



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 4, 2023

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 10, 2023 for the period of January-December 2023.

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, 2023, 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)
- 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.

Submit Documentation To:

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

Submission deadline for annual reimbursement is November 10, 2023

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.

Submission deadline for annual reimbursement is November 10, 2023

LIVESMART Fitness and Recreational Activities Reimbursement Application

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

Return completed application using one of the methods below:

Email to connect@livesmartoni.com

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

LIVESMART Portal at 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 (3) items are COMPLETED and INCLUDED for Fitness Reimbursement approval.

- I participate in LIVESMART
- I have attached an activity log from my fitness facility or completed the physical activity log (attached) verifying a minimum of 30 minutes of physical activity on each of 8 days per calendar month
- I have enclosed my payment receipt for costs associated with this activity or equipment purchase

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, 2023- December 31, 2023): _____

I certify the above expense is for use by myself or my household family members

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, 2023- December 31, 2023): _____

I certify the above expense is for use by myself or my household family members

Submission deadline for annual reimbursement is November 10, 2023

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, 2023- December 31, 2023): _____

I certify the above expense is for use by myself or my household family members

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, 2023- December 31, 2023): _____

I certify the above expense is for use by myself or my household family members

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, 2023- December 31, 2023): _____

I certify the above expense is for use by myself or my household family members

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, 2023- December 31, 2023): _____

I certify the above expense is for use by myself or my household family members

Name: _____

Please attach an activity log from your fitness facility or complete the physical activity log below verifying a minimum of 30 minutes of physical activity in or away from your facility for at least 8 dates per calendar month.

Physical Activity Log

Circle dates you engaged in 30+ minutes of physical activity in or away from your facility and total those days:

January	February	March	April	May	June
1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
5 6 7 8	5 6 7 8	5 6 7 8	5 6 7 8	5 6 7 8	5 6 7 8
9 10 11 12	9 10 11 12	9 10 11 12	9 10 11 12	9 10 11 12	9 10 11 12
13 14 15 16	13 14 15 16	13 14 15 16	13 14 15 16	13 14 15 16	13 14 15 16
17 18 19 20	17 18 19 20	17 18 19 20	17 18 19 20	17 18 19 20	17 18 19 20
21 22 23 24	21 22 23 24	21 22 23 24	21 22 23 24	21 22 23 24	21 22 23 24
25 26 27 28	25 26 27 28	25 26 27 28	25 26 27 28	25 26 27 28	25 26 27 28
29 30 31		29 30 31	29 30	29 30 31	29 30

Total: _____ Total: _____ Total: _____ Total: _____ Total: _____ Total: _____

July	August	September	October	November	December
1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
5 6 7 8	5 6 7 8	5 6 7 8	5 6 7 8	5 6 7 8	5 6 7 8
9 10 11 12	9 10 11 12	9 10 11 12	9 10 11 12	9 10 11 12	9 10 11 12
13 14 15 16	13 14 15 16	13 14 15 16	13 14 15 16	13 14 15 16	13 14 15 16
17 18 19 20	17 18 19 20	17 18 19 20	17 18 19 20	17 18 19 20	17 18 19 20
21 22 23 24	21 22 23 24	21 22 23 24	21 22 23 24	21 22 23 24	21 22 23 24
25 26 27 28	25 26 27 28	25 26 27 28	25 26 27 28	25 26 27 28	25 26 27 28
29 30 31	29 30 31	29 30	29 30 31	29 30	29 30 31

Total: _____ Total: _____ Total: _____ Total: _____ Total: _____ Total: _____