



OTSUKA  
TOTAL **REWARDS**

# Fitness Reimbursement Program Policy & FAQ

*Effective January 1, 2026*

## Program Overview

The Otsuka Fitness Reimbursement Program allows eligible employees of Otsuka to receive up to \$500.00 in reimbursement per calendar year for eligible services. You will have up to \$300.00 available upfront and eligible for up to an additional \$200.00 when you complete eligible well-being activities.

The Fitness Reimbursement Program policy is applicable to the Otsuka companies listed in Appendix A.

## Program Eligibility

Otsuka employees who are an active, regular, full-time employee of the Company, or a part-time employee of the Company regularly scheduled to work at least fifteen (15) to thirty (30) or more hours per week are eligible upon hire. Short-Term, Inpat, and Intern employees are excluded from eligibility.

The services eligible for reimbursement under this program are intended for employee expenses only. **Dependent expenses are not eligible for reimbursement.**

Otsuka will make the determination as to the eligibility of a service using its maximum discretion permitted by law.

## Reimbursement Eligibility

Employees hired during the calendar year are eligible for up to the maximum annual reimbursement amount.

Unused funds do not rollover to the following calendar year if an employee does not receive the maximum reimbursement amount of \$500.00 for the calendar year.

Employees must be actively employed on the expense purchase date and reimbursement request submission date to be eligible for reimbursement. Eligible expenses must be purchased during the current calendar year in which you are submitting reimbursement for.

## Requirements for Reimbursement

Visit the [Fitness Reimbursement portal](#) to submit a reimbursement request.

To be eligible for reimbursement, employees must meet the following requirements:

- Provide proof of incurring a fitness related expense such as a receipt.
  - For annual membership or subscription fees and purchase of pre-paid group exercise classes, you may submit the expense in a single request.
    - If you are using a family pricing package or similar membership, you must provide evidence of the individual cost for your portion of the membership.
  - For indoor or outdoor equipment, a receipt including a description of the equipment, date of purchase, and purchase amount.
  - For massage therapy, an invoice should include employee name, provider name, address, phone number, service provided, and amount paid.
  - Otsuka may request additional information to complete the reimbursement request if necessary.
- Meet the criteria outlined in the Eligible Services section.
- Meet the criteria outlined in the Eligible Well-Being Activities to be eligible for up to an additional \$200.00.

## Eligible Services

- Gym Memberships
  - Fitness center, health club, studio, aquatic membership fees, and organized exercise program fees
- Weight Management Programs and Apps
  - The company that offers the weight management program must include any one or a combination of the following: registered dietitians, physicians, or exercise physiologists
  - Examples include Weight Watchers, Nutrition Classes, Noom and My Fitness Pal
- Personal Training
  - The personal trainer must be certified by a nationally recognized organization such as ACE, AFAA, ACSM, NASM, or NSCA
- Group Exercise Classes
  - Exercise classes not included in a fitness center membership and led by certified instructors
  - Examples include yoga, Pilates, dance, boxing, self-defense, strength-training, core conditioning, indoor cycling, boot camp, water aerobics, and martial arts
- Virtual Subscriptions
  - Streaming exercise, group exercise, personal training, yoga, stress management, mindfulness, and meditation.
- Sports League and Registration Fees
  - This may include, but is not limited to, entry fees for organized walks/runs (5k, 10k, half marathons, etc.) and fees to participate in organized sports leagues (e.g., golf – i.e. tee time and green fees, pickleball, softball, basketball, or soccer)
- Nutrition and Dietitian Consultation
  - Eligible services must be provided by a certified nutritionist or by a registered dietitian in the state in which he/she is licensed to practice
  - Consultation may occur in-person or through telenutrition
- Massage Therapy
  - Eligible services must be provided by a licensed massage therapist/provider
  - Gift cards are not eligible for reimbursement
  - Invoice should include employee name, provider name, address, phone number, service provided, and amount paid.
- Indoor and Outdoor Exercise Equipment
  - Exercise equipment purchased for indoor fitness activities that promote cardiovascular and strength training (e.g., stability balls, hand weights (dumbbells, barbells), medicine balls, exercise bands, exercise mats, kettlebells, jump ropes, BOSUs, exercise DVDs, TRX, weight benches, weight plates, treadmills, elliptical, exercise bike)
  - Exercise equipment purchased for outdoor fitness activities that promote cardiovascular and strength training (e.g., bicycle (mountain, road, or electric bike), scooter (including electric scooter), rollerblades, skateboard (including electric skateboard), skates, kayak with oars, trekking poles, skis, tennis or squash racquets, pickleball racquets, golf clubs, safety helmets)
  - Equipment purchased for recovery from fitness activities that promotes pain or stress relief to the body or muscles
  - Wearable fitness trackers that record a person's daily physical activity with other data relating to their fitness or health (e.g., Apple Watch, FitBit, Garmin Vivosmart, Amazfit Band, Samsung Galaxy Fit, etc.).

