

## ***POLICY ON BROADER PUBLIC SECTOR PERQUISITES DIRECTIVE***

### **Policy Statement**

Community Living Cambridge (CLC) commits to being accountable for the public funds it receives. This policy sets out provisions and rules for perquisites (also referred to as perks) that are allowable and those that are not while meeting the requirements of the Broader Public Sector Perquisites Directive issued under the Broader Public Sector Accountability Act, 2010.

### **Definition**

A perquisite (perk) refers to a privilege that is provided to an individual or to a group of individuals which bestows a personal benefit and is not generally available to others.

In an employment context, these are offerings from the employer, over and above the salary and benefits package. Benefits are “needs to haves”, whereas perks are “nice to haves”, such as gym/golf club memberships, company sponsored accommodation, etc.

### **Application and Scope**

This policy applies to all employees of Community Living Cambridge (CLC) and the Board of Directors.

The rules set out under the Broader Public Sector Perquisites Directive **do not** apply to the following:

- provisions of collective agreements,
- insured benefits,
- items generally available on a non-discriminatory basis for all or most employees such as employee assistance program, pension plan
- health and safety requirements,
- employment accommodations made for human rights and/or accessibility considerations,
- or expenses covered under the policy and procedures on travel, meals, and hospitality.

A perk is not allowable if it is not a business-related requirement. To be allowable, a perk must be a business-related requirement for the effective performance of an individual’s job.

The following perks are not allowed under any circumstances:

- Club memberships for personal recreation or socializing purposes, including but not limited to 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
- Professional advisory services for personal matters, such as tax or estate planning

This policy will be reviewed on a periodic basis to ensure that there is appropriate governance and that everyone who has authority for approval understands the organization’s policy regarding perks.

Good record-keeping practices will be maintained for verification and audit purposes.