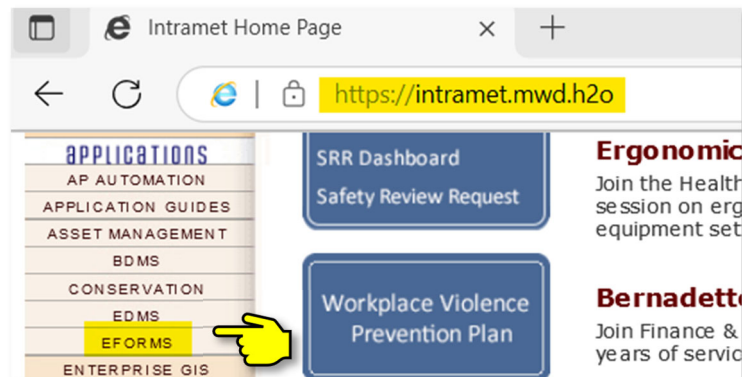


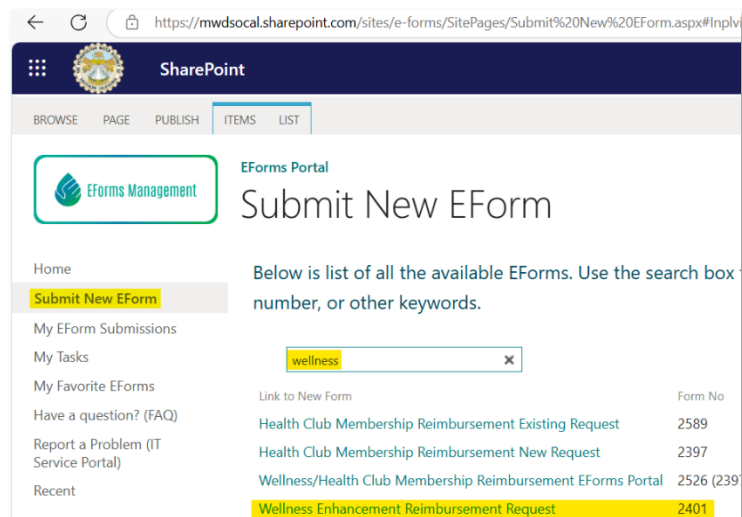
1. Access **EForms** from the MWD **IntraMet** (<https://intra.met.mwd.h2o/>):
IntraMet → Applications → EForms

or via the **EForms Portal**
(<https://mwdsocial.sharepoint.com/sites/e-forms/SitePages/Home.aspx>)

Note: EForms now work in both Microsoft Edge and Google Chrome browsers.



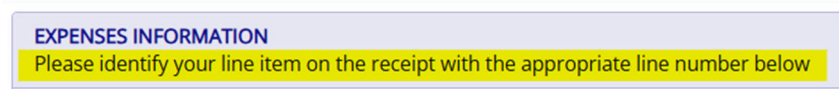
2. Click on **Submit New EForm** to search for the **"Wellness"**. Click on the **WELLNESS ENHANCEMENT REIMBURSEMENT REQUEST** EForm.



3. Enter the requested Expense information, adding new rows as necessary:
 - Item Description
 - Purchase Date
 - Cost

Be sure to check the most recent **Wellness Allowance Qualified Expenses** and **Wellness Reimbursement Program Guidelines** to confirm that the listed items are allowable.

4. Follow the instructions on the EForm: Sign, attach numbered receipts (see below) for all listed items, & **submit to Human Resources for processing**.





Wellness Enhancement Reimbursement Program Qualified Expenses



Wellness and Physical Fitness

MWD recognizes there are a wide variety of activities that lead to improved physical fitness and emotional health. Generally accepted and proven forms of activities that lead to improved physical or emotional health may be considered reimbursable activities. The general guideline is the activity must be:

- Educational and/or action oriented designed to modify lifestyles or behaviors.
- Increase body awareness or improve muscular, skeletal or cardio strength, flexibility or stability.
- Activities related to emotional health and physical fitness, and equipment necessary to participate safely in the activity may be reimbursed.

Eligibility

MWD provides all eligible **ACE, MAPA, SUPS and UNREPRESENTED employees** (does not include spouses or dependents) in classifications represented by their bargaining unit, with a wellness enhancement (as outlined in the applicable Memorandum of Understanding), to use towards a variety of options which promotes physical activity, wellness and work-life balance.

