Guidelines for preventive healthcare

1. Background

The preventive healthcare benefit is to provide incentives to exercise and contribute to a healthier life. It should also lead to increased presence at work of healthy personnel and prevent and reduce occupational injuries. Preventive healthcare should be undertaken during free time, not during paid working hours. The main purpose of these guidelines is to ensure that LiU employees have access to preventive healthcare. Furthermore, they are to clarify the conditions for preventive healthcare with respect to its content and funding.

2. Tax legislation and tax-free preventive healthcare

LiU must follow tax legislation and practice that apply to taxable and tax-exempt exercise. In order for compensation to be non-taxable, it must be made explicitly exempt under the legislation.

To encourage employees to partake in preventive healthcare, LiU offers tax-exempt benefits to its employees. In order to be non-taxable for the employee, exercise and preventive healthcare must be simple and of low value. This means that there are limits to the type of preventive healthcare that the compensation covers. Both conditions must be met in order for the compensation to be non-taxable.

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

3. What can the preventive healthcare benefit be used for?

The preventive healthcare benefit can be received for an employee’s personal activity and that is carried out in Sweden, given by providers who are registered for company tax and Swedish VAT. (Swedish non-profit organisations are exempted from the requirement for company tax registration).

The preventive healthcare benefit may be used for such activities as are approved as tax-free exercise by the Swedish Tax Agency. The website of the Swedish Tax Agency presents a list of approved activities.

For answers to questions relating to preventive healthcare or in the event of problems logging in, ActiWay is to be contacted through the preventive healthcare portal or by email to info@actiway.se. The Salary Unit at LiU may also be contacted at lon@liu.se.

4. Not eligible: gift certificates, entry fees, registration fees and equipment

Compensation for entrance fees to sporting events and membership fees for associations are taxable benefits and are not compensated 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 nature of the ballgame must be made clear on the receipt. The cost of hiring must be the part of the cost related to the individual.
5. Eligibility for the preventive healthcare benefit, and calculation of its amount

LiU contributes up to SEK 2,500 per calendar year for preventive healthcare to all employees who receive salary. Scholarship holders and emeritus/emerita without salary are not eligible to the preventive healthcare benefit.

Some factors affect the amount of the benefit, such as:

1. Length of employment: if a permanent appointment will be terminated or if 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 healthcare benefit/360) x duration of employment in days.

2. Adjunct and visiting teachers (independently of the extent) and other employees who have a degree of employment up to 20% of full-time can receive SEK 500 as preventive healthcare benefit.

3. A condition for receiving the compensation is that the employee currently holds a position at LiU, holds a position at LiU during the period at which the activity applies, and that the expenditure was incurred while in employment.

4. Employees who are on full-time leave of absence are not entitled to the preventive healthcare benefit unless the leave of absence concerns parental leave or absence due to sickness.

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

6. Payment of the preventive healthcare benefit

In order to receive remuneration of the preventive healthcare benefit, purchases may be made in the following ways:

If a preventive healthcare supplier is connected to the preventive healthcare portal ActiWay, employees can purchase preventive healthcare directly in the preventive healthcare portal or at the supplier.

- When purchasing online, the employee logs in to the ActiWay preventive healthcare portal using the LiU ID. The portal presents information about the preventive healthcare balance, and it is possible to purchase preventive healthcare directly online.

- It is also possible to purchase preventive healthcare directly at a preventive healthcare supplier who is connected to ActiWay. In this case, the supplier will adjust the balance on the preventive healthcare account when the employee shows proof of identity and states that payment is to be made using the ActiWay system. If the purchase is for an amount that exceeds the balance on the preventive healthcare account, the supplier will require that payment for the remaining amount, which normally takes place using cash, credit or debit card, or by setting up an autogiro arrangement.

Note that it is not possible to claim remuneration for receipted costs incurred at preventive healthcare suppliers who are connected to ActiWay. It is possible to purchase preventive healthcare from suppliers who use the system up until 31 December of the current year.

If a preventive healthcare supplier is not connected to the preventive healthcare portal ActiWay, the employee can report preventive healthcare expenses at the ActiWay portal by logging in with a LiU ID and 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, VAT, 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.

The final date for submitting a receipt to ActiWay is the 21 December if the compensation is to be drawn from the benefit for the current year. Receipts issued between 1 November and 31 December can be reported in the preventive healthcare portal until 31 January the following year. In this case, however, the expense will be drawn from the preventive healthcare benefit for the following year.