

**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
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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 on the agency's website annually 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

- 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)
- expenses covered under the agency's policy on travel, meals and hospitality

## **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) 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.  
b)
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. Once approved, Human Resources will notify Finance of approved perquisite for processing and maintain documentation in the personnel file and HRIS system.

**POLICY:** FD-IV-8  
**DEPARTMENT:** Finance  
**CATEGORY:** Accounts Payable  
**EFFECTIVE DATE:** July 2019  
**SUPERSEDES VERSION DATED:** December 2011  
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**RECOMMENDED BY:** Director, Finance and Administration

**APPENDICES:** 0

**OPERATIONAL ACCOUNTABILITY:** Administration, Finance, Human Resources,  
Community Services Administration, Community Services (all)

**ORIGINAL POLICY DATE:**

**AUTHORIZED BY:** Executive Director

**SIGNATURE:** \_\_\_\_\_

A handwritten signature in blue ink, written over a horizontal line. The signature is stylized and appears to be a first name followed by a last name.