

Perquisites Policy

1. Purpose

The Lutheran Community Care Centre is committed to be in compliance with the *Broader Public Sector Accountability Act, 2010* (Part IV.1: Perquisites) and the Perquisites Directive issued by the Management Board of Cabinet of the Ontario government. The Act and directive sets out provisions for perquisites or perks that are allowable and those that are not.

2. Definition

A perquisite 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.

3. Scope

- a) This policy covers all employees, board members, volunteers and appointees of the organization.
- b) This policy does **not** apply to the following:
 - i. provisions of collective agreements
 - ii. insured benefits
 - iii. items generally available on a non-discriminatory basis for all or most employees, board members, volunteers and appointees (e.g. an employee assistance program, pension plans, meals or refreshments during meetings, recognition gifts of nominal amounts)
 - iv. health and safety requirements
 - v. employment accommodations made for human rights and/or accessibility considerations (e.g. special workstations, work hours, religious holidays)
 - vi. expenses covered under the organization's rules on travel, meals and hospitality

4. Rules

- a) The Lutheran Community Care Centre does not allow perquisites that are not related to business requirements.
- b) The following perquisites are not allowed under any circumstance:
 - i. club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs
 - ii. seasons tickets to cultural or sporting events
 - iii. clothing allowances not related to health and safety or special job requirements
 - iv. 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

- v. professional advisory services for personal matters, such as tax or estate planning
- c) The privileges cited in (b) cannot be provided by any means, including:
 - i. an offer of employment letter, as a promise of a benefit,
 - ii. an employment contract, or
 - iii. a reimbursement of an expense.
- d) Perquisites are allowable only in limited and exceptional circumstances where it is demonstrated to be a business-related requirement for the effective performance of an individual's job.
- e) The Executive Director shall approve all perquisites provided to employees and volunteers of the organization and shall cause to be maintained a record of all approvals.
- f) The Board of Directors shall approve all perquisites provided to the Executive Director, board members and appointees and shall cause to be maintained a record of all approvals.
- g) On an annual basis the Board of Directors shall receive a report on all perquisites approved and the organization will make available to the public an annual summary of this report with personal information removed.