

# Lifestyle Spending Accounts

The Ohio State University (“Ohio State”) hereby establishes The Ohio State University Lifestyle Spending Account (“LSA”) effective January 1, 2024, to reimburse Eligible Employees for expenses that support overall health and wellness. The Program reimburses up to \$500 of purchases and activities related to emotional, physical, financial, and social well-being.

## ELIGIBILITY

An “Eligible Employee” generally includes an Ohio State employee who holds an eligible appointment of full-time or part-time (at least 50% FTE) in a regular, term or seasonal position. Individuals employed by external entities – e.g., Nationwide Children’s Hospital, Central Ohio Technical College and Faculty Club – are not eligible for this benefit. Temporary employees, such as graduate students, are also not eligible for this benefit.

Eligible Employees must meet the above eligibility requirements at the start of each calendar quarter (January 1, April 1, July 1 and October 1). Employees who become eligible after the first day of a calendar quarter will receive the LSA benefit beginning the following quarter.

## BENEFITS

Eligible Employees will receive up to a total of \$500 per calendar year in an LSA. University contributions of \$125.00 will be allocated each quarter on January 1, April 1, July 1, and October 1.

Eligible expenses must be incurred during the same calendar quarter in which they are claimed for reimbursement.

Employees have 15 days following the end of the calendar quarter to submit eligible LSA expenses for reimbursement.

**Unused quarterly LSA funds automatically forfeit following the quarterly claim filing deadline and do not carry over to the following quarter or year.**

Claim Incur Start Date	Claim Incur End Date	Claim Filing Deadline
January 1	March 31	April 15
April 1	June 30	July 15
July 1	September 30	October 15
October 1	December 31	January 15 (following year)

Employees who terminate employment prior to the end of a calendar quarter have 15 days from their termination date to submit a reimbursement request for an eligible expense incurred from the start of the given calendar quarter through termination date.



**THE OHIO STATE UNIVERSITY**  
HUMAN RESOURCES



HR.OSU.EDU | HRCONNECTION.OSU.EDU

1590 N. High Street, Suite 300 | Columbus, OH 43201 | 614 247-myHR (6947)

## ELIGIBLE LSA EXPENSES

Eligible LSA Expenses are generally those costs incurred by an Eligible Employee for health and wellness. Dependent expenses are not eligible for reimbursement under the LSA.

Eligible LSA Expenses do not include qualified medical expenses that are eligible for reimbursement under a Flexible Spending Account or Health Reimbursement Account. LSAs also cannot be used to reimburse employee benefit contributions to any health plan.

Your LSA reimbursement claim must be for a service or expense under this list. Eligible expenses must be incurred during the calendar quarter for which you are being reimbursed and submitted within 15 days following the end of the quarter.

Eligible expenses are determined by Ohio State, and the list is reviewed regularly for accuracy and integrity. The list and examples demonstrate types of allowable expenses and are subject to change. Prior reimbursement of an expense does not guarantee its continued eligibility. Please consult the list of eligible expenses before submitting a claim for LSA reimbursement.

### List of Eligible Expenses

**Note:** Items with asterisks may also be covered under other Ohio State benefits (i.e., Dependent Care FSA). Expenses that are fully covered by another Ohio State benefit may not be submitted for double reimbursement from the LSA. Expenses that are eligible for coverage under a medical/prescription drug plan are not eligible for reimbursement from the LSA.

- Adaptive Sports (i.e., equipment, program/league fees)
- Art/Hobby Classes & Equipment/Materials (i.e., paint brushes, sewing, manual woodworking hand tools, model kits/supplies, Lego, design apps.)
  - Excludes electric or gas-powered tools & machinery, 3D printers
- Athletic Apparel & Shoes (i.e., running, dance, hiking)
- Backpacking/Camping/Hiking Gear (i.e., backpack, tarp/tent, sleeping bag/pad, compass/altimeter/locator beam, headlamp/flashlight, first aid kit, whistle/air horn)
  - Excludes food/nutritional supplements, Axes/hatchets/knives, propane/other fuel
- Back-Up Child Care/Elder Caregiving\*
  - Excludes pre-tax DCFSFA eligible expenses
- Bicycle Repair & Bicycle Safety Equipment (i.e., helmet, headlights, reflectors/reflecting tape)
- Bicycle Sharing/Rental Programs (i.e., CoGo, Team Buckeye Bike Lease)
- Board Games & Puzzles
- Books/Reading (including eBooks, audio/digital books, newspaper subscription)
  - Excludes eBook devices/readers/tablets
- Botanical Garden/Museum/Zoo (i.e., membership, entry fees)
- Budget-Tracking Software & Apps (i.e., EveryDollar, Mint)
- Car/Auto: Emergency/Unexpected Automobile Repair (tires, brakes, etc.)