## Eligible Well-Being Activities

You will have up to \$300.00 available upfront and eligible for up to an additional \$200.00 when you complete a combination of the below well-being activities.

Eligible well-being activities must be completed during the current calendar year in which you are submitting reimbursement for. Proof of the below well-being activities must be either tracked and/or submitted through the [Fitness Reimbursement portal](#).

### \$25 per Activity

*\*The below activities are tracked directly through the well-being challenges on the portal.*

- Completion of a well-being challenge
- Completion of the Group Affiliate Challenge

### \$50 per Activity

*\*The below activities are tracked directly through the portal.*

- Ten Wellbeats classes
- One Wellbeats program
- Track at least 150,000 steps in a month

### \$100 per Activity

*\*The below activities are examples which require redacted supporting documentation to be submitted through the Well-Being Activities challenge on the portal. Annual physical or wellness visits and routine dental cleanings completed with an Anthem or Delta Dental healthcare provider do not require submission on the portal.*

*The redacted supporting documentation – such as an Explanation of Benefits (EOB), signed letter from your treating healthcare provider, or vaccination card – must contain the employee's first name, last name, completion date, and service type.*

- Annual physical or wellness visit
- Health Screening (mammograms, colonoscopies, pap smears, lung cancer, and genetic testing)
- Vaccination and booster (COVID-19, influenza, measles, mumps, rubella, polio)
- Routine dental cleaning
- Routine eye exam
- Health Risk Assessment (HRA)
- Smoking cessation program
- Counseling (diet/weight loss, nutrition, alcohol use)

## Grace Period

The deadline to submit current year expenses for reimbursement is January 31<sup>st</sup> of the following calendar year. For example, the deadline to submit expenses incurred in 2026 is January 31<sup>st</sup>, 2027.

Employees must be actively employed on the expense purchase date and reimbursement request submission date to be eligible for reimbursement.

## Reimbursement Schedule

Reimbursements will be processed on a semi-monthly basis and included in a separate paycheck within one to two pay periods following the date of the approval.

## Taxation

Reimbursement payments are considered taxable fringe benefits by the Internal Revenue Service; therefore, the appropriate payroll taxes will be withheld.

## Exclusions

The following expenses are excluded from reimbursement under this program:

- Towel and locker services
- Country club and golf club membership fees
- Food, vitamins, and supplements
- Clothing and shoes
- Ski lift tickets
- Lessons such as swimming, golf, tennis, skiing, surfing and horseback riding and equipment and apparel for such lessons.
- Fitness equipment purchased on the secondary market (e.g., eBay, yard sales, etc.)
- Recreation and entertainment equipment including, but not limited to, badminton and volleyball sets, balls, bocce and horseshoe sets, cornhole board, and other games of a similar nature, golf equipment (with the exception of golf clubs), ping pong tables and paddles, and video game systems.

## Amendment to Program

This Otsuka Fitness Reimbursement Program is subject to change. Otsuka reserves the right to interpret and administer the provisions of the program as needed. Otsuka has the maximum discretion permitted by law to change, modify, or delete any provision in the program at any time, including elimination of the program in its entirety. Eligible services and service providers, including those that are a part of this program document, are subject to change. Oral statements or representations cannot supplement, change, or modify the provisions in the program.

## Appendix A

### Participating Companies:

- Otsuka America Pharmaceutical, Inc.
- Otsuka Pharmaceutical Development & Commercialization, Inc.
- Otsuka Precision Health, Inc.
- Jnana Therapeutics, Inc.

## FAQ Overview

### What is the Otsuka Fitness Reimbursement Program?

The Otsuka Fitness Reimbursement Program allows eligible employees of Otsuka to receive up to \$500.00 in reimbursement per calendar year for eligible fitness related expenses.

The Fitness Reimbursement Program FAQ is applicable to the Otsuka companies listed in Appendix A.

