

CORPORATE POLICY

CREATED: Jul 27 2016
REVISED:

CATEGORY: Human Resources - Benefits
TOPIC: Perquisites
APPROVED BY: President & Chief Executive Officer

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 benefits plans; or
- 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.

The perquisites policy and a summary of allowed perquisites will be made publicly available on ErinoakKids website on an annual basis, in conjunction with the release of ErinoakKids Financial Statements.

PURPOSE:

The Perquisites policy has been prepared in order to establish the rules and guidelines for perquisites practices at ErinoakKids Centre for Treatment and Development. The policy is in response to the Broader Public Sector (BPS) Perquisites Directive, and applies to perquisites (provided or reimbursed) through public funds to ErinoakKids staff, volunteers, students and board directors.

Principles:

This policy is based on three key principles:

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

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Definition:

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:

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

PROCEDURE:

In exceptional limited circumstances, a perquisite may be granted to an individual where it is 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 Human Resources.

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; and
 - Frequency of the perquisite (e.g. on time, monthly, annually).
2. Requests will be documented, reviewed by Human Resources and submitted as below for approval:
 - Any perquisites for ErinoakKids President and CEO must be approved by ErinoakKids Board of Directors.
 - Any perquisites for members of the Senior Leadership Team must be approved by ErinoakKids President and CEO.
 - Perquisites for all other employees must be reviewed by the Senior Leadership Team and approved by the relevant Vice-President and the President and CEO.
 3. Once approved, Human Resources will notify Finance of the approved perquisite for processing.
 4. Human Resources will keep records of the approved perquisites in the employee's file and the HR information system.