



Category	Administration
Subcategory	Finance
Effective Date	11/30/2017
Last Reviewed Date	11/30/2023
Next Review Date	11/06/2025
Policy Sponsor	Director, Finance & Administration

Policy

In accordance with the Broader Public Sector (BPS) Accountability Act 2010, the Society has established rules related to perquisites. A perquisite, or perk, 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.

This policy applies to

Staff Students Foster parents Volunteers

As per the Attestation of Compliance with the Broader Public Sector Accountability Act and Associated Directives, this policy has been approved by the Board of Directors. The most recent date of approval was November 30, 2023.

Definitions, if applicable

Term	Definition
Perquisite or Perk	A privilege that is provided to an individual or to a group of individuals, provides a personal benefit, is not generally available to others, and is not a business-related requirement.

Related Procedure

The following perquisites are **not allowed** under any circumstances, including in 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

The following are examples of items that are not considered perquisites and therefore not subject to this policy:

- provisions of the collective agreements
- insured benefits
- items available on a non-discriminatory basis for all or most employees (e.g., employee assistance program or pension plans)
- health and safety requirements (e.g., provision of work boots)
- employment accommodations made for human rights or accessibility considerations (e.g., special workstations, hours of work, religious holidays)
- expenses covered by other policies (e.g., hospitality, travel expenses)

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.

Any perquisites must be approved by:

- the Executive Director (for all staff and Board members)
- the Board (for the Executive Director)

The signed approval documentation will be maintained by the Director of Finance and will be subject to normal record keeping practices. Documentation must indicate the business-related requirement for the perquisite.

Summary information about allowable perquisites received by staff or board members of the Society will be made publicly available on an annual basis. No personal information will be provided.

Related Resources

- [Ontario Public-Sector Perquisites Directive](#), updated February 17, 2022