- Excludes fuel, accessories & routine maintenance (i.e., oil change, tune-up)
- Child Jogging Stroller, Bike Seat, Bike Trailer, Baby Backpack Hiking Carrier
- Club (Social & Professional) Membership & Dues (i.e., Faculty Club, Executive Health)
- Cooking Classes
- CPR, AED, First Aid Certifications & CERT
- Credit Counseling
- CSA/Produce Buy Club (i.e., Bushel & A Peck, Yellowbird Foodshed, Franklinton Farms, New Century)
- Cultural Events (i.e., lectures, exhibit, concert/performance tickets)
- Dance Classes
- Education/Class Related Fees: Course, Program & Learning Technology (employee only)
  - Excludes fees covered under Faculty & Staff Tuition Assistance Plan, late payment & non-tuition related fees
- Emotional Wellbeing, Meditation & Mindfulness Apps (i.e., Calm, Happify, Talkspace)
- Energy & Alternative Therapy (i.e., Float, Reiki, Healing Touch, Cryo)
- Exercise/Sport Equipment & League Fees (i.e., yoga, golf, soccer, tennis, softball, pickleball)
  - Also includes home equipment: mats, dumbbells, foam roller, resistance bands
- Exercise Machines: Indoor/Outdoor (i.e., elliptical, bike, treadmill, rower)
- Experiential and Sporting Events (i.e., escape rooms, fishing trips, hiking guides)
- Financial Advisor/Planning Services/Classes
- Fitness Center/Club/Gym or Studio Membership
- Fitness Games for Game Consoles
- Fitness Trackers (i.e., Fitbit, Apple Watch, Garmin, Oura Ring)
  - Excludes accessories such as extra bands/straps & chargers
- Gardening Tools & Supplies (i.e., hand tools, seeds/starter supplies, raised beds, pots, cages/stakes, composting)
  - Excludes lawn irrigation, lawn supplements, riding lawn mowers, tractors and other electric or gas-powered tools & machinery
- Health/Fitness Apps (i.e., Beachbody, Flo, Nike Training Club, Peloton)
- Home Air Purifier/Humidifier/Water Filter/Smoke, Radon, or Carbon Monoxide Detector
- Home Emergency/Unexpected Repair of Select Major Appliance or Home Heating/Cooling System
  - Includes only: hot water heater, furnace/HVAC, refrigerator, stove/oven, washer/dryer
  - Excludes small appliances and routine maintenance (i.e., filter replacement, gutter/duct/fireplace or chimney cleaning, HVAC tune-up, firewood & heating fuel)
- Home Fresh Food Meal Delivery Services (i.e., Freshly, HelloFresh, Purple Carrot)

- Home Office Ergonomic Equipment & Supplies (i.e., balance-ball chair, standing desk, footrest, split-keyboard, trackball, laptop stand)
- Home Utility Service Disconnection/Shut-off Avoidance (electric, gas, water)
  - Disconnection notice showing past due amount and expected/possible disconnection date must be submitted
- Identity Theft Services
- Martial Arts & Self-Defense Classes/Membership (i.e., kickboxing, karate, krav maga, self-defense)
- Massage Services/Therapy: Non-Medical (without a prescription)
  - Excludes other spa services, Botox/injectables, facials, manicures/pedicures, waxing
- Music – Streaming Music App/Memberships, CDs, Vinyl, Etc.
- Music Classes and Instruments (i.e., guitars, drumsticks, sheet music, lessons)
- National/State Park Entrance & Camping Fees
- Outdoor Sporting-Related Expenses (i.e., license/equipment for fishing, skiing, kayaking)
- Parking at Work – Hourly Parking & Daily or Monthly Permit/Pass (not payroll deducted)
  - Excludes parking citations/tickets & permits paid through monthly payroll deduction\*
- Pet Adoption, Sitting and Walking Expenses (includes walking equipment: harness, leash, lead)
  - Excludes routine care (i.e., food/treats, cages, bowls, beds) & vet expenses (i.e., exams, vaccines, medications)
- Personal Growth Coaching or Classes (i.e., life coaching, parental skill counseling, executive counseling)
- Photography/Videography Lessons & Equipment (i.e., camera, camera lens, drone)
- Physical Fitness Classes/ Personal Training or Sports Lessons (i.e., yoga, spinning, CrossFit, pickleball, tennis)
- Race Registration Fees (i.e., marathon, triathlon, Pelotonia)
- Scales for Food & Body Weight
- Sleep Support Products/Apps (i.e., blackout curtains, eye mask, orthopedic pillows, white noise, weighted blanket, Yours App, Sleep Reset)
- Stress Management Classes
- Tax Preparation/Software Fees
- Transportation to/from Work (i.e., bus pass\*, rideshare, taxi)
  - Excludes COTA Bus Pass Program through payroll deduction
- Tutoring (employee only)
- Weight Management/Nutritional Programs & Apps: Non-Medical (i.e., Noom, WW)
  - excludes food purchases, nutritional supplements, weight loss medications

