



Well-being Subsidy Program

Well-being Subsidy Guidelines for Deloitte USI

May 29, 2022

Table of Contents

Overview.....3

Eligibility.....3

Qualifying items.....3

How to submit5

Disclaimers.....5

Overview

Our distinctly Deloitte experience empowers and supports you throughout your journey toward thriving physically, mentally, and financially, and in living your purpose. The Well-being Subsidy (“Subsidy”) is a benefit that provides eligible USI professionals up to a maximum of INR 25,000 each fiscal year towards the purchase of one or a combination of qualifying items (e.g., club membership, personal fitness equipment, or any combination of qualifying purchases). In addition, tax, shipping, handling, delivery, and similar charges are reimbursable under the Subsidy.

Eligibility

Eligible Professionals able to apply for the Subsidy can include:

- All active full-time USI professionals and USI managing directors, including those serving notice period
- Active professionals on reduced work-load schedule who work a minimum 60% workload
- Any of the above professionals who are on an approved paid leave of absence

The following professionals are not eligible to apply for the Subsidy:

- Spouses or domestic partners, their dependents, or any other family members
- Interns/intern analyst, fixed term hires, and contract staff
- Professionals who are on an unpaid personal leave of absence

Qualifying items

The Subsidy is meant to empower and support your journey toward thriving mentally, physically, and financially and in living your purpose. To be eligible for the Subsidy, qualifying purchases must be well-being focused.

Covered categories and examples of qualifying items include:

- 1 **Sports equipment and accessories:** Items such as athletic braces, bicycles, camping tents, fishing equipment, sports equipment including those related to tennis, hockey, cricket etc., free weights, golf clubs, skates, helmets, indoor/outdoor cycling shoes, kayaks, life jackets, shin guards, stand up paddle boards, swimming goggles, treadmills, wetsuits, yoga mats, backpacks (excluding backpacks for work, school, or other general-use bags) and running shoes (excluding fashion sneakers). ***New eligible items for FY23 include ski/snow pants and swimsuits.***
- 2 **Health and fitness related technology** (excluding cell phones, laptops, tablets, and desktop computers): Items such as fitness trackers/rings, gaming consoles (including the Nintendo Switch, PlayStation, etc.) and well-being-related games, mobile well-being apps, pedometers, smart watches, virtual reality systems. Also, included are headphones and ear buds such as Air Pods or other wired or wireless earphones (excluding headsets already available via ITS or otherwise reimbursable through another internal benefit or program).
- 3 **Memberships and online subscriptions:** Items such as sports club / fitness club memberships, gym membership fees, fitness apps, meditation apps, and delivery/subscription memberships including Zomato Gold, Uber Eats Pass, etc. (excluding the cost of food, car/van rides, or any other personal expense delivered through these memberships).
- 4 **Personalized fitness instruction, coaching and group classes:** Items such as dancing, zumba, pilates, aerobics, indoor rock climbing, meditation, mindfulness, mixed martial arts, boxing, cricket, tennis, swimming and other similar fitness classes.
- 5 **Recreational classes, activities, and related materials:** Items such as acupuncture, boating, boxing, climbing, cooking, dancing, diving, fencing, field and ice hockey, gardening, golf, language, music, music instruments, painting, and tennis. ***New eligible items for FY23 include books, eReaders or Kindles, karaoke machines, photography equipment, and telescopes.***
- 6 **Sports and well-being activities:** Items such as court rentals, for-charity fitness events, hiking trail fees, sport league fees for the individual, horseback riding, massage, sauna, scuba diving, races, triathlons, and walks/runs.

7. **Financial well-being:** Items such as budgeting/financial apps and subscriptions; financial coaching and/or literacy and education classes; and financial well-being books, magazines, or newspapers.
8. **Other well-being products:** Items such as aromatherapy diffusers, board games, binoculars, hammocks, hand/foot massagers, interactive home gym mirrors, mattresses, well-being books, and white noise devices.
9. **Weight management programs** (excluding the cost of food and supplements): Items such as a nutritionist, weight management coach, and weight management membership programs.
10. **Office furniture for working from home:** Only furniture items such as back cushions, cable organizers, chair mats, desks, desk chairs, desk lighting, file cabinets, neck pillows, and standing desks (excluding general home furniture such as bar stools, kitchen tables, recliners, bean bags, couches, and technology items).
11. **Sustainability/societal well-being:** Items such as commuter/recreational bike shares, composting equipment, electric vehicle charging equipment, gardening supplies, rain barrels, solar equipment, sustainability education memberships, water purifier and air purifier.

Only items falling into the categories listed above (or very similar items) qualify for the Subsidy. Items that are reimbursable through other benefits or programs are not eligible for the Subsidy.

Items that do not qualify for the Well-being Subsidy

The Well-being Subsidy is meant to cover a broad range of products and experiences to support your well-being. However, the Subsidy is **not a clothing allowance**. Nor is it meant to cover food/supplements or kitchen appliances. It also does not cover technology that can be used for purposes other than those specific to well-being, including cell phones, laptops, tablets, and desktop computers.