Is The Enhancement Taxable?

- The Internal Revenue Code (IRC) defines a working condition fringe benefit as a form of pay for the performance of services, including property, services, cash or cash equivalent. Fringe benefits for employees are considered taxable wages, unless specifically excluded by relevant sections of the Internal Revenue Code. The eligible reimbursable benefits provided through the Wellness Enhancement Program are primarily governed by IRC §132.
- This Program includes benefits that are taxable, including reimbursements for wellness programs and physical fitness.



Employees who have questions about a particular wellness expense or physical activities can submit a request to the Human Resources-Business Support Team at metfit@mwdh2o.com **prior** to making your purchase.

To access other wellness and physical fitness ideas on the Kaiser Permanente, “Find Your Thing” website, click [here](#). The website promotes aerobic exercise, flexibility exercises, strength training and health programs and classes.



Wellness Enhancement Reimbursement Program Qualified Expenses



The following chart provides an outline for eligible reimbursable expenses allowed under the Wellness Enhancement Reimbursement Program. MWD employees have access to a wide variety of activities, services, equipment and products.

Eligible Expense	Examples	Emphasis	Comments
Entry, Registration, Participation and League Fees	Softball or golf league, foot and bicycle race entry fees.	Encourages participation in physical activity throughout the year.	Travel, lodging, and food are not reimbursable under Wellness. Fees for individual employee participating on a team only. Fee for entire team excluded.
Federal, State, County, and Local Park Passes	Annual cost for individual park pass.	Promotes physical activity through outdoor activities.	Travel, lodging, and food are not reimbursable under Wellness.
Fitness Classes*	Physical fitness/exercise classes, certified trainers. Examples include: Yoga, Pilates, Zumba, Boot Camp, T'ai Chi, Indoor Group Cycling.	Education, flexibility, strength. Individual or Group classes, or a series of flexibility and strength training exercises.	Travel, lodging, and food are not reimbursable under Wellness.
Health and Wellness Promotion and Education	Stress reduction programs, work-life balance, wellness workshops, conferences, on-line training. Includes meditation, massage and acupuncture.	Classes and educational programs with a primary focus of improving health and wellness.	Includes other stress reduction modalities, and therapies, such as meditation, massage (from a Registered Massage Therapist), and acupuncture.
Health Club Memberships	Offsite Health Clubs Physical fitness/exercise classes.	Physical activity, flexibility, strength training.	Excludes spouses and dependents.
Onsite Workplace Athletic Facilities	On-site workplace athletic facilities and/or wellness/	Physical activity, convenience,	Includes fees for certified personal trainer at MWD, yoga instructor.



Wellness Enhancement Reimbursement Program Qualified Expenses



	physical fitness programs offered by MWD.	flexibility, strength training.	
Personal Training	Strength training, Pilates reformer training, Personal training, Suspension System training, Fitness Assessments	Personalize focus to improve form, modify impact to reduce sports injury, advice and coaching.	Personal trainer must be certified by a nationally recognized organization such as American Council on Exercise (ACE), Aerobics and Fitness Association of America (AFAA), American College of Sports Medicine (ACSM), National Academy of Sports Medicine (NASM) or National Strength and Conditioning Association (NSCA).
Physical Activity Tracking Devices	Accelerometers, pedometers. Examples include Fitbit, Samsung Gear, Garmin and Apple Watch.	Motivates health and fitness goals by tracking activity, exercise, sleep, weight, etc.	
Physical Examinations or Assessments	Deductibles or co-payments, orthotics, prescription contact lenses/glasses, full body scans.	Expenses not covered by employee's health, dental or vision insurance.	Cannot also receive reimbursement from your Health Savings Account, Flexible Spending Account or any health plan or reimbursement arrangement, including spouse's health plan.
Physical Fitness Products and Equipment	Exercise videos, DVD's, software, books, and periodicals. Sporting and exercise equipment, athletic safety and protective gear,	Promotes physical fitness education and enhances safe participation. Provides flexibility in support of individual athletic pursuits.	Allow exercise and physical fitness, videos, software and DVD's, training books, health and fitness books and periodicals. Allow reimbursement for limited athletic, recreational