## Employee Eligibility & Enrollment

### Who is eligible to participate in the Program?

Otsuka employees who are an active, regular, full-time employee of the Company, or a part-time employee of the Company regularly scheduled to work at least fifteen (15) to thirty (30) hours per week are eligible upon hire. Otsuka will make the determination as to the eligibility of an employee or a service using its maximum discretion permitted by law.

### Who is ineligible to participate in the Program?

Short-Term, Inpat, and Intern employees are excluded from eligibility.

### How do I enroll?

Employees can establish an account by selecting the “Login” button on the [Living Well at Otsuka](#) platform. When prompted, please use your Otsuka email address and Otsuka Microsoft login credentials to access your SSO account.

### When can I enroll? Is there a limited window or can my enrollment occur at any time?

You can enroll at any time.

### I'm a new employee – when can I participate?

Eligible employees may begin to participate on their first day of employment. However, it may take up to five business days to be able to access the [Living Well at Otsuka](#) platform.

### If the Espresa Customer Support says I am not appearing in their system, but believe I am eligible for the program, what should I do?

Open and submit a benefits ticket through the [AVA Service Portal](#).

## Reimbursement Eligibility

### Can I submit my fitness purchases from prior years for reimbursement?

No, purchases must be made within the current year.

### What is the maximum reimbursement?

The maximum reimbursement is up to \$500.00 per calendar year, across all programs less appropriate income taxes. You will have up to \$300.00 available upfront and eligible for up to an additional \$200.00 when you complete eligible well-being activities.

**If my fitness expenses during the calendar year are less than \$500.00, can I roll the unused money over into the next calendar year?**

No, unused funds cannot be rolled over into the following calendar year.

**Is my family eligible to participate?**

The services eligible for reimbursement under this program are intended for employee expenses only. Dependent expenses are not eligible for reimbursement.

**Which services are eligible for reimbursement?**

The following categories are eligible for reimbursement with proper proof supplied:

- Gym Memberships
  - Fitness center, health club, studio, aquatic membership fees, and organized exercise program fees
- Weight Management Programs and Apps
  - The company that offers the weight management program must include any one or a combination of the following: registered dietitians, physicians, or exercise physiologists
  - Examples include Weight Watchers, Nutrition Classes, Noom and My Fitness Pal
- Personal Training
  - The personal trainer must be certified by a nationally recognized organization such as ACE, AFAA, ACSM, NASM, or NSCA
- Group Exercise Classes
  - Exercise classes not included in a fitness center membership and led by certified instructors
  - Examples include yoga, Pilates, dance, boxing, self-defense, strength-training, core conditioning, indoor cycling, boot camp, water aerobics, and martial arts
- Virtual Subscriptions
  - Streaming exercise, group exercise, personal training, yoga, stress management, mindfulness and meditation.
- Sports League and Registration Fees
  - This may include, but is not limited to, entry fees for organized walks/runs (5k, 10k, half marathons, etc.) and fees to participate in organized sports leagues (e.g., golf – i.e. tee time and green fees, pickleball, softball, basketball, or soccer)
- Nutrition and Dietitian Consultation
  - Eligible services must be provided by a certified nutritionist or by a registered dietitian in the state in which he/she is licensed to practice
  - Consultation may occur in-person or through telenutrition
- Massage Therapy
  - Eligible services must be provided by a licensed massage therapist/provider
  - Gift cards are not eligible for reimbursement
  - Invoice should include employee name, provider name, address, phone number, service provided, and amount paid.
- Indoor and Outdoor Exercise Equipment
  - Exercise equipment purchased for indoor fitness activities that promotes cardiovascular and strength training (e.g., stability balls, hand weights (dumbbells, barbells), medicine balls, exercise bands, exercise mats, kettlebells, jump ropes, BOSUs, exercise DVDs, TRX, weight benches, weight plates, treadmills, elliptical, exercise bike)
  - Exercise equipment purchased for outdoor fitness activities that promotes cardiovascular and strength training (e.g., bicycle (mountain, road, or e-bike), scooter (including electric scooter), rollerblades, skateboard (including electric skateboard), skates, kayak with oars, trekking poles, skis, tennis or squash racquets, pickleball

racquets, golf clubs, safety helmets)

- Equipment purchased for recovery from fitness activities that promotes pain or stress relief to the body or muscles
- Wearable fitness trackers that record a person's daily physical activity with other data relating to their fitness or health (e.g., Apple Watch, FitBit, Garmin Vivosmart, Amazfit Band, Samsung Galaxy Fit, etc.).