Health care services, procedures, and medically related items are ineligible for the Well-being Subsidy. Professional fees and other expenses for health care services, including medically necessary and medically related items, treatments, procedures, and supplies are not eligible for reimbursement under the Subsidy. Examples of ineligible expenses may include, but are not limited to, medical co-pays, chiropractic services, physical therapy, doula and related birth coach, counseling and postpartum services, COVID-19 home test kits or any other viral test kits, blood pressure monitors, CPAP machines, nebulizers, and similar devices, etc.

If you have a medical or other health care related expense you should submit the expense under the [USI Medical Insurance program](#) by following the process detailed [here](#).

How to submit

When to claim the Subsidy

Eligible professionals should claim the Subsidy in Deloitte Time and Expense (DTE) as per [APR 520— Expense Reimbursement](#). No more than INR 25,000 per fiscal year may be submitted for reimbursement.

Professionals who separate from Deloitte USI must claim the Subsidy prior to their last day performing services or forfeit the Subsidy. **Note: Deloitte USI has the absolute discretion to make the sole and final determination of any, and all issues relating to the Subsidy. This includes, without limitation, the eligibility of any Subsidy claimed just prior to separation, and whether such Subsidy must be reimbursed in part or in full.**

How to submit reimbursement request(s)

When the cost of a qualifying membership, participation fee or equipment, or any combination thereof is incurred, all eligible professionals must follow this guidance:

1. **For all reimbursement requests, irrespective of the bill amount,** you must provide a legible copy of proof of payment receipt(s) and related invoice(s) in your name for the qualifying membership/participation/purchase, including the total amount paid, identification of the particular service or product purchased, and name and GST number of the merchant establishment. Do not submit edited or altered documents/receipts for claiming reimbursement. Consequences of submitting edited/alterd documents/receipts may include rejection of claim, followed by disciplinary action, that may include termination of employment. If you are issued an Amex corporate card, **use of the corporate card is required where accepted**

for qualifying purchases. To the extent you use a personal credit/debit card, Internet banking, UPI, etc., to make your purchase, proof of payment, such as copy of card/bank statement (masking PII) along with GST bill receipt must be submitted. Please note, GST bill is mandatory for purchase of all eligible products. However, in case professionals avail 'services' (e.g. yoga, sports classes etc.) provided by an unregistered trainer/provider where GST bills cannot be provided, the claim will be considered based on proof of payment and related receipts without GST.

2. All reimbursement requests should be submitted in DTE under the expense type "Well-being Subsidy", entering the charge code GAAXxxx-01-01-01-yyyy (where xxxxx represents your home RC and yyyy represents the division your leadership has specified, typically 0000).

Reimbursements will be processed in the same manner as other expenses submitted through DTE (i.e., they will be reflected in your reimbursement statement). **However, keep in mind that your reimbursement is considered a taxable benefit (which will not be grossed-up), and taxes will be adjusted and deducted from your payroll as applicable.** These reimbursements as processed through monthly payroll will appear in your pay statement as well as IT Computations.

If your reimbursements in any fiscal year total less than INR 25,000, the remaining balance **WILL NOT** be carried over into the next fiscal year and your right to request reimbursement is forfeited.

Disclaimers

Repayment obligation

Eligible professionals who resign from or whose employment is terminated for cause by Deloitte USI have an obligation to reimburse the portion of the Subsidy received for a period not worked, as determined by Deloitte USI.

Administration

Talent Rewards, Recognition & Well-being (RRWB) has absolute discretion to make the final determination of any and all issues relating to the Subsidy. This includes, without limitation, the interpretation and application of these guidelines to all matters affecting reimbursement eligibility and/or repayment obligations.

Well-being Subsidy Disclaimer

The Subsidy and the related guidelines outlined above are not intended to nor do they constitute or create a contract or an enforceable promise of any kind with Deloitte USI. These guidelines and the Subsidy program itself may be modified, revised, discontinued, or amended at any time, in whole or in part, for any reason or no reason, and with or without prior notice or discipline.

Questions

Please contact the Deloitte Contact Center at +1 800 2582 2222 or x2222 in the office and select option 1 for Talent. Talent Support Analysts are available Monday through Friday from 9 a.m. to 11 p.m. IST. You may also view the [Subsidy Program FAQ](#).

Disclaimer

If a discrepancy exists between any part of this message and any benefit to which you are actually entitled under the terms of the Deloitte Well-Being Subsidy Program, the official Program document (as interpreted by the Deloitte U.S. Firms in its sole discretion) and laws that govern the Program will be followed in determining your rights and benefits under the Program. Deloitte reserves the right to amend, modify, suspend, or terminate the Program, in whole or in part, at any time without prior notice, to the extent allowed by law. This means the Deloitte U.S. Firms have the right to change Program terms (including eligibility for benefits) or to discontinue any part or all of the benefits described herein at any time.

Nothing contained in the Program or this message is to be construed as an express or implied contract of employment for any definite or continuing period of time or for any benefits associated with employment.