Wellness Enhancement Reimbursement Program Qualified Expenses



	hiking hydration backpack, weights, gloves, exercise mats.	Equipment and gear directly related to perform the physical activity and/or is necessary for safety purposes.	and safety equipment. Excludes clothing, fitness apparel and uniforms.
Recreation Classes/ Sports Lessons	Personal training and individual coaching, Tennis, Golf, Karate, Ice Skating, Dance classes.	Skill Building, increase participation in physical activities. Individual or group lessons with a primary focus aimed at gaining skills or improving technique in a sport or recreational activity which often is competitive.	Allow year-round recreational and sports lessons as eligible reimbursable expense. Travel, lodging, and food are not reimbursable under Wellness.
Smoking Cessation Programs	Smoking cessation programs; patches not covered by health plan, Stress reduction programs.	Smoking cessation	Coverage is for programs not covered or offered by your MWD health plan.
Weight Reduction Programs	Exercise programs, Diet management programs (Weight Watchers, Jenny Craig, etc.), Stress Reduction programs, Nutrition classes, healthy eating and cooking classes to support health related goals, weight loss coaching.	Programs that improve general health or as treatment for specific disease.	Excludes food, nutritional supplements, food preparation equipment, medications, and residential dietary/weight loss programs.





Wellness Enhancement Reimbursement Program Qualified Expenses



*From the “[Find Your Thing](#)” fitness activities on the Kaiser Permanente website. The following is a list of Physical Fitness activities:

Aerobics	Feldenkrais	Jumping Rope	Rowing	Table Tennis
Archery	Fencing	Karate	Running	Tae Bo
Badminton	Field Hockey	Kayaking	Scuba Diving	Tae Kwon Do
Baseball	Free Weights	Kickball	Sled Hockey	Tai Chi
Basketball	Football	Kickboxing	Skiing	Tennis
Bowling	Golf	Lacrosse	Snorkeling	Track and Field
Broomball	Gymnastics	Paddleball	Soccer	Volleyball
Calisthenics	Handball	Paddle Boating	Softball	Walking
Canoeing	Hiking	Pilates	Speed Skating	Water Aerobics
Climbing	Horseback Riding	Qigong	Squash	Water Volleyball
Cycling	Ice Skating	Racquetball	Stair Climbing	Wrestling
Dancing	Judo	Rollerblading	Surfing	Yoga
Dodge Ball	Jujitsu	Roller Skating	Swimming	Zumba

The following provides a list of exceptions and exclusions with examples. This list is NOT all inclusive, and MWD reserves the right to exclude any expense which may not conform to the intent of the wellness enhancement for the use of MWD funds or resources. Employees are encouraged to seek guidance from the Human Resources Group, Business Support Team, for clarification of these exclusions and reimbursable expenses before incurring the expense.

Employees who have questions about a particular wellness/physical fitness expense can submit a request to the Human Resources-Business Support Team at extension 77928 or by email at metfit@mwdh2o.com.

Wellness/Physical Fitness Exceptions and Exclusions:

- Programs and services covered by your health plan.
- Cellular phones i.e. I-phones.
- Non-Food and Drug Administration (FDA) approved over the counter aids (i.e. electronic cigarettes).
- Physical fitness or athletic clothing and apparel including hats and sunglasses.
- Martial arts supplies and equipment which are considered weapons or combative devices, such as knives, swords, nun chucks, batons.





Wellness Enhancement Reimbursement Program Qualified Expenses



- Gaming systems (i.e. Wii gaming system, Wii Fit bundle, Wii Fit games, interactive fitness games).
- Computer hardware and mobile devices.
- Any expenditure related to hunting, fishing and camping and other outdoor activities not specifically outlined in the list of physical fitness activities.
- Lockers and locks.
- Children's activities.
- Towel service.
- Air purifiers
- Gym storage such as floor mats, bike racks, exercise bag swivel hangers, wall mounts, dumbbell rack stands, cabinets
- Country clubs/Golf Club Membership.
- Food, nutritional supplements such as protein bars, shakes, vitamins, etc., food preparation equipment, foods purchased through weight management programs.
- Financial planning fees to include cash flow management, education planning, retirement planning, investment planning, risk management, insurance planning, tax planning, estate planning, etc.
- Service, maintenance agreements or repair costs for eligible equipment. Examples include bike repairs, tennis racket re-stringing, and golf club shaft repairs.
- Residential dietary/weight loss programs.
- Any expenditures related to motorized vehicles or equipment (i.e. golf carts, boats).
- Cost of animals, animal boarding, rental fees or expenses associated with storing or maintaining animals or physical fitness equipment used to participate in a fitness activity.
- Any equipment related to physical fitness activities involving animals, including saddles, tack, leashes, harnesses, lead ropes. This exclusion does not include safety equipment which may be necessary to participate in the physical fitness activity, such as riding helmets and gloves.