## Ineligible Expenses

Such as, but not limited to:

- Any expenses not explicitly listed
- Weapons, weapon components or ammunition
- Items illegal for procurement, use or consumption in Ohio
- Sports betting/lottery/gambling apps & games
- Marijuana in any form (including concentrate, extract, plants and seeds)
- E-cigarettes, vaping and tobacco products
- Restaurants and alcohol

## FILING AN LSA CLAIM

Incurred eligible LSA expenses may be reimbursed from the LSA by:

- Filling out a **LSA Reimbursement Form** and faxing it to HealthEquity|WageWorks at 1-877-353-9236 or mail it to Claims Administrator, P.O. Box 14053, Lexington, KY, 40512 with copies of appropriate receipts.
- Filing a claim online: Log on to **Workday** at [workday.osu.edu](http://workday.osu.edu), click on the My FSA/HRA/LSA (HealthEquity) link under Benefits. Scan and upload appropriate receipts.
- Filing a claim using the **EZ Receipts** mobile app: Use a mobile device to take a photo of appropriate receipts.

Employees have 15 days from the end of each calendar quarter to submit a reimbursement request for eligible expenses incurred in that quarter. For example, employees have until April 15, 2024, to submit reimbursement claims for purchases made January 1 – March 31, 2024. **Unused LSA funds are automatically forfeited at the end of each calendar quarter's claim filing deadline and do not carry over to the following quarter or year.**


Employees who terminate employment prior to the end of a calendar quarter have 15 days from their termination date to submit a reimbursement request for an eligible expense incurred from the start of the given calendar quarter through termination date.

The money reimbursed from the LSA will be paid directly to employees via check or direct deposit from the LSA administrator.

## TAXATION

The expenses that may be reimbursed from an LSA do not qualify as exempt from state or federal income taxes. Payments made to an employee from the LSA are considered taxable income at the time of reimbursement. Employees will not pay taxes on unused LSA funds because there is no right to claim or control forfeited LSA funds. Ohio State will receive a record of reimbursements and report the income and mandatory deductions in employees' regular pay shortly after reimbursement. Ohio State makes no representations regarding the taxation of LSA.

## MISCELLANEOUS



Ohio State shall administer the program on a reasonable and nondiscriminatory basis and shall apply uniform rules to all persons similarly situated.

If an amount paid under this program is later determined to be a mistake, in excess of benefits actually due, or of an ineligible benefit or amount, Ohio State shall have the right to recover the excess payment(s) from the person to whom payment(s) was made. If an Eligible Employee fails to repay an overpayment upon request, the amount may be offset against any future benefits that are properly payable or reimbursable under the program or have such amount withheld from compensation owed to the Eligible Employee (to the extent permitted by law).

Program benefits are paid from Ohio State's general assets and not a trust or similar fund, policy or contract. This program shall be governed and construed in accordance with the laws of the State of Ohio.

This program is not a contract for employment and provides no person any legal or equitable rights against Ohio State unless provided expressly herein.

LSA benefits are non-assignable and encumbrance of any sort shall be void. Eligible Employees shall have no right to any assets of the LSA upon termination, except as provided herein.

Ohio State unilaterally reserves the right to amend or modify the LSA at any time for any purpose or for no purpose, and further reserves the right to terminate the LSA at any time in whole or in part.