



Section:	Governance	Review Period:	2019-01-14
Policy Title:	Governance Policy Manual - Section 8 - Perquisites	Approval Date:	2016-07-13
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Page:	1 of 1	Approved By:	CFO

PURPOSE	The purpose of this policy is to establish the rules associated with the provision of perquisites under the Management Board of Cabinet Broader Public Service Directive.
APPLICATION	<p>This policy applies to all appointees, board members, employees and volunteers of the Children's Treatment Network of Simcoe York.</p> <p>The term perquisites, or perks, refer 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.</p>
POLICY	<p>A perquisite is <u>not</u> allowable if it is <u>not</u> a business-related requirement. To be allowable, a perquisite must be a business-related requirement for the effective performance of an individual's job.</p> <p>The following perquisites are not allowed under any circumstance:</p> <ul style="list-style-type: none"> • 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 <p>These privileges cannot be provided by any means, including:</p> <ul style="list-style-type: none"> • an offer of employment letter, as a promise of a benefit • an employment contract • a reimbursement of an expense <p>A perquisite can only be made available and only on a limited basis if it can be demonstrated to be a business-related requirement for the effective performance of an individual's job.</p>
PROCEDURES	The development of a perquisite requires the review of the Audit & Finance Committee to ensure compliance with this policy and approval by the Board.
REFERENCES	Broader Public Sector Services Directive – August 2011