Guidelines for preventive health care

The preventive health care benefit should create incentive to exercise and contribute to a healthier life. Preventive health care should be undertaken during free time, not during paid work-time. Exceptions to the flexitime agreement may be made, on approval from the line manager, to participate in fitness activities. The main purpose of the guidelines is to ensure that LiU employees have access to preventive health care. Furthermore, to clarify the prerequisites for preventive health care, including content and finance.

Tax legislation

LiU must adhere to the tax legislation 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’s required to be specifically exempt under the legislation.

Tax-exempt staff welfare benefits/preventive health care benefits

To encourage all employees to preventive health care, LiU offers tax-exempt benefits to their employees. Staff welfare benefits refers to grants of a lesser value that do not constitute direct compensation for work performed, but promote simpler measures aimed to create well-being at work. In order to be non-taxable for the employee, exercise and preventive health care must be simpler and of lesser value, see example 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, punch cards, subscription fees and the costs of one-off activities.

What can the preventive health care benefit be used for?

The preventive health care benefit is used primarily for exercise/physical activity with focus on maintaining or increasing the employees' physical fitness, muscular endurance, flexibility or balance. It may also be used for activities that promote the employees' lifestyle as regards nutrition, weight counselling, smoking cessation and stress management. The goal of such efforts is that eventually the employee will be able to use the benefit for physical activity.

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

Examples of tax-exempt exercise compensated by LiU are:
Fitness classes (e.g., aerobics, Pilates, BodyPump, Step-up), weight training, spinning, swimming, water aerobics, bowling, racket sports such as table tennis, tennis or squash, team sports such as volleyball, football, handball or indoor hockey, exercise dance like jive, folk dancing and square dancing. Relaxation gymnastics and mental training such as Yoga, Qi Gong and Tai-Chi are also considered physical activity.

Examples of non-tax-exempt exercise not compensated by LiU are:
Golf, sailing, horseback riding, skiing/downhill, chess, pistol/rifle shooting and archery.
Compensation of the preventive health care benefit

LiU contributes up to SEK 2,000 per calendar year towards preventive health care to all employees covered by the LiU agreement on terms of employment (Villkoravtalet) or are awarded a doctoral grant in accordance with the Higher Education Ordinance. There are some factors that affect the size 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 will not be renewed, compensation is only granted in relation to the length of service remaining. If there are six months or less remaining then the benefit is halved.

2. A prerequisite for receiving the compensation, however, is that the employee holds a position during the period of validity for the gym membership card/equivalent and that the expenditure was incurred while in employment.

3. Employees that are on full-time leave are not entitled to the preventive health care benefit (except for parental leave or absence due to illness).

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

Gift certificates, entry fees, registration fees and equipment

Compensation for personal entry fees to competitions, entrance fees for sporting events and membership fees in 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 of various types. The benefit may not be used for property rental with the exception of courts intended for ball sports through event organisers that run gymnasiums (for court rentals, a receipt should be produced stating which ball sport is involved and what the individual part of the cost is).

Payment of the preventive health care benefit

The employee must pay the exercise organisers themselves for their own personal activity.

To receive reimbursement, the reimbursement should be web reported and printed. Attach the printed summery together with the original receipt and send it to the Administrative Manager/Human Resources Manager for approval who, in turn, forwards it on to the Payroll Administrator. The original receipt should contain the provider’s name, the activity, the amount paid (preferably with VAT specified), the date and the duration.

For Direct Debit payments, all compensation is paid retrospectively. For direct debit payments, the corresponding information must be shown on the original receipt. A copy of Direct Debit agreements and membership cards must also be submitted. One outlay must be completed for each payment of benefits, with a dated copy of the bank statement attached.

The payment will be made in connection with salary payment. Please note that receipts will only be reimbursed during the same calendar year as the expenditure was incurred. Exceptions can be made for receipts dated during December so that the reimbursement can be part of next year’s preventive health care benefit.