

Boehringer Ingelheim (Canada) Ltd./Ltée and Boehringer Ingelheim Animal Health Canada Inc.

Human Resources

POLICY	
Policy Number	Version
HR-017	6
Title:	Wellness Subsidy Policy
Sponsor:	Ruta Stauskas, Vice President – Human Resources
Information Protection Classification:	Internal use only.
Effective Date:	January 1, 2024
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PURPOSE

To cultivate a corporate culture focused on health and wellness, Boehringer Ingelheim (Canada) Ltd. and Boehringer Ingelheim Animal Health Canada Inc. offer employees a wellness subsidy as outlined in this policy. The purpose of this policy and program is to encourage employees to focus on their personal wellbeing and to be physically active, by providing a subsidy to those employees who participate in wellness and fitness-related activities and/or equipment.

SCOPE

This benefit is available to the following active employees of Boehringer Ingelheim (Canada) Ltd./Ltée and Boehringer Ingelheim Animal Health Canada Inc.

- Regular Full-Time/Part-Time employees; and
- Long-Term Contract employees (i.e. Direct Contract employees on Boehringer Payroll where the contract duration outlined in the fixed term employment agreement is one-year or more)

POLICY

1. Subsidy Amount

The wellness subsidy will apply to eligible expenses as defined within this policy and will be processed as a one-time reimbursement of up to \$400 of applicable wellness and/or fitness-related expenses

incurred within a calendar year. The maximum total reimbursement per person is **\$400.00 (minus applicable taxes) per calendar year**. **Employees must gather their receipts for the year, and make only one submission per calendar year**.

Unused yearly maximum subsidy amounts from a current year cannot be carried over to the following year.

2. Required Receipts & Documentation

Employees wishing to make a submission should go to the [Wellness Subsidy Submission Portal](#) and complete the information requested there. All submissions must have an accompanying receipt uploaded as a PDF.

An acceptable receipt for wellness/fitness related activities and/or equipment must include the following details. If any of the information below is not on the receipt, it must be provided on the portal during submission:

- **For wellness/fitness related activities**
 - name of the employee
 - date of expense
 - actual amount paid by the employee
 - description of the wellness/fitness activity/course/membership/program in relation to the expense
 - the name, description and contact information of the fitness facility or service provider (for verification, if applicable).
 - If the receipt alone does not contain these details, the employee must provide additional documentation from the fitness facility or service provider.
- **For wellness/fitness equipment purchase**
 - name of the employee (where possible, e.g. for online purchases)
 - date of expense
 - actual amount paid by the employee
 - PDF copy of the original receipt for the purchase of the fitness/wellness equipment (must be purchased within the same calendar year as year the Wellness subsidy is being claimed).
 - A description of the equipment, purchase date, amount paid and vendor must be clearly printed on the receipt
 - Please ensure the receipt does not include personal purchases in addition to the one being claimed under this subsidy.

Note: the submission of a contract for a gym/fitness facility alone is not considered to be an acceptable receipt if it does not include the actual amount paid by the employee to date. If an employee has more than one receipt in a calendar year, all receipts must be submitted together (***one time submission per year***). The total amount spent during the calendar year for all wellness and fitness related activities and/or equipment must be captured on one Wellness Subsidy Form.

3. Annual Submission Deadline

The deadline for submitting receipt(s) from the current year is February 1st of the following year. Any submissions received after the deadline ~~will not be processed~~ cannot be applied to the previous calendar year.

4. Wellness Subsidy Request Process

Employees must complete the submission on the [Wellness Subsidy Submission Portal](#) with all PDF receipts attached. Documents must be saved in PDF format to be uploaded.

If approved, the wellness subsidy reimbursement will appear on the employee's payroll deposit within 2-3 pay periods from when the documentation was received by Human Resources.

This subsidy is provided exclusively for the benefit of our employees, and as such, only expenses/equipment/fees that the employee will be utilizing will be accepted. Employees will be asked on the portal to acknowledge their understanding and confirm that all receipts being submitted are eligible under the policy, are purchased by the employee, AND will be used primarily by the employee. Any expenses relating to family members or friends are NOT permitted.

