

111TH CONGRESS
1ST SESSION

H. R. 2106

To amend the Internal Revenue Code of 1986 to expand workplace health incentives by equalizing the tax consequences of employee athletic facility use.

IN THE HOUSE OF REPRESENTATIVES

APRIL 27, 2009

Mr. KIND (for himself and Mr. WAMP) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to expand workplace health incentives by equalizing the tax consequences of employee athletic facility use.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 SECTION 1. SHORT TITLE.

4 This Act may be cited as the “Workforce Health Im-
5 provement Program Act of 2009”.

6 SEC. 2. EMPLOYER-PROVIDED OFF-PREMISES HEALTH

CLUB SERVICES.

8 (a) TREATMENT AS FRINGE BENEFIT.—Subpara-
9 graph (A) of section 132(j)(4) of the Internal Revenue

1 Code of 1986 (relating to on-premises gyms and other ath-
2 letic facilities) is amended to read as follows:

3 “(A) IN GENERAL.—Gross income shall
4 not include—

5 “(i) the value of any on-premises ath-
6 letic facility provided by an employer to the
7 employer’s employees, and

8 “(ii) so much of the fees, dues, or
9 membership expenses paid by an employer
10 to an athletic or fitness facility described
11 in subparagraph (C) on behalf of the em-
12 ployer’s employees as does not exceed \$900
13 per employer per year.”.

14 (b) ATHLETIC FACILITIES DESCRIBED.—Paragraph
15 (4) of section 132(j) of such Code is amended by adding
16 at the end the following new subparagraph:

17 “(C) CERTAIN ATHLETIC OR FITNESS FA-
18 CILITIES DESCRIBED.—For purposes of sub-
19 paragraph (A)(ii), an athletic or fitness facility
20 described in this subparagraph is a facility—

21 “(i) providing instruction in a pro-
22 gram of physical exercise, offering facilities
23 for the preservation, maintenance, encour-
24 agement, or development of physical fit-

13 (c) EXCLUSION APPLIES TO HIGHLY COMPENSATED
14 EMPLOYEES ONLY IF NO DISCRIMINATION.—Paragraph
15 (1) of section 132(j) of such Code is amended—

16 (1) by striking “Paragraphs (1) and (2) of sub-
17 section (a)” and inserting “Paragraphs (1) and (2)
18 of subsection (a) and paragraph (4) of this sub-
19 section”, and

20 (2) in the heading by striking “EXCLUSIONS
21 UNDER SUBSECTION (A)(1) AND (2)” and inserting
22 “CERTAIN EXCLUSIONS”.

23 (d) EMPLOYER DEDUCTION FOR DUES TO CERTAIN
24 ATHLETIC FACILITIES.—

12 (e) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to taxable years beginning after
14 the date of the enactment of this Act.