

POLICY AND PROCEDURE	
Policy/Procedure	Perquisites Benefits
Original Creation Date	10/20/2011
Policy Approved by	Deborah Paus (Chief Human Resources and Organizational Effectiveness Officer)
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Policy Review	05/06/2018
Policy Owner	Christine Robertson (Human Resources Manager)
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Policy Statement

The Perquisites policy has been prepared to establish the rules and guidelines for perquisites practices at Pathways to Independence. The policy is in response to the Broader Public Sector (BPS) Perquisites Directive, and applies to perquisites (provided or reimbursed) through public funds to Pathways staff, volunteers and board members.

This policy is based on three key principles:

- Accountability – Pathways is accountable for its use of public funds. All expenditures support business objectives
- Transparency – Pathways is transparent to all stakeholders. The rules for perquisites are clear and easily understood
- Value for Money – Taxpayer dollars are used prudently and responsibly

Definitions

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

It does not apply to:

- Provisions in collective agreements;
- Insured benefits;
- Items available on a non-discriminatory basis for most employees (e.g. EAP);
- Health and safety requirements;
- Accommodations made for human rights/or accessibility considerations; and
- Expenses covered under Pathways rules on travel, meals and hospitality.

Policy

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

In addition, under no circumstances, are the following perquisites permitted:

- 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

These privileges cannot be provided by any means, including:

- An offer of employment letter, as a promise of a benefit;
- An employment contract, or;
- A reimbursement of an expense.

Procedure

In exceptional limited circumstances, a perquisite may be granted to an individual where it's demonstrated to be a business-related requirement for the effective performance on an individual's job.

1. A request for a perquisite to be granted to an individual must be submitted by the employee's manager to the Director. The request must include:
 - A description of the perquisite
 - The rationale for the perquisite
 - The cost of the perquisite
 - Justification for the perquisite – i.e. how the perquisite is business-related and necessary for the effective performance of the individual's job
 - Frequency of the perquisite (e.g. one time, monthly, annually)
2. Requests will be reviewed by the Director and submitted to the Chief Executive Officer or designate for approval:
 - Perquisites for Pathways Chief Executive Officer must be approved by the Board of Directors
3. If approved, the request will be forwarded to Finance for processing.
4. Human Resources will keep records of the approved perquisites in the employee's personnel file.

Appendices:

Appendix A: Broader Public Sector Perquisites Directive