Wellness Enhancement Reimbursement Program Guidelines



Wellness Enhancement

Do you have a gym membership? Take fitness classes? Work with a personal trainer? Play on a sports league or team? The MWD Wellness Enhancement Reimbursement Program can help you save money on the healthy lifestyle choices you select throughout the calendar year. This employer-sponsored program reimburses you for many of the most common health and fitness services and activities.

Eligibility

MWD provides all eligible **ACE, MAPA, SUPS and UNREPRESENTED** employees (does not include spouses or dependents) in classifications represented by their bargaining unit, with a wellness enhancement (as outlined in the applicable Memorandum of Understanding), to use towards a variety of options which promotes physical activity, wellness and work-life balance. The goal of the wellness enhancement is to provide employees as many options and as much flexibility as possible to find a physical activity which promotes aerobic exercise, flexibility, and/or strength training.



Purpose

The benefit of this program is to support employees' efforts in achieving and maintaining healthier lifestyles by reimbursing a portion of the expenses associated with wellness and fitness activities. There are many benefits to having a physically and mentally fit workforce, such as, reduced absenteeism, preventing illnesses and accidents, increased work productivity, and improving employee morale. The parties agree that the physical well-being of an employee is a mutual benefit to MWD and the employee. This program is for employees only.

Program Requirements

- The eligible bargaining units and maximum annual amount reimbursable to an employee by MWD are:

Bargaining Unit	Allowance	Rollover
ACE	\$200	\$0
MAPA	\$200	\$0
SUPS	\$200	\$0
UNREPRESENTED	\$400	\$0

- The program follows the calendar year of January 1 – December 31. All submissions must be submitted by January 31 of the following year to be reimbursed.
- If the reimbursement is not used during the calendar year, it is lost. No “rollover” applies.
- The activity must be on the list of qualified wellness expenses listed below.
- There is no minimum amount required per claim submitted, but we recommend that you batch claims and submit as few as possible.
- Only items and services that are purchased by – and used by – the eligible employee are eligible for reimbursement.



Wellness Enhancement Reimbursement Program Guidelines



- Shipping costs are eligible for reimbursement.
- Regardless of your bargaining unit, all eligible employees who DO NOT work at Metropolitan locations with on-site wellness centers, are eligible for the \$17 monthly gym reimbursement. This amount will not be used against your wellness enhancement benefit.
- Reimbursement will be processed once the request is received along with the receipt(s). Proof of payment must be included when submitting requests and must clearly state the time period (monthly, quarterly, annually for gym memberships) and the entire amount spent. Some examples are credit card receipts stating the store/gym name, receipts from the fitness facility/store, letter from the fitness facility on official letterhead, and/or a payment confirmation from a Web site purchase.
- The wellness product or services purchased must be clearly stated on the receipt for the claim to be approved.
- Number the items on the receipt that you are requesting a reimbursement.
- Remember to white-out or black out credit card/account numbers and any line items that are not being claimed.
- Reimbursement for all wellness and physical fitness expenses are taxable.
- You will receive your fitness reimbursement through our normal payroll distribution process.

Reimbursement Process

1. Complete the "Wellness Enhancement Reimbursement Request" E-Form 2401.
2. Submit the Wellness E-form, via the Intranet, along with a copy of paid receipt(s) or any supporting documentation for qualified activities, between January 1 and December 31, to Human Resources, Business Support Team.
3. Human Resources must receive the request no later than January 31 of the following calendar year.
4. Keep a copy of your outgoing documentation for your records until your claim has been reimbursed in your paycheck.



After Human Resources processes the reimbursement, the amount will be added to the next pay cycle and appear on the employee's paycheck. All reimbursements under this program are considered taxable income by the IRS. Applicable federal, state and local taxes will be withheld from the reimbursement.

Questions about the program should be directed to the Human Resources, Business Management Team at extension 77928 or by email at metfit@mwdh2o.com.

Please Note: You cannot also receive reimbursement for these expenses from your Health Savings Account, Flexible Spending Account or any other health plan or reimbursement arrangement, including a spouse's health plan. Also, the expenses reimbursed through the Wellness Enhancement Reimbursement Program cannot be used as a deduction on your personal income tax return.