5. Eligible Expenses

- dues and/or fees for fitness memberships/activities/classes by accredited fitness facilities/recreational sports teams/running clubs/personal trainers
- fees associated with entry to accredited marathons or races (e.g. IronMan)
- costs associated with the purchase of indoor fitness related equipment (e.g. home gyms, treadmills, weights, stationary bike, yoga mat, Peloton, foam roller, or other personal exercise equipment)
- dues and/or fees for online fitness programs/courses/memberships (e.g. Beach Body, online yoga classes, online fitness classes, and mobile fitness apps)
- dues and/or fees for weight loss programs (e.g. Weight Watchers, NOOM, etc.)
- fees associated with mental wellness initiatives or programs and apps (e.g. Meditation, Reiki, Hypnosis)
- costs associated with the purchase of outdoor sports-related equipment (e.g. golf clubs, road bicycle, helmet, hockey equipment, ski equipment, tennis racket, skates, rollerblades, paddleboard, kayak, running shoes, golf shoes, hiking boots, etc.)
- costs associated with fitness devices (e.g. Apple Watch, Fitbit, Garmin)
- golf green fees or club membership
- ski lift ticket fees or club membership

6. Excluded Expenses

- costs associated with any kind of fitness related clothing/apparel (e.g. running attire, fitness attire, swimsuit, golf attire, yoga attire, tennis attire, ski clothing/hats/gloves, etc.)
- costs associated with nutrition programs/foods or supplements (e.g. Weight Watchers food related costs, vitamins, or shakes)

- smoking cessation program
- costs related to paramedical practitioners covered under our Group Benefits plan through Canada Life
- conservation or provincial park membership fees
- any sport accessories like golf bag, hockey bag, backpacks, water bottles, etc.
- cost associated with the repair of sports/fitness equipment
- costs associated with home office equipment
- fees/dues/expenses/equipment purchased for any other individual other than the BI employee – i.e. the fees or equipment must be purchased specifically for the use of the BI employee

7. Accounting

Subsidy amounts/reimbursements will be charged to each employee's Department Cost Centre.

8. Tax Implications

The wellness subsidy is a taxable benefit and thus the amount reimbursed to the employee will be added to the employee's taxable income amount (Annual T4).

DEFINITIONS AND ABBREVIATIONS

Not applicable for this Policy.

RESPONSIBILITIES

Employees

Employees are responsible for submitting a completed Wellness Subsidy Form and proof of payment of eligible fitness expenses to the Human Resources Department by the established annual deadline.

Human Resources

The Human Resources Department is responsible for approving and processing wellness subsidies and monitoring the process ensuring that subsidy claims meet the criteria outlined in this policy.

A wellness subsidy (minus applicable taxes) will be processed two to three pay periods from the date the Wellness Subsidy Form and accompany documents are submitted to Human Resources by a BI employee.

The Vice President, Human Resources is responsible for the interpretation and enforcement of this policy.

REFERENCE DOCUMENTS

Doc Identification	Document Title	Mandatory / Recommended / Reference Source
	Wellness Subsidy Form	Mandatory

DOCUMENT HISTORY

Version	Effective date	Author	Short description of Changes
6	January 1, 2024	Melanie Samuel/Gilda Morreale	Updated to include eligibility for Long-Term Contract Employees
5	October 1, 2020	Melanie Samuel	Update to scope of eligible expenses and refund amount
4	January 2018	Gilda Morreale	Update to scope of policy, and emphasis on wellness
3	September 2015	Deepi Purba/Gilda Morreale	Update to Policy
n/a	December 2005	HR Dept.	Update to Policy
n/a	January 2003	HR Dept.	New Policy

Author: BI HR	Gilda Morreale
Review(er): BI HR	Department review
Approval QA: VP, HR	Ruta Stauskas

Version Effective date Author Short description of Changes

Release: VP, HR	Ruta Stauskas
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