

**Policy & Procedure Manual**

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**PERQUISITES – FD-IV-8**

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**POLICY**

A perquisite (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.

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 benefit plans
- 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.

A summary of allowed perquisites will be made publicly available in the agency's annual report and personal information will not be provided therein.

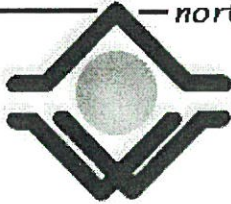
**DEFINITION**

A perquisite (perk) 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.

This policy applies to volunteers and employees.

This does not apply to the following:

- provisions of collective agreements
- non union provisions approved by the Board of Directors
- insured benefits



Personal Support Services

**POLICY:** FD-IV-8  
**DEPARTMENT:** Finance  
**CATEGORY:** Accounts Payable  
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- items generally available on a non-discriminatory basis for all or most employees (e.g. an employee assistance program, pension plans)
- health and safety requirements (e.g. provision of work boots)
- employment accommodations made for human rights and/or accessibility
- considerations (e.g. special workstations, work hours, religious holidays)

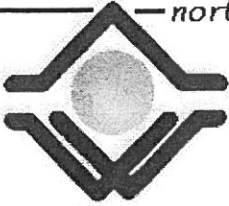
## **PURPOSE**

To establish the rules and guidelines for perquisites to be in compliance with the Broader Public Sector (BPS) Perquisites Directive, which applies to OPTIONS northwest under the Broader Public Sector Accountability Act, 2010.

## **PROCEDURE:**

In exceptional limited circumstances, a perquisite may be granted to an individual where it's demonstrated to be a business-related requirement for the effective performance on an individual's job.

1. a) A request for a perquisite to be granted to an employee must be submitted by the applicable Director to the Director-Human Resources.  
b) A request for a perquisite from the Executive Director must be submitted directly to the Board of Directors.
2. 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
  - Frequency of the perquisite i.e. on time, monthly, annually
3. a) Requests for all employees (excluding the Executive Director), will be reviewed by Human Resources and submitted to the Executive Director for approval.  
b) Perquisites for the Executive Director must be approved by the Board of Directors and written confirmation of such provided to the Director Human Resources.
4. Once approved, Human Resources will notify Finance of approved perquisite for processing.



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5. Human Resources will keep records of approved perquisites in the employee's personnel file and the HR information system.

**RECOMMENDED BY:** Director, Finance and Administration

**APPENDICES:** 0

**OPERATIONAL ACCOUNTABILITY:** Administration, Finance, Human Resources, Client Services Administration, Client Services

**ORIGINAL POLICY DATE:**

**AUTHORIZED BY:** Executive Director

**SIGNATURE:**

A handwritten signature in black ink, appearing to read "C. J. [unclear]", is written over a horizontal line. The signature is cursive and somewhat stylized.

