



## Wellness Taxable Spending Account

Human Resources

**Taxable Spending Accounts** are to reflect what is important to the University. In keeping with the wellness aspect of benefits, the University has determined it supports:

1. Wellness, Fitness and Work-Life Balance
  - Fitness Centre Memberships, Monthly or Annual Activity or Facility Fees (for employee or family only, in employee's name if family membership)
  - Certified Personal Trainer
  - Instruction for a physical activity (instruction fee only, does not include court fees, lift tickets, etc.)
  - Fees to any recreational/sporting association where the primary focus is fitness to a maximum of \$250 per year (e.g. racquet ball, squash, soccer, etc). (For employee or family only, in employee's name if family membership)
  - Sporting equipment (e.g. downhill/cross country equipment, hockey protective equipment, swim wear, soccer protective equipment, equipment used in an exercise gym setting)
  - One of the following footwear items once (1) per year: Curling shoes, Golf shoes, Indoor Court shoes, Running shoes, Baseball cleats, Ice Skates, Soccer cleats or Hiker's shoes/boots.
  - Fitness equipment for personal use in the home (i.e. treadmill, elliptical machine, rower, weight machine)
  - Mobile bicycles with a minimum tire size of 24 inches
  - Health Risk Assessment (must be conducted by a certified health professional)
  - Stress Management Program (must include classroom instruction)
  - Lifestyle or weight management program fees, nutrition counseling (offered by accredited practitioners)
  - All workplace wellness programs and services provided by the University of Lethbridge
2. Individual life insurance premiums (not the university group term life)
3. LTD insurance premiums
4. Elder Care – Expenses you may be paying for the care of an elderly family member which may not be eligible under the HSA (check with Benefits for items which may/may not qualify)
5. Critical Illness Insurance premiums
6. Long Term Care Insurance premiums

Due to the Wellness Spending Account being taxable under CRA guidelines, it is only available for employees. (Family membership is eligible if it is in the employee's name).

Exclusions are:

- Any services provided by a family member
- Claims for spouse, dependents or family members, other than a family fitness/health club membership and family fees to recreational/sporting association
- Clothing under Wellness, Fitness and Work-Life Balance.
- Weaponry and ammunition
- Exercise videos
- Services offered by health practitioners that could be payable under a provincial or private supplemental health plan or under the Health Spending Account (HSA)
- Vitamins, supplements, nutrition replacements and products

The benefit has no cash value without original receipts for expenses.

Receipts must be dated for expenses incurred while eligible for the benefit.

All receipts must be in the name of the employee.



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## ELIGIBLE EXPENSES

### **Items**

Mobile bicycles with a minimum tire size of 24 inches and Protective Equipment

### **Sporting Equipment:**

Swim wear  
Downhill/Cross Country Ski Equipment  
Hockey Sticks and Protective Equipment  
Soccer Ball and Protective Equipment  
Golf Clubs  
Curling Broom  
Roller Blades & Protective Equipment  
Boxing Gloves  
Equipment used in an Exercise Gym (i.e. steps, exercise ball, floor/yoga mat, skipping rope)  
Dumb Bells (Weight-lifting)  
Basketball Stand-Alone Hoop and Basketball  
Baseball and Bat  
Fishing Rod (any kind)  
Climbing Harnesses  
Snowshoes

### **Footware Items (One per Year)**

Curling Shoes	Baseball Cleats
Golf Shoes	Ice Skates
Indoor Court Shoes Soccer Cleats	Hikers Boots/Shoes
Running Shoes (including Skateboard Runners)	

### **Recreational/Sporting Association Fees (where the primary focus is fitness to a maximum of \$250 per year)**

Racquet Ball Membership  
Squash Membership  
Soccer Membership  
Golf Membership (No Green Fees)  
Curling Membership  
Fees to Play Baseball  
Hockey Membership

### **Instruction For Physical Activity**

Mountain Climbing Lessons  
Yoga Classes  
Dance Classes  
Golf Lessons

## INELIGIBLE EXPENSES

### **Sporting Equipment:**

Pool (Billiards) Cue  
Fishing Assessories (i.e. fishing equipment, waders, vests, hats, etc.)

### **Recreational/Sporting Association Fees**

Season Ski Passes

### **Instruction For Physical Activity**

Avalanche Course (Safety Training – not instruction for Physical Activity)  
Exercise Videos  
WII Console, Accessories and Games