

Lifestyle Spending Account

Lifestyle Spending Account (LSA) (Salary Exempt and Salary Non-Exempt Employees Only)

Purpose

It is the policy of MAPP to extend the opportunity to full-time MAPP employees for the purpose of supporting their health and wellness.

Eligibility

Effective January 1, 2022, all full-time salary-exempt and salary non-exempt MAPP employees will be eligible to participate in MAPP's Lifestyle Spending Account ("LSA") program. A full-time employee is defined as someone working an average of 30+ hours per week.

Through this program, eligible employees will have access to a reimbursement account of up to \$1,250 each year. The funds will be available for eligible employees to claim reimbursement for certain purchases related to employee and dependents health and wellness. The funds will be available for eligible employees to claim reimbursement for certain purchases related to the employee's health and wellness. In some instances, employee's dependents may be covered for eligible expenses. Dependent eligible expenses will require employee participation, and also require preapproved authorization for coverage. Please contact Human Resources for preapproval on dependent eligible expenses.

Employees who are hired or who become eligible for the LSA after January 1 will receive access to an LSA containing a prorated amount. Employees that terminate mid-year will be subject to an annual prorated benefit and repayment of processed claims that exceed the prorated amount.

As of December 31 each year, any funds remaining in the LSA expire and are no longer eligible for use, and the amount will reset to \$0.00. A new amount will be established and available as of January 1 each year. No balances will be carried over from year to year. MAPP is treating all LSA amounts as a gratuity for which eligible employees may seek reimbursement. Therefore, unused LSA amounts will not be paid out to employees upon termination (for any reason).

All receipts for reimbursement must be incurred in the same calendar year in which the benefit is being offered. Receipt amounts paid under the LSA are not conditioned on hours worked, services rendered, job performance, or other criteria that depend on the quality or quantity of the employee's work. MAPP reserves the right to amend, modify, or cancel this policy at any time with or without notice. Additionally, nothing in this policy creates a contract for benefits or for employment.

Procedures

Upon receiving a receipt for an eligible purchase or expense, employee must complete the LSA reimbursement form, attach the receipt(s) and submit the form via email to LSA@mappbuilt.com. LSA reimbursement reports submitted by the 15th of each month will be processed and deposited into your bank account on the last pay period of the month. Receipts are required for reimbursement. All LSA

reimbursements are considered to be taxable income, and reimbursements will be reported on your W2 as wage earnings.

Eligible Expenses

Per ERISA guidelines, any expenses which would otherwise be covered by Health Savings Account, Flexible Spending Account, including but not limited to medical, dependent, or other eligible expenses, Health Reimbursement Arrangements, and Employee Assistance Plan, are NOT eligible for reimbursement. Some of the ineligible benefits include: ERISA healthcare benefits, acupuncture, chiropractic treatments, dental care, eye exams, infertility benefits, occupational therapy, physical therapy, and smoking cessation benefits.

Examples of eligible reimbursement expenses are listed below. This list is not intended to be inclusive. Employees should seek pre-approval from Human Resources to obtain reimbursement for activities/expenses/experiences that are not listed below.

Physical Wellness

Athletic equipment and accessories

Exercise Equipment

Gym, health club, spa & fitness studio memberships

Rock climbing, martial arts, & tennis expenses

Fitness classes: yoga, pilates, spin/cycle, dance, etc.

Lessons: golf, swimming, & tennis

Personal trainer

Weight-loss programs

Entry fees: marathons, leagues, etc.

Passes: ski, snowboard, golf, swimming, etc.

Nutritional supplements

Nutritional counseling

Apple Watch or Comparable Fitness Trackers (employee only, \$500 limit, every 2 years)

Financial Wellness

Student loan reimbursement (but not tuition reimbursement)

Financial adviser and planning services

Financial seminars and classes

Identity theft services

Emotional Wellness

Meditation Classes

Counseling services

Retreats: leadership, spiritual, etc.

Massage services

Personal development classes: art, cooking, etc.

Museum passes