

INDIAN AFFAIRS MANUAL

Part 28

Human Capital Management

Chapter 11

Fitness Membership Fee Reimbursement

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1.1 Purpose. The purpose of this chapter is to establish Indian Affairs' (IA) policy for a Fitness Membership Fee Reimbursement Program for IA employees.

Fitness programs are widely recognized as having a positive impact on employee health as it affects performance and productivity. Participation is voluntary.

1.2 Scope. This policy applies to all offices under the Assistant Secretary - Indian Affairs (AS-IA), including offices reporting to the AS-IA, the Bureau of Indian Affairs (BIA), and the Bureau of Indian Education (BIE).

1.3 Policy. It is IA's policy to promote a healthy working environment and for employees to achieve and maintain a healthy lifestyle through physical fitness.

1.4 Authority.

A. Statutes and Regulations.

- 1) 5 U.S.C. § 7901, Health service programs

B. Guidance.

- 1) Employee Access to Private Fitness Center: U.S. Comptroller General decision B-240371, January 18, 1991
- 2) U.S Office of Personnel Management (OPM): Employee Health Services Handbook¹

1.5 Responsibilities.

A. Deputy Assistant Secretary – Management (DAS-M) is responsible for administering this policy.

B. IA Office of Human Capital Management (OHCM) is responsible for developing and overseeing the implementation of this policy, and providing related information to employees and supervisors.

¹ This handbook is found on OPM's website here: <https://www.opm.gov/policy-data-oversight/worklife/reference-materials/employee-health-services-handbook/#url=Introduction>

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- C. **IA Supervisors** are responsible for ensuring the employee's application is complete, accurate, and in compliance with applicable authorities. Supervisors must maintain the approved documentation in an employee file as the official record.

1.6 Standards, Requirements, and Procedures.

A. Standards and Requirements.

1) General

- a. A permanent employee will be reimbursed for 50 percent of their individual membership fee for a commercial, non-federally sponsored fitness center, for up to \$275.00 per year. Permanent employees include full-time, part-time, term, and permanent intermittent employees.
- b. IA will only reimburse an employee if the employee participates in fitness activities at the center an average of two times per week during the period for which reimbursement is requested.
- c. IA will only reimburse an employee for an individual membership fee. If an employee has a "family" membership, the employee must provide documentation of the cost of an individual membership at the center. IA will base its reimbursement on that individual membership portion only. IA does not reimburse employees for initiation fees.
- d. The membership must be at a commercial fitness center that:
 - i. has a full complement of exercise equipment and programs for cardiovascular and body strengthening; and
 - ii. does not restrict membership and access to facilities based on sex, race, national origin, color, religion, age, disability, or sexual orientation.

2) Budget Impact

Reimbursement for fitness membership fees will come from the budget of the employee's assigned office. Therefore, approval to participate in the program must come from the employee's supervisor and chain of command (as appropriate). This benefit is dependent on the availability of funds in the office's budget (i.e., the office to which the employee is assigned/works for).

3) Tax Implications

The amount of money that IA reimburses the employee is considered a taxable benefit, and therefore IA reports it as taxable income to the Internal Revenue Service (IRS). IA also must compute associated assessments for federal, state, and local taxes; Federal Insurance Contributions Act (FICA) contributions; and Medicare.

B. Procedures - Reimbursement. Employees must take the following steps to ensure they can be reimbursed for a fitness membership fee:

- 1) Enroll in the program by completing the Fitness Membership Fee Reimbursement Program Application Form (see Attachment 1 for an example). Once the employee has completed the form, they should give it to their supervisor.
 - a. Supervisors of BIA/BIE employees should email the form(s) to the following: IA_SPECIAL_PAYMENTS@BIA.GOV
 - b. Supervisors of AS-IA employees should email the form(s) to the following: OSPayments_IBCDENVER@ibc.doi.gov
- 2) Submit the required forms annually to claim reimbursement. To obtain reimbursement for the previous year's membership fees, the employee must complete and provide the following documents to their supervisor between January 1st and January 31st for each year they are in the program:
 - a. Report of Taxable Fringe Benefit (Fitness Center Reimbursement Fees) (see Attachment 2 for an example). In addition, the employee will also need to include a copy of OF-1164, Claim for Reimbursement for Expenditures on Official Business.
 - b. Fitness Membership Fee Reimbursement Program Self-Certification of Usage (see Attachment 3 for an example).
 - c. A copy of a paid invoice(s) or other proof of payment (such as bank or credit card statement(s)) for membership fees for the entire calendar year.

