



PERQUISITES POLICY

Category: Finances

Owner: Finance Department

Initial Board Approval: October 2013

Reviewed and Revised: September 2018

Revision Cycle: 5 years

Next Revision Date: September 2023

PURPOSE:

- Compliance to the Ontario *Broader Public Sector (BPS) Perquisite Directive*

SCOPE:

Includes: All Reena employees, Board Members, consultants, contracted service providers making a claim (hereby referred to as staff)

Excludes: Contracted service provider, volunteers and students

POLICY STANDARDS:

Perquisite (perk) refers to a privilege that is provided as a personal benefit to a person or group of persons and is not generally available to others.

Reena will allow perquisites that are business-related requirement for the effective performance of an employee, board member or consultant/contractor engaged by Reena. Any decisions about perquisites must be made with due consideration for accountability and transparency of spending money received from other sources. Good record keeping practices must be maintained for verification and audit purposes.

Under no circumstances are the following perks allowed to be paid for by Reena:

- Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs
- Season 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 provided outside of the provincial health care service or as provided by Reena's group insured benefit plan
- Professional advisory services for personal matters such as estate or tax planning

Items That Are Not Considered Perquisites

As per the BPS Perquisites Directive, the following are not considered a perk:

- Provisions of collective agreements
- Insured benefits
- Items generally available to all of Reena employees such as Employee Assistance Program, RRSP Plans
- Health and safety requirements – such as the provision of work boots
- Employment accommodations made for human rights and /or accessibility
- Expenses under Reena’s Expense Policy on travel, meals and hospitality

ROLES AND RESPONSIBILITIES:

President and Chief Executive Officer, Chief Financial Officer and Chief Operations Officer

- Authorize and approves allowable perquisites

Finance Department

- Provide a summary information of any allowable perquisites to the public on an annual basis

RELATED POLICIES/PROCEDURES:

- Expense Policy on Travel, Meals and Hospitality

POLICY REVISION HISTORY:

Date:	Modifications:	Approved by:
Sept 2018	Change in Content	CQI and Board