

## **Purpose, Application, and Scope**

The purpose of this policy is to set out the Authority's rules regarding perquisites.

A perquisite, or perk, refers to a privilege that is provided to an individual or to a group of individuals who are employed by or are Board or Committee Members of the Authority, provides a personal benefit, and is generally not available to others.

The rules apply to everyone in the organization: Board Members, Committee Members, Officers, and employees.

Where an agreement addresses the subject matter of this policy, this policy prevails over the relevant terms of the agreement if there is any conflict or inconsistency between them.

## **Requirements**

- a) 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 role.
- b) The following perquisites are not allowed under any circumstance:
  - (i) club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs, or social clubs;
  - (ii) season or occasional tickets to cultural or sporting events;
  - (iii) clothing allowances not related to health and safety or special job requirements;
  - (iv) access to private health clinics and medical services outside those provided by the provincial health care system or by the Authority's group insured benefit plans;
  - (v) professional advisory services for personal matters, such as tax or estate planning.

These privileges cannot be provided by any means, including:

- (i) an offer of employment letter, as a promise of a benefit;
  - (ii) an employment contract; or
  - (iii) a reimbursement of an expense.
- c) Subject to section b) above, the following items are not considered perquisites for the purposes of this policy:
    - (i) insured benefits;
    - (ii) items generally available on a non-discriminatory basis for all or most employees or Board and Committee Members (e.g., an employee assistance program, pension plans);
    - (iii) health and safety requirements;

- (iv) employment accommodations made for human rights and/or accessibility considerations (e.g., special workstations);
- (v) expenses covered under the Authority’s Travel, Meal, and Hospitality Expense Policy.

**Accountability and Authorization**

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 and meets the above requirements.

The procedures for requesting an allowable perquisite are the same as those for requesting reimbursement of a business expense, as set out in the Authority’s Travel, Meal, and Hospitality Expense Policy, except that the approval authority is the authority set out below. A record must be kept by the Finance Manager of all approved perquisites.

**Authority for Approvals**

Perquisite Recipient	Approval Authority
Employees other than the CEO	CEO
CEO and non-employee Officers, Committee members, and Board members (other than the Board Chair)	Board Chair
Board Chair	Board Vice Chair