Supervisors should email these forms to the appropriate addresses as stated above in B. 1) a. and b.

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- 3) Reimbursement to the employee will be through Electronic Funds Transfer (EFT). IA will pay the employee using the payroll system, and will include the entitlement in the employee's salary payment.

C. Procedures - Termination of Participation. An employee may stop participating in the program at any time by notifying their supervisor in writing.

If the employee stops participation in the middle of a calendar year, the employee will only receive a partial reimbursement for the membership fee. IA will only reimburse the employee for the number of months the employee actually participated in fitness activities. For example, if the employee paid their membership fee in advance for a one-year period, and the employee stopped participating in the program after one month, IA will only reimburse the employee for the month in which that employee participated.

In order to ensure they receive a partial reimbursement for a fitness membership fee, employees must wait to submit the required documentation for reimbursement until January 1st of the following year.

1.7 Forms.

The IA forms referenced throughout (and attached as examples) are located on the IA Online Forms webpage here: <https://www.bia.gov/policy-forms/online-forms/specific-forms-and-guidance>.

The OF-1164, Claim for Reimbursement for Expenditures on Official Business form is located on the General Services Administration's (GSA) webpage here: <https://www.gsa.gov/forms>.

Approval

JASON
FREIHAGE

Digitally signed by
JASON FREIHAGE
Date: 2024.05.06
08:35:40 -04'00'

Jason Freihage
Deputy Assistant Secretary – Management

Date

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Attachment 1

**Indian Affairs
Fitness Membership Fee Reimbursement Program Application Form
*EXAMPLE***

I wish to participate in the Indian Affairs Fitness Membership Fee Reimbursement Program. I agree to abide by the Indian Affairs rules and regulations, including the Fitness Membership Fee Reimbursement Policy, and understand that violation of the rules or policy will result in withdrawal of the taxable reimbursement available to me.

I realize that there are dangers wherever one is engaged in physical activity. I accept all responsibility and assume the risk of injury or damage to my person that may arise, whether directly or indirectly, as a result of my participation in my fitness program.

I hereby release and hold harmless from any liability whatsoever the Bureau of Indian Affairs, the Bureau of Indian Education, the Assistant Secretary – Indian Affairs, or the Department of the Interior, as well as its supervisors and representatives. I have been advised that a medical examination is recommended prior to engaging in a fitness program and that I am financially responsible for that medical examination.

I certify that I have read the contents of this Waiver and Consent Form; that I understand its contents; and that I agree to the above terms and conditions.

Employee Name (PRINT): _____

Signature: _____ **Date:** _____

Supervisor's Signature: _____ **Date:** _____

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Attachment 2

Indian Affairs
Report of Taxable Fringe Benefit (Fitness Center Reimbursement Fees)
EXAMPLE

Date: _____

To: Interior Business Center (IBC)
Payroll Section 2
Mail Stop D-2663
7201 W. Mansfield Ave
Denver, CO 80235

Email address: pod_pob_wip@ibc.doi.gov

From: Indian Affairs

Subject: Report of Taxable Fringe Benefit (Fitness Membership Fee Reimbursement)

Employee Name: _____

Employee SSN: _____ last 4 digits ONLY)

Department: IN Bureau, Regional/Central Office: _____

Amount of Entitlement: \$ _____ (Up to 50% of annual membership fee;
not to exceed \$275 per year)

FBMS Account Information:

Cost Code WBS (Project Code) Fund Code

Approving Official Signature: _____

Title: _____

Date: _____ Telephone Number: _____

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Attachment 3

Indian Affairs

Fitness Membership Fee Reimbursement Program Self-Certification of Usage

EXAMPLE

I certify that I have engaged in fitness activities at the center for which I am seeking membership fee reimbursement an average of two times per week for the period for which I am seeking reimbursement, normally a period of one calendar year.

I understand that failure to engage in fitness activities at my center for an average of two times a week for the reimbursement period disqualifies me from receiving reimbursement for my membership fees.

I also understand that falsely certifying usage will lead to my immediate removal from participation in the IA Fitness Membership Fee Reimbursement Program, without reimbursement for expenses already incurred, and may result in disciplinary action.

Employee Name (PRINT): _____

Fitness Center: _____

Signature: _____ **Date:** _____

Supervisor's Signature: _____

Date: _____