**I'm already a member of a gym. Am I eligible to participate?**

Regardless of whether you have just joined a gym, or you have been a member for years, you are eligible for the Fitness Reimbursement Program as long as you meet the eligibility guidelines set by the policy.

**I've paid for an annual membership in a lump sum prior to my date of hire. Would this expense be eligible for reimbursement under the plan?**

No, employees must be actively employed on the expense purchase date.

**How can I take advantage of the Fitness Reimbursement gym discount program?**

Visit the [Fitness Reimbursement Program](#) to browse exclusive pricing on gyms, studios, specialty fitness centers, fitness apps, and much more.

## Reimbursement Process

**What documentation is needed to process my reimbursement?**

You will be asked to submit a receipt as proof of purchase and meet all of the reimbursement requirements outlined within the policy.

**Where do I submit my information for reimbursement?**

All supporting documentation for your request can be uploaded through the Fitness Reimbursement request form within the [Fitness Reimbursement Program](#).

**What is the deadline to submit my reimbursement request?**

The deadline to submit current year expenses for reimbursement is January 31<sup>st</sup> of the following calendar year. For example, the deadline to submit expenses incurred in 2026 is January 31<sup>st</sup>, 2027. Employees must be actively employed on the reimbursement request submission date to be eligible for the reimbursement.

**What formats are acceptable when submitting the required documentation for reimbursement?**

Supporting documentation can be uploaded in PNG, JPEG, JPG, PDF, DOC, DOCX, XLS, XLSX formats.

**Can I submit more than one request for reimbursement – for example, one for a gym membership and another for exercise equipment?**

Yes, you can submit multiple items up to the eligible reimbursable amount.

**How can I confirm that my reimbursement has been processed?**

You will be able to view your fitness reimbursement requests on the Fitness Reimbursement page under 'All My Requests'. You will also receive an email when your request status has changed.

**I made an error on my fitness reimbursement request – how do I edit the request?**

To edit the fitness reimbursement request, navigate to the Fitness Reimbursement page then click on the request under 'All My Requests'. In the upper right-hand corner, click 'Edit Details' to modify the information then click 'Save' to save your changes.

**How can I obtain a copy of the reimbursement request that I submitted?**

You will receive a confirmation email that your reimbursement request was submitted. If you need a copy of your reimbursement request, navigate to the Fitness Reimbursement page and click on the request.

**Why do I only have \$300 balance available in my portal? How do I receive the additional \$200.00?**

You will have up to \$300.00 available upfront for you to access. In order to receive the remaining \$200, you will need to complete a combination of well-being activities as outlined in the 'Eligible Well-Being Activities' section in the policy.

**Where do I submit my well-being activities supporting documentation?**

Supporting documentation must be submitted through the Well-Being Activities challenge through the [Fitness Reimbursement Program](#).

## Reimbursement Payment

Reimbursements are processed on a semi-monthly basis and can be submitted at any time once the requirements are met. Employees can submit expenses dated for the current year through January 31<sup>st</sup> of the following calendar year. Employees must be actively employed on the expense purchase date and reimbursement request submission date to be eligible for reimbursement.

**How and when will I receive my reimbursement?**

You will receive your reimbursement as a separate paycheck through Otsuka Payroll within one to two pay periods following the date of the approval.

**Why is my reimbursement less than what was approved? Why do income taxes have to be taken out?**

Fitness reimbursement payments are considered taxable fringe benefits by the Internal Revenue Service; therefore, the appropriate payroll taxes will be withheld.

**Is there anything that might cause delays in receiving my reimbursement?**

Providing incorrect or incomplete information or not meeting the requirements outlined in the policy may lead to delays or cause your reimbursement to be declined.

**How long will it take for my Fitness Reimbursement request to be approved?**

It can take up to 2 business days for your request to be reviewed and a determination to be made.

**If I have questions or difficulties with accessing the Fitness Reimbursement platform or submitting a reimbursement, who can I contact for support?**

For assistance, please contact the Espresa Support Team by calling at 844-377-7372, via email at [support@espresa.com](mailto:support@espresa.com), or visit [support.espresa.com](http://support.espresa.com) to chat with a live agent.

## Appendix A

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