

Guidelines for preventive health care

The preventive health care benefit is to provide incentives to exercise and contribute to a healthier life. Preventive health care should be undertaken during free time, not during paid working hours. Exceptions to the flexitime agreement may be made, after approval by the immediate superior, to participate in fitness activities. The main purpose of these guidelines is to ensure that LiU employees have access to preventive health care. Furthermore, they are to clarify the conditions for preventive health care with respect to its content and financing.

Tax legislation

LiU must follow tax legislation and practice that applies to taxable and tax-exempt exercise. The basic rule within tax legislation is that all compensation for work should be taxed, regardless of whether the compensation is paid in the form of fringe benefits or cash. In order for compensation to be non-taxable, it must be made explicitly exempt under the legislation.

Tax-exempt staff welfare benefits/the preventive health care benefit

To encourage all employees to preventive health care, LiU offers tax-exempt benefits to its employees. The term “staff welfare benefits” refers to grants of low value that do not constitute direct compensation for work performed, but promote simple measures aimed to create well-being at work. In order to be non-taxable for the employee, exercise and preventive health care must be simple and of low value (see the examples given below). Both conditions must be met in order for the compensation from the employer to be non-taxable.

The non-taxable preventive health care that is part of the preventive health care benefits consists of annual memberships, pay-as-you-go passes, subscription fees and the costs of one-off activities.

What can the preventive health care benefit be used for?

The preventive healthcare benefit is intended to be used for exercise/physical activity with a focus on maintaining or increasing an employee’s physical fitness, muscular endurance, flexibility and/or balance. It may also be used for activities and counselling that promote a healthy lifestyle with respect to nutrition, weight counselling, quitting smoking or stress management. The goal of such activities is to ensure that an employee will eventually be able to use the benefit for physical activity.

The preventive health care benefit may also be used for massage (classic Swedish massage or athlete’s massage) performed by certified massage therapists with the aim of preventing and combating soreness and stiffness in, for example, the shoulders, arms, neck and/or back that may arise from repetitive work.

Examples of tax-exempt exercise whose expenses are reimbursed by LiU:

Fitness classes (such as aerobics, pilates, body pump, step-up), weight training, spinning, swimming, water aerobics, racket sports (such as table tennis, tennis and squash), team sports (such as volleyball, football, handball and floorball), cross-country skiing and downhill skiing, and exercise dance (such as jive, folk dancing and square dancing). Relaxation activities and mental training such as yoga, qi gong and tai chi are also considered to be physical activity. Lessons in horse-riding, sailing and golf (including pay and play, green fee and driving range) are also approved. Team registration for exercise races and online services are also covered by the

preventive health care benefit, provided that the supplier is Swedish and satisfies the regulations of the Swedish Tax Agency for preventive health care and LiU's guidelines for preventive health care.

Examples of non-tax-exempt exercise whose expenses will not be reimbursed by LiU:

Skydiving, white water rafting, chiropody and pedicure, chess, pistol shooting, life coaching, choir singing, outdoor activities, physiotherapeutic treatment, spa visit, motorsport, paintball.

Gift certificates, entry fees, registration fees and equipment

Compensation for individual entry fees to competitions, entrance fees for sporting events and membership fees in associations are taxable benefits and are not remunerated by LiU. In addition, there is no compensation for the purchase of equipment, materials or gift certificates. Further, the benefit cannot be used to hire sports premises, with the exception of court hire intended for ball games, hired through organisers that rent out exercise premises. (When hiring a court, the receipt should state which ball games are intended. The cost of the hire should relate solely to the individual's share of the cost.)

Remuneration for preventive health care

LiU contributes up to SEK 2,000 per calendar year for preventive health care to all employees who are subject to the conditions of employment stated in the LiU agreement on terms of employment. Some factors affect the amount of the benefit, such as:

1. Length of employment: if LiU has knowledge that a permanent appointment will be terminated or that a fixed-term position is in place, compensation is only granted in relation to the duration of service remaining. The amount is calculated as follows: (annual preventive health care benefit/360) x duration of employment in days.
2. A condition for receiving the compensation is that the employee holds a position during the period of validity for the activity, and that the expenditure was incurred while in employment.
3. Employees who are on full-time leave of absence are not entitled to the preventive health care benefit (except for employees taking parental leave and those on leave of absence due to sickness).

The preventive health care benefit may not be saved or carried forward to the following year.

Payment of the preventive health care benefit

The preventive health care benefit may be received for an individual's activity carried out in Sweden, with suppliers in Sweden that are registered as companies in Sweden and registered for Swedish VAT. (*Non-profit* organisations that are registered in Sweden are excluded from the requisite concerning VAT registration). In order to receive the preventive health care benefit, purchases may be made in the following ways:

- Log in to the ActiWay preventive health care portal using your LiU ID. The current balance on your preventive health care account is displayed, and you can purchase preventive health care. Search for a preventive health care activity using the function "Hitta friskvård" and purchase preventive health care online, or purchase preventive health care directly from a supplier.
- If you purchase preventive health care at the premises of a supplier who uses the ActiWay system, the supplier will adjust the balance on your account when you show proof of identity and state that you want to pay using the ActiWay system. If the purchase is for an amount that exceeds the balance on your preventive health care account, the supplier will require that you

pay the remaining amount, which normally takes place using cash, credit or debit card, or by setting up an autogiro arrangement.

- If a preventive health care supplier is not connected to the ActiWay system, you can report preventive health care expenses in the ActiWay portal by logging in with your LiU ID, and then registering the receipt in digital form and following the instructions. The receipt is to state the name of the supplier, the company registration number and address, the nature of the activity, the amount paid (preferably with VAT specified separately), the date of the purchase, and the date of the activity or the period of validity of the purchase. For autogiro payments, the corresponding information as that given on the original receipt must be stated, and a copy of the autogiro arrangement must be provided. Each occasion on which payment is made must be reported and a dated copy of the bank statement must be submitted. For autogiro payments, all compensation is paid retrospectively.
- An employee must give a bank account number to ActiWay, and expenses will then be paid directly into this account on the 25th of the month after the expense has been approved.
- Note that expenses will only be reimbursed during the same calendar year in which they were incurred. The final date for submitting a receipt to ActiWay is the 21 December for remuneration of expenses incurred during the current year. It is, however, possible to purchase preventive health care from suppliers who use the system up until 31 December.