



<b>POLICY:</b>	<b>SECTION 8 – PERQUISITES POLICY</b>		
<b>POLICY SECTION:</b>	<b>GOVERNANCE/FINANCE</b>	<b>DATE APPROVED:</b>	<b>OCTOBER 13, 2011</b>
<b>APPROVER:</b>	<b>Board of Directors</b>	<b>DATE REVIEWED/REVISED:</b>	<b>September 24, 2020</b>

<b>PURPOSE</b>	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.
<b>APPLICATION</b>	This policy applies to all appointees, board members, employees and volunteers of the Children's Treatment Network of Simcoe York.  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.
<b>POLICY</b>	<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"> <li>• club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs</li> <li>• seasons tickets to cultural or sporting events</li> <li>• clothing allowances not related to health and safety or special job requirements</li> <li>• 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</li> <li>• professional advisory services for personal matters, such as tax or estate planning</li> </ul> <p>These privileges cannot be provided by any means, including:</p> <ul style="list-style-type: none"> <li>• an offer of employment letter, as a promise of a benefit</li> <li>• an employment contract</li> <li>• a reimbursement of an expense</li> </ul> <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>



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<b>PROCEDURES</b>	The development of a perquisite requires the review of the Audit & Finance Committee to ensure compliance with this policy and approval by the Board.
<b>References</b>	Broader Public Sector Services Directive – August 2011