

# Perquisites Policy

**Category:** Human Resources

**Approval:** PVP

**Responsibility:** Associate Vice-President, Human Resources

**Date:** May 2012

## Definitions:

Perquisite or perk: refers to a privilege that is provided by the University to an individual or to a group of individuals that provides a personal benefit that is not generally available to others.

Permitted Perquisite: A permitted perquisite means a perquisite that is related to the business requirements of the University and is required for the effective performance of the recipient's job.

Non-allowed Perquisite: A disallowed perquisite means a perquisite that is not related to the business requirements of the University or that is not required for the effective performance of a recipient's job.

## Purpose/Reason for Policy:

The purpose of this Policy is to establish the University's rules on granting perquisites in compliance with the Broader Public Sector Perquisites Directive (the "Perks Directive") issued August 2, 2011 pursuant to Part IV.1 (Perquisites) of the Broader Public Sector Accountability Act, 2010 (the "Act").

## Scope of this Policy:

This Policy applies to University employees, University Board members, and appointees.

This Policy does not apply to collective agreements, insured benefits, pension plans, employee assistance programs, health and safety requirements, employment accommodations made for human rights and/or accessibility considerations, eligible professional development funded expenses or to expenses covered under the University's Policy on Travel, Meal and Hospitality expenses.

## Policy Statement:

### **Non- Allowable Perks:**

Perks that are not related to business requirements are not allowed. The following perks are not allowed in any circumstances and cannot be provided even as a special consideration:

- A. Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs;
- B. Seasons 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- medical services outside those provided by the provincial healthcare system or by the employer's group insured benefit plans;
- E. Professional advisory services for personal matters, such as tax or estate planning.

The perks listed above 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.

**Allowable Perks:**

A perk is allowable only in limited and exceptional circumstances where it is demonstrated to be a business-related requirement and for the effective performance of an individual's job or duties.

**RESPONSIBILITIES**

**Approval of Allowable Perks:**

The approval of an allowable perk shall be made in conformity with the Act, the Perks Directive and this policy.

The President or his/her designate shall determine whether a perk in respect of an employee, other than the President him or herself, is allowable and shall have the authority to approve it.

The Chair of the Board shall determine whether a perk in respect of the President, a Board member or the Chancellor is allowable and shall have the authority to approve it.

Approvals of an allowable perk must be made in writing and must set out the nature and circumstances of the perk and must contain sufficient information and/or be supported by documentation to demonstrate that:

- A. The requested perk does not fall into the category of non-allowable perks; and
- B. It is a business related requirement for the performance of the individual's job or duties.

**Record Keeping**

The Department of Human Resources will maintain records and supporting documentation relating to perquisites for verification, audit, and compliance reporting purposes. A report detailing Perquisites provided by the University will be prepared on an annual basis and will be provided to the Executive Committee of the Board of Governors.

**Disclosure of Perks**

The University will make publicly available summary information, excluding any personal information, on perks provided to University employees, Board members and appointees. Such publicly available information shall be published annually by the Office of the President.

**Contact Officer:**

Associate Vice-President Human Resources

**Date for Next Review:**

May 2019

**Related Policies, Procedures & Guidelines**

- a) N/A

**Policies Superseded by This Policy:**

- a) N/A