

## **Purpose, Application and Scope**

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

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**

1. The term 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 Members of the Authority; provides a personal benefit; and is generally not available to others.
2. A perquisite is only allowable if it is a business-related requirement necessary for the effective performance of an individual's role.
3. 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 or occasional tickets to cultural or sporting events;
  - (c) clothing allowances not related to health and safety or special job requirements;
  - (d) 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;
  - (e) professional advisory services for personal matters, such as tax or estate planning.
4. The privileges identified in section 3 above cannot be provided by any means, including:
  - (a) an offer of employment letter, as a promise of a benefit;
  - (b) an employment contract; or
  - (c) a reimbursement of an expense.
5. Subject to section 3 above, the following items are not considered perquisites for the purposes of this policy:
  - (a) insured benefits;

- (b) items generally available on a non-discriminatory basis for all or most employees or Board members;
- (c) health and safety requirements;
- (d) employment accommodations made for human rights and/or accessibility considerations;
- (e) expenses covered under the Authority's expenses 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 Business Expense Policy, except that the approval authority is the authority set out below.

A record must be kept of all approved perquisites by the Director of Finance and Administration.

**Authorization Responsibilities**

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