

POLICY: Perquisites	NEW <input checked="" type="checkbox"/> REVISED <input type="checkbox"/>	POLICY NUMBER: HR - 28
APPROVED: BOARD OF DIRECTORS: <input checked="" type="checkbox"/> EXECUTIVE DIRECTOR: <input type="checkbox"/>	DATE OF ISSUE: June 2012 REVISED: October 12 2018	Effective Date of latest revision: October 12, 2018
Next review date	October 2022	

PERQUISITE (PERKS) POLICY (2018)

1. Purpose

To comply with Broader Public Sector Accountability Act 2010.
To provide clarity on what perquisites are and the system and procedures that will be used in their administration.

2. Scope:

This policy applies to all YSB employees and Board Members.

3. Definitions:

Perquisite: the term refers to a privilege that is provided to an individual or to a group of individuals, provides personal benefit, and is not generally available to others.

Perquisites do not include:

- Provisions under our collective agreement
- Insured benefits
- Items available on a non-discriminatory basis for all or most employees (ie EAP, Pension Plans)
- Health and safety requirements
- Employment accommodations made for human rights or accessibility considerations
- Expenses covered under YSB's travel expense & reimbursement policies

4. Policy

4.1 YSB incorporates three key principles with respect to perquisites:

- a) Accountability – YSB is publicly funded all expenses will support business objectives.

- b) Transparency- YSB is transparent to all stakeholders and therefore the rules for perquisites are clear and easily understood.
- c) Value for money – YSB will ensure that taxpayer dollars are used prudently and responsibly.

4.2 Perquisites that are not related to business requirements are not allowed

4.3 Perquisites 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.

4.4 Perquisites are allowable in limited and exceptional circumstances where it is demonstrated to be a business-related requirement for the effective performance on an individual's job and is not disallowed per 4.2 of this policy.

4.5 The following perquisites are not allowed under any circumstance:

- Club memberships for personal recreation or socializing purposes (e.g. fitness, golf or social clubs)
- Season tickets
- Clothing allowances not related to health and safety
- Access to private clinics (except those medical services outside those provided by the provincial health care system or by YSB's group benefits plan)
- Professional advisory services for personal matters such as tax or estate planning

5. Responsibility

Executive Director

The Executive Director has overall responsibility to ensure that YSB meets the standards set out by the Broader Public Sector Act. Ensure that the policy is reviewed and revised in accordance with Bureau practices or as required to address changes in legislation

Human Resources

Ensure any approved perquisite is documented in employee file. Maintain record system for reporting purposes

6. References

Broader Public Services Act 2010
BPS Perquisites Directives 2011
YSB Mileage/ Expense Claims Policy
YSB Credit Card Policy

Approved by the Board of Directors
June 6, 2012

Revised by the Board June 25, 2014

Revised by the Board October 12, 2018

Donna Serafini , Chair of the Board

Procedural Appendix July 2018

1. Any request for a business-related perquisite must be made in writing to the Executive Director. Perquisites for staff must be approved by the Executive Director. Perquisites for the Executive Director must be approved by the Chair of the YSB Board.
2. No perquisites shall be taken or paid for in advance of the written approval of the Executive Director or in the case of the Executive Director by the Chair of the Board.
3. Any perquisites that are approved must be documented in the employee file and a record maintained for reporting purposes.
4. An annual summary of perquisites will be prepared for the Central Services and Audit Committee of the board in March of each year. This summary shall not include personal information