

# Perquisites

## POLICY

As a Broader Public Sector organization, the Agency will establish and maintain rules on perquisites provided through "public funds" as defined under the *Broader Public Sector Accountability Act, 2010*.

### Definition

The term perquisites, or perks, refers to a privilege that is provided to an individual or to a group of individuals, which provides a personal benefit and is not generally available to others.

### Application

The Perquisites Rules apply to any person in the agency, including:

- appointees,
- board members, and
- employees

Under the Broader Public Sector Perquisites Directive, the rules also apply to any "elected officials" should such positions be created in the Agency in the future.

### Exclusions from Policy

The Broader Public Sector Perquisites Directive and the Agency rules do not apply to:

- provisions of collective agreements
- insured benefits
- items generally available on a non-discriminatory basis for all or most employees
  - e.g. employee assistance programs, pension plans
- health and safety requirements
  - e.g. provision of work boots
- employment accommodations made for human rights and/or accessibility considerations
  - e.g. special workstations, work hours, religious holidays
- expenses covered under the Agency's rules on travel, meals and hospitality, see C3-a-280 - Expenses (established in accordance with the BPS Expenses Directive)

### Rules

1. A perquisite is not allowable if it is not a business-related-requirements. To be allowable, a perquisite must be a business-related requirement for the effective performance of an individual's job.

2. Perquisites are allowable only in limited and exceptional circumstances where it is demonstrated to be a business-related requirement for the effective performance of an individual's job. Documentation to be completed by the Director of Human Resources and Property.
3. Perquisites for employees must be
  - recommended by the Director of Human Resources and Property, and
  - approved by the Executive Director
4. Perquisites for the Executive Director, Board Members and Appointees must be recommended and approved by the Board of Directors.
5. All costs associated with approved Perquisites will be coded and tracked in the accounting system to allow for verification and audit.
6. The Agency will prepare an annual summary of Perquisites that will be made publicly available. The annual summary will not include personal information.
7. The following perquisites may not be provided under any circumstance including an offer of employment letter, an employment contract, or a reimbursement of an expense:
  - club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs
  - seasons tickets to cultural or sporting events
  - clothing allowances not related to health and safety or special job requirements
  - access to private health clinics - medical services outside those provided by the provincial health care system or by the employer's group insured benefit plans
  - professional advisory services for personal matters, such as tax or estate planning

## REFERENCES

- Based on Ontario Broader Public Sector Perquisites Directive (August 2, 2011)

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Date Approved: August 2, 2011

Reconfirmed:

Revised: November 26, 2014

Approved by: Executive Director