
SECTION J



HEALTH AND FITNESS REIMBURSEMENT PROGRAM

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J. HEALTH AND FITNESS REIMBURSEMENT PROGRAM

OVERVIEW



The Management Benefits Fund, recognizing the life-long benefits of exercise, is offering to Fund members and their spouse/domestic partner a Health and Fitness Reimbursement Program, which provides reimbursement for membership fees at an MBF approved Health Club and other physical fitness programs (see definition below).

WHO IS COVERED

- Active Fund member
- Retiree Fund member
- Active Fund member's spouse/domestic partner
- Retiree Fund member's spouse/domestic partner

Note: Other dependents are not eligible for this benefit.

TYPES OF FACILITIES/SERVICES COVERED

Your health club must meet the MBF definition of an approved Health Club to qualify for benefits under the Program.

An MBF approved Health Club is a facility designed to promote wellness and improve the health and physical condition of each member (Examples: health club membership, Citibike, Yoga, Class Pass, etc.) Please refer to the exclusions listed on page J.2.

BENEFITS

The program provides the following benefits:

Member	Spouse/Domestic Partner
\$250 maximum per six-month period (\$500 annual maximum)	\$250 maximum per six-month period (\$500 annual maximum)

You and your spouse/domestic partner are eligible for reimbursement after exercising for six consecutive months, at a health club.

We recommend that you visit with your primary care physician to determine the appropriate cardiovascular fitness program for you before you join a health club.

CLAIMS PROCESS

- You must submit separate claim forms for your spouse/domestic partner and yourself and include one of the following as proof of payment: (a) health club contract, (b) payment receipt, or (c) letter on company (health club) stationery or letterhead. The dates on the proof of payment must coincide with the dates of the claim period.
- You and your spouse/domestic partner are required to complete new claim forms after every six-month exercise period and attach proof of payment for that period.
- You and/or your spouse/domestic partner and a representative from the health club must complete appropriate sections of the claim form.
- All completed claim forms must be mailed, along with proof of payment, to the Management Benefits Fund, Bowling Green Station, P.O. Box 707, New York, NY 10274.
- Upon receipt and approval, you will receive a confirmation letter confirming the reimbursement amount.
- To obtain a claim form, call the Fund at 1-212-306-7290 or 1-888-400-0MBF (if outside New York City) or visit the Fund Web site at <http://nyc.gov/mbf>.
- In order to be considered for payment, claims must be submitted within 24 months of the claim period ending date.

TAXABLE INCOME

Reimbursement for participation in the Health and Fitness Reimbursement Program will be considered taxable income for the member in the calendar year in which it is paid.



REIMBURSEMENT

Active Employees and Employee's Spouse/Domestic Partner

You must submit a claim form (after six consecutive months of exercise) to the Management Benefits Fund Administrative Office by the last day of the month so that it may be processed for that month. You will receive reimbursement of approved expenses incurred during a particular month by the close of the following month.

Note: Employees of the Mayoralty, Housing Authority, Department of Education (H-Bank), Health + Hospitals, School Construction Authority, and Cultural Institutions and Libraries will receive reimbursement in their regular paychecks.

Note: Unified Court System employees will receive reimbursement directly from the Management Benefits Fund. Please be advised that this is a taxable benefit. Unified Court System employees will be responsible for paying all applicable taxes when filing an income tax return.

All reimbursements for participation in the program by a member's spouse/domestic partner will be issued in the member's name, for tax purposes. Reimbursements for membership will be issued directly to the member.

Please note: The Fund does not process claims for claim periods less than six months in duration.

Retired Employees and Retiree's Spouse/Domestic Partner

The retiree will receive a reimbursement check from the Management Benefits Fund with 7.65% FICA tax withheld. The retiree will receive a Form W-2 for the benefit amount from the retiree's retirement system. This reimbursement amount should be reported as earned income on the retiree's tax return. All reimbursements will be issued directly to the retiree.

LIMITATIONS AND EXCLUSIONS

1. Any establishment that does not have health club services as one of its primary purposes or businesses is not considered an MBF approved Health Club.
2. Memberships in weight loss clinics, spas or any other similar facilities are not considered approved Health Clubs under the MBF definition as stated above, and will not be reimbursed.
3. Coverage does not include personal trainer programs and wellness center programs, if the activity takes place outside of a health club or is not included in the health club membership. In addition, coverage does not include additional classes not covered by the general health club membership fees.
4. Classes or programs provided by any nonprofit school, public school or private school, college or university are not covered.
5. Reimbursement for membership in a health club is limited to actual workout visits. The program does not reimburse you for expenses incurred for equipment, locker rentals, clothing, vitamins, or other services that might be offered by the facility for an additional fee (massages, personal trainers, etc.).
6. If the member and/or member's spouse/domestic partner has a family membership at a health club that includes dependent children, the member or member's spouse/domestic partner must submit the pro-rated cost of a membership that covers only the fee for the member and/or member's spouse/domestic partner (if he/she is also participating in the Health and Fitness Reimbursement Program).
7. Rehabilitation programs and fitness centers in a hospital setting are not covered.
8. Payment of membership fees to the fitness center by gift certificate or by a third party other than a spouse/domestic partner is not eligible for reimbursement under the program.

