



## LIVESMART Fitness and Recreational Activities Reimbursement

Applicable Group: All Employees of O'Neal Industries' Affiliate Companies

Date of Issue: March 25, 1999

Current Revision: January 15, 2024

The company encourages employees to participate in the LIVESMART Wellness Program and in recreational and fitness activities as a means to better health. To promote this policy, the company will share the cost of the defined employee health and physical fitness activities or approved equipment listed below. To qualify, an employee must be a LIVESMART program participant. The LIVESMART team will review requests for reimbursement and certify reimbursement of eligible expenses once annually. Requests must be submitted by November 14, 2025 for the period of January-December 2025.

To be eligible, employees must work an average of 30 hours per week, have been employed by an O'Neal Industries' affiliate company for at least six months and be a current LIVESMART participant. Requests for reimbursement will be processed through payroll, and will be reflected as "Other Income" on an employee's W-2 for tax reporting purposes.

Beginning with expenses incurred on or after January 1, 2025, employees may request reimbursement for 50% of associated costs up to \$400 (total per family) annually toward recreation and fitness activities or approved equipment. For example, if the gym membership is \$800, the amount of \$400 is eligible for reimbursement.

The following items are covered:

- Fitness center or gym membership
- Weight Watchers® or other weight loss program or service (to be approved by LIVESMART)
- Membership to martial arts, personal training, yoga, or other health related studio
- Registration fees for participation in sporting events to include walking, running/jogging, triathlons, marathons, fun runs, swimming, cycling, skiing, company-sponsored athletic teams, or similar activities
- Bicycles and/or helmets
- Cardiovascular exercise equipment (treadmill, elliptical, stationary bicycle, etc)
- Workstation exercise equipment (walking pad, desk peddler, standing workstation, etc)
- Exercise DVDs or subscriptions to access streaming workouts and exercises
- Hand weights, exercise/balance balls, resistance bands

Applications for cost-sharing may be obtained from the LIVESMART website [www.livesmartoni.com](http://www.livesmartoni.com).

### Submit Documentation To:

LIVESMART Health and Wellness  
2311 Highland Avenue S, Suite 201,  
Birmingham, AL 35205

*Submission deadline for annual reimbursement is November 14, 2025*

## **Company-Sponsored Athletic Teams**

The company will sponsor the participation of its employees in certain organized athletic activities such as basketball, softball, bowling, touch football, etc. All athletic activity must be done on the employee's own time, and employees are required to release the company from any liability for injuries sustained during such activity. This release must be in writing. Release forms may be obtained from the Human Resources Department. Employees interested in forming such a team must submit a request in writing to the General Manager or Department Manager. This request must detail the specific type of proposed activity, a list of O'Neal Industries' affiliate employees willing to participate, and an estimate of the total team expenses (including general liability and medical insurance) to be paid by the company. To qualify for approval, at least 75% of the team must be O'Neal Industries' affiliate employees. Participation or non-participation on company-sponsored athletic teams will have no bearing on an employee's status with the company.

## LIVESMART Fitness and Recreational Activities Reimbursement Application

Complete the following application to have eligible fitness expenses considered for reimbursement.

Return the completed application using one of the methods below:

Email to [connect@livesmartoni.com](mailto:connect@livesmartoni.com)

Mail to LIVESMART Health & Wellness 2311 Highland Avenue S, Suite 201, Birmingham, AL 35205

LIVESMART Portal at [www.wellsteps.com/livesmartoni](http://www.wellsteps.com/livesmartoni)

### Step 1 - Participant Information

Employee's Name: \_\_\_\_\_

Fitness Membership Holder: \_\_\_\_\_

Company: \_\_\_\_\_ Location/District: \_\_\_\_\_

Phone: \_\_\_\_\_ E-mail address: \_\_\_\_\_

### Step 2 - Certification

**Before submitting please confirm by checking all of the following items are COMPLETED and INCLUDED for Fitness Reimbursement approval.**

- I participate in LIVESMART
- I have enclosed my payment receipt for costs associated with this activity or equipment purchase
- I certify that the below information and attachments furnished are correct. In accepting the company's reimbursement, I certify that I and/or my household family members attend the club regularly, participate in aerobic conditioning programs, and/or utilize the equipment.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

### Step 3 - Expense Detail

**1. Type of Reimbursement (circle):**    Membership    Equipment    Class    Event/Race    Sports League

Description: \_\_\_\_\_ Date of Purchase: \_\_\_\_\_

Membership Type (if applicable):    Single    Family    2-Person

Monthly Fee (if applicable): \_\_\_\_\_

What is the total amount paid? (January 1- December 31): \_\_\_\_\_

**2. Type of Reimbursement (circle):**    Membership    Equipment    Class    Event/Race    Sports League

Description: \_\_\_\_\_ Date of Purchase: \_\_\_\_\_

Membership Type (if applicable):    Single    Family    2-Person

Monthly Fee (if applicable): \_\_\_\_\_

What is the total amount paid? (January 1- December 31): \_\_\_\_\_

*Submission deadline for annual reimbursement is November 14, 2025*

**3. Type of Reimbursement (circle):**    Membership    Equipment    Class    Event/Race    Sports League

Description: \_\_\_\_\_ Date of Purchase: \_\_\_\_\_

Membership Type (if applicable):    Single    Family    2-Person

Monthly Fee (if applicable): \_\_\_\_\_

What is the total amount paid? (January 1- December 31): \_\_\_\_\_

**4. Type of Reimbursement (circle):**    Membership    Equipment    Class    Event/Race    Sports League

Description: \_\_\_\_\_ Date of Purchase: \_\_\_\_\_

Membership Type (if applicable):    Single    Family    2-Person

Monthly Fee (if applicable): \_\_\_\_\_

What is the total amount paid? (January 1- December 31): \_\_\_\_\_

**5. Type of Reimbursement (circle):**    Membership    Equipment    Class    Event/Race    Sports League

Description: \_\_\_\_\_ Date of Purchase: \_\_\_\_\_

Membership Type (if applicable):    Single    Family    2-Person

Monthly Fee (if applicable): \_\_\_\_\_

What is the total amount paid? (January 1- December 31): \_\_\_\_\_

**6. Type of Reimbursement (circle):**    Membership    Equipment    Class    Event/Race    Sports League

Description: \_\_\_\_\_ Date of Purchase: \_\_\_\_\_

Membership Type (if applicable):    Single    Family    2-Person

Monthly Fee (if applicable): \_\_\_\_\_

What is the total amount paid? (January 1- December 31): \_\_\_\_\_

**7. Type of Reimbursement (circle):**    Membership    Equipment    Class    Event/Race    Sports League

Description: \_\_\_\_\_ Date of Purchase: \_\_\_\_\_

Membership Type (if applicable):    Single    Family    2-Person

Monthly Fee (if applicable): \_\_\_\_\_

What is the total amount paid? (January 1- December 31): \_\_\_\_\_