



**LUNDS**  
UNIVERSITET

Human Resources

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INSTRUCTIONS

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## **Instructions for the guidelines regarding health promotion**

Lund University encourages and provides opportunities for regular active participation in health promotion activities through health promotion reimbursement and the health promotion hour. The University's aim is for this to lead to increased well-being at work, create a pleasant work environment with a good social sense of community, reduce sick leave, and prevent and reduce occupational injuries.

The present document provides advice, clarifications and instructions for the application of the guidelines regarding health promotion at Lund University.

### **Conditions for health promotion reimbursement**

Exercise and health promotion activities must be of a simple kind, inexpensive and available to all employees in order to be tax exempt, in accordance with the Swedish Income Tax Act, Chapter 11, Section 12, and the legal guidelines of the Swedish Tax Agency. If the employer reimburses an employee for the cost of exercise and health promotion that are not of a simple kind and inexpensive, the reimbursement will be subject to tax. This applies regardless of whether the employer has reimbursed the employee for all or part of the total cost. Lund University complies with the Swedish Tax Agency's rules for approved health promotion activities. Employees may therefore not choose freely which measures or activities for which they want to use their health promotion reimbursement

The reimbursement is personal, that is, it does not apply to team activities and family schemes. Health promotion reimbursements are not paid for equipment or team memberships.

The total cost per year for individual treatments or activities may not exceed the level of reimbursement determined in the vice-chancellor's decision.

Applications for reimbursement are made by each individual employee through SSC Primula. Receipts may not be more than a year old. A condition for receiving reimbursements is that the payment for the gym card or equivalent was made during the period of employment. As a rule, Lund University does not demand repayment of already issued health promotion reimbursement upon termination of employment.

Human Resources follows up on the use of health promotion reimbursement.

## Right to reimbursement

The reimbursement is available to all employees at Lund University.

An employment period of at least six months warrants full health promotion reimbursement. An employment period of less than six months results in health promotion reimbursement in proportion to the number of months of employment. Employment during part of a month will, in this context, be rounded up. An employment period of e.g. 2.5 months thus warrants three-twelfths ( $3/12$ ) of the maximum amount. Eligibility for the minimum level of reimbursement, one-twelfth ( $1/12$ ) of the maximum amount, requires at least 20 days of employment per year.

The employment rate (part-time) does not affect the right to reimbursement.

Employees who are on parental leave or sick leave are entitled to health promotion reimbursement. Employees who are on full-time leave for other reasons do not receive any health promotion reimbursements. The health promotion reimbursement also apply outside Sweden. For example, an employee who is stationed abroad for an extended period of time may receive reimbursement for health promotion activities performed in the location where they are stationed.

Scholarship holders are not entitled to reimbursement.

## Conditions for the health promotion hour

The health promotion hour means that every employee is granted leave to exercise and/or perform another health promotion activity corresponding to 60 minutes per week for full-time employees, without the loss of pay. The health promotion hour may be divided into shorter sessions. The health promotion hour is not to be used to shorten the working day, but enable exercise and/or other health promotion activities during working hours, if permitted by the conditions in the workplace. The use of the health

promotion hour does not generate compensation for additional working hours or overtime.

The health promotion hour may be used at a time when conditions in the workplace allow, and must be approved by the line manager in advance. It can be used at any time during the working day, that is, even in connection with the start or end of the working day. However, it must be used within normal working hours (as per the flexitime agreement) and cannot be saved for a later date.

Teaching staff are not required to report their health promotion hours in the Duties Plan; instead, they are followed up during staff appraisals. The use of the health promotion hour does not generate additional working hours or overtime.

Those who work under a flexitime agreement are to report their use of the health promotion hour in the comments column of the flexitime sheet (e.g. "Health promotion 12:00–13:00"). The flexitime balance shall not increase due to the use of health promotion hours.

For part-time employees, the extent of the health promotion hour is determined in relation to the rate of employment. For example, an employee working 50% of full time is entitled to 30 minutes of health promotion activities per week.

Employees with fixed working hours must reach an agreement with their line manager as to when the health promotion hour may be used.

The health promotion hour is followed up in connection with annual staff appraisals.