

Purpose:

The purpose of this administrative procedure is to set out the provisions for perquisites that are allowable and those that are not.

Description:

This administrative procedure was adapted from the Broader Public Sector (BPS) Perquisites Directive and is effective August 2, 2011. These procedures raise the level of accountability and transparency within the Board.

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.

1.0 Application

1.1 The rules apply to any person within the Board, including the following:

- Employees;
- Board Members; and
- Elected officials

1.2 This administrative procedure does not apply to the following:

- Provisions of collective agreements
- 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
- Employment accommodations made for human rights and/or accessibility considerations (e.g. special workstations, work hours, religious holidays)
- Expenses covered under the Board's Travel & Expense Reimbursement Administrative Procedure C3:1.

1.3 Where a funding agreement between the Board and a ministry or agency of the Government of Ontario addresses the subject matter of this administrative procedure, this administrative procedure prevails over the relevant terms of the agreement if there is any conflict or inconsistency between them.

1.4 This directive does not prevail over a collective agreement between the Board and a bargaining agent representing employees of the organization.

2.0 Rules relating to perquisites

2.1 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.

2.2 The following perquisites are not allowed under any circumstance:

- 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.

2.3 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.

2.4 An allowable perquisite must be approved by the Director or Associate Director of Education prior to payment or reimbursement.