



**BRAZOS COUNTY  
HUMAN RESOURCES DEPARTMENT**

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**MEMORANDUM**

**Date:** January 4, 2019  
**To:** All County Employees  
**From:** Brazos County Human Resources  
**Subject:** Wellness Awards Might be Subject to Taxes

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Brazos County gives you access to the Healthy County wellness program as a member of the Texas Association of Counties Health and Employee Benefits Pool (TAC HEBP). By engaging in various Healthy County activities, you can earn wellness incentives and rewards for your participation in these programs.

The value of these incentives and rewards can be considered taxable income to you as the policyholder of your health benefits plan.

Since you receive your health insurance through Brazos County, as your employer we are required to include the value of these incentives and rewards on the health insurance policyholder's W-2 form for tax purposes.

The four Healthy County wellness incentives and rewards listed below can be considered taxable income. Brazos County will determine which items, if any, you should be taxed on based on a list of participants provided by TAC HEBP at the beginning of 2019.

1. **\$50 Amazon e-Gift Card:** Employees who complete at least 3 of the 4 Healthy County step challenges each year receive a \$50 Amazon e-gift card.
2. **\$30 Device Subsidy:** Employees receive a \$30 device subsidy to purchase an activity/step tracker to participate in the Healthy County challenges. Employees can use their subsidy once every three years.
3. **Weight Watchers Reimbursement:** Employees who participate in a Weight Watchers at Work program receive an 80% reimbursement for attending 80% of the meetings. Employees receive a \$125 or \$150 reimbursement depending on the length of the program they enrolled in.
4. **Blue Points:** Blue Points, a program offered through Blue Cross Blue Shield of Texas (BCBSTX), can be redeemed for a range of merchandise, including electronics, cooking gadgets, books, movies, music, and more. Employees earn Blue Points by completing various activities on the BCBSTX Well onTarget portal. The value of the merchandise at the time points are redeemed may be taxable.

For any questions regarding this information, please contact the Human Resources Department.

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