

Leeco Steel LIVSMART Fitness Reimbursement

The company encourages employees to participate in the LIVSMART 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 LIVSMART program participant. The LIVSMART 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 LIVSMART 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 100% 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 \$500, 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 LIVSMART)
- 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

Additional expenses may be covered. A comprehensive list can be found in the Frequently Asked Questions document.

The application for cost sharing is attached.

Submit Documentation To:

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

Submission deadline for annual reimbursement is November 14, 2025

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

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 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): _____