

FEDERAL LAW ENFORCEMENT OFFICERS ASSOCIATION

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April 7, 2016

The Honorable Senator John Cornyn
517 Hart Senate Office Building
Washington, DC 20510

Dear Senator Cornyn:

The Federal Law Enforcement Officers Association (www.fleoa.org) is the nation's largest non-partisan association representing federal law enforcement officers, who daily must maintain their physical and emotional wellbeing to confront the daily threats they face.

A career in law enforcement dictates that physical fitness is an inherent part of the job. Most law enforcement agencies in the federal government have mandatory fitness requirements and to meet those requirements provide workout facilities and time during the work day. Some agencies have workout facilities at their offices, others due to location or budget can't and provide local fitness club memberships.

Unfortunately, the tax code penalizes these officers for those fitness club memberships including Agents and Uniformed Division Officers of the Secret Service assigned to the White House and use the White House Fitness Center. Every year, they are given a W2 and taxed for the agency provided fitness facility. Our members have been puzzled at how the federal government could mandate a requirement then force the employee to pay for that requirement.

Your introduction of the Workforce Health Improvement Program (WHIP) Act (S. 2296) would fix that and eliminate this inequity, allowing for the balanced tax treatment of health club memberships as an employee benefit, 're-affirming employers' right to deduct the cost of providing health club benefits to their workers and exclude the wellness benefit from being considered additional income for employees.

The Federal Law Enforcement Officers Association (FLEOA) supports the WHIP Act (S.2296) and looks forward to its passage

Respectfully,

Nathan Catura

FLEOA President