

***POLICY TITLE: PERQUISITES***

***POLICY:*** The Perquisites Policy ensures that New Path Youth & Family Services (the Agency) is in compliance with the Broader Public Service (BPS) Accountability Act. Specifically, this policy will apply to Agency Board Members, Employees and Volunteers, providing direction on the management of perquisites.

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***PROCEDURES:***

**GUIDELINES**

**Definition:**

A perquisite (or perk) refers to a privilege that is provided to an individual or to a group of individuals as a result of their employment or volunteer status with the Agency and is not generally available to others.

The following are items not considered perquisites:

- Provision of collective agreements
- Items generally available on a non-discriminatory basis for all or most employees (e.g. Employee Assistance Programs or pension plans)
- Employment accommodations made for human rights and/or accessibility considerations (e.g. special workstations, work hours, religious holidays)
- Expenses covered under an organization's rules on travel, meals and hospitality (established in accordance with the BPS)

**Perquisites which are not permitted**

The following perquisites are not permitted 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 clinics (e.g. medical services outside those provided by the provincial health care system, or by the employer's group insured benefits plans)
- Professional advisory services for personal matters, such as tax or estate planning