

# Policy Manual

## Finance

Section:	<b>3.0 FINANCE ACCOUNTABILITY</b>	Policy Code	FIN 3-14
Title:	<i>Perquisites</i>		

### POLICY STATEMENT

This policy establishes rules on perquisites (or perks) provided to employees, board members and appointees. Under the authority of the *Broader Public Sector Accountability Act*, the Government of Ontario has issued a directive that sets out the provision for perquisites that are allowable and those that are not.

Governing Documents	Reference Section
Legislation	<i>Broader Public Sector Accountability Act, 2010</i>
Regulations	
Standards	
Accreditation Standard	
Directives	
By-laws	

Purpose/Context <i>(for use when policy is not linked to a governing document)</i>

Supporting Documents	Document Link
Forms	
Manuals	
Protocols	

### DEFINITION

**Perquisite:** A perquisite refers to the privilege that is provided to an individual or to a group of individuals that is not generally available to others.

### PURPOSE:

To set out the rules that governs and raises the level of accountability and transparency with respect to the use of perquisites by the Agency.

A perquisite is 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.

The following perquisites are not allowed under any circumstance:

- a) club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs;

- b) season tickets to cultural or sporting events;
- c) clothing allowance not related to health and safety or special job requirements;
- d) access to private health clinics medical services outside those provided by the provincial health care system or by the employer's group insured benefit plan; and
- e) professional advisory services for personal matters, such as tax or estate planning.

These perquisites cannot be provided by any means, including an offer of employment, as a promise of a benefit, an employment contract, or reimbursement of expense.

Summary information about allowable perquisites will be made publicly available.

## **PROCEDURES**

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Where in limited and exceptional circumstances it can be demonstrated to be a business related requirement for the effective performance of an individual's job, a perquisite may be allowed.

In such cases, the circumstances will be documented demonstrating the requirements noted. The documentation will be sent to the Executive Director who will have the authority to approve. In the case of the Executive Director, the authority to approve resides with the Board of Governors.

If approved, the copies of the documentation will be sent to the Finance Department for payment purposes and Human Resources for disclosure purposes. Summary information about allowable perquisites will be made publicly available.

This policy does not apply to:

- a) insured benefits specified in the Collective Agreement, Management Agreement, or the Executive Director's Employment Contract;
- b) items generally available on a non-discriminatory basis, e.g. EAP or pension plan;
- c) Health and Safety requirements;
- d) employment accommodations made for human rights or accessibility considerations, e.g. special work stations, hours of work;
- e) expenses covered by other policies, e.g. hospitality, travel expenses; and,
- f) business-related expenses.

## **Attestation of Compliance**

This policy is reviewed on a periodic basis to ensure that there is appropriate governance and that everyone who has authority for approvals understands the Agency's policy regarding perks.

Summary information about perks are made publicly available annually.

## **Summary of Perquisites**

NEOFACS employees are offered a stipend of \$6 without receipts when they are required to work away from their home base office overnight to cover minor incidental costs.

Any personal use of Agency owned or leased vehicles by the Executive Director is deemed a taxable benefit and is reported as such to the Canada Revenue Agency annually.

## DOCUMENT APPROVALS

POLICY	
Approval Date:	November 29, 2016
Implementation Date:	November 29, 2016
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## REVIEW AND/OR REVISION HISTORY

POLICY OR PROCEDURE	DATE	REASON/RATIONALE	DESCRIPTION OF CHANGE
Procedure	January 7, 2019	Updated Term	<i>Board of Directors</i> changed to <i>Board of Governors</i> in Procedures section
Policy and Procedures	August 24, 2023	Standard Review	No changes required

## ARCHIVAL INFORMATION

Date:	
Reason/Rationale:	