



Section 4.0 PAY, BENEFITS AND REWARDS		Subject <i>4.15 HEALTH AND WELLNESS PROGRAM</i>	
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SCOPE

The health and wellness of our employees is of utmost importance to us. In order to promote a healthy and productive work environment, we have established the following Health and Wellness Program applicable to all Support Services employees, flexible enough to take individual preferences into account.

Full and part time employees have the option of allocating funds to either a Health Spending Account or a Wellness Spending Account, depending on their preference.

Casual employees will have their eligible funds placed into a Wellness Spending Account.

The Health Spending Account (HSA) is a tax-free allowance used for medical expenses. It is administered by our Group Benefit provider and is regulated by the CRA due to its tax implications.

The Wellness Spending Account (WSA) is a taxable benefit meant to encourage active lifestyles and healthy living. The WSA is administered by North Peace Housing Foundation.

ELIGIBILITY

To be eligible, an employee must be an active employee of the Foundation on January 1 of the benefit year.

ENTITLEMENT

On January 1st of each year, eligible full-time employees are entitled to a \$500.00 account. Employees working less than full-time are entitled to an account at a pro-rated amount according to their FTE (full-time equivalent) on January 1st.

Casual employees are entitled to a \$50.00 account.

Employees are allowed to carry forward the unused portion from one year to the next provided the carry forward amount does not exceed the amount of their current year's entitlement.

TAX IMPLICATIONS

All items reimbursed under the Health and Wellness Program are subject to employment taxation legislation.

The Health Spending Account is a tax-free benefit whereas the Wellness Account is a taxable benefit.

HSA ELIGIBLE ITEMS

Please refer to your Group Benefit booklet for a list of eligible expenses.



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**WSA ELIGIBLE
ITEMS**

- Gym memberships and fitness classes
- Recreational memberships (e.g., annual memberships such as golfing, curling, etc.)
- Fitness and Sporting Equipment (tennis racquet, skates, golf clubs, hiking boots, running shoes, skates, skis, paddle boards, kayaks, etc.)
- Fitness Coaching
- Air Purifiers
- Nutritional Supplements or classes
- Essential Oils and diffusers
- Health monitoring devices (e.g., Apple Watch, Fitbit, Oura Ring, etc.)
- Smoking Cessation Products
- Health and Wellness apps or digital tools, such as meditation and mindfulness apps
- Holistic Healing
- Art Therapy
- Life Coaching
- Personal Development Courses
- Medical and dental expenses not covered by insurance or costs that exceed insurance reimbursement

This is not an exhaustive list; Management will use discretion when approving individual claims.

INELIGIBLE ITEMS

- Private sales
- Books, magazines
- Computer games
- Purchases for anyone other than the employee
- Camping equipment
- Travel expenses



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CLAIM PROCESS

- 1) Each employee will choose how to best use the funds for his/her own particular needs. If you are uncertain as to whether or not your item meets the eligibility criteria, contact your Manager or Human Resources prior to making your purchase.
- 2) Sign, date and attach your original receipt to a completed Health & Wellness Claim form, reference Appendix 8.2.
- 3) Submit your claim to your manager who will approve it and forward it to Human Resources for reimbursement processing.
- 4) Reimbursement of eligible expenses will occur in the pay period following the receipt of the claim; the reimbursement will be included in the employee's regular pay.

LIMITATIONS AND EXCLUSIONS

- 1) The Health & Wellness year ends on December 15th. Unused entitlements will be carried forward to the new year according to the carry forward terms.
- 2) Expense claims for items purchased between December 16 and 31 are not eligible for reimbursement due to year-end payroll processing.
- 3) You may continue to submit a claim throughout the year (January 1 – December 15) until the available funds in your account has been used.

The plan is designed to carry-forward the entitlement balance, not the expenses. This means the amount to be reimbursed will not, at any time, exceed the entitlement balance available to the employee on the date the purchase was made. For example, on November 15th, the employee has an entitlement balance of \$140 and makes a purchase of \$250 in anticipation of receiving a portion of the following year's entitlement. She waits until January 15th to submit the claim for \$250; the reimbursement amount will be \$140 which is the amount available to the employee on the date the purchase was made.

Approved: _____

Tammy Menssa, Executive Director

Date: March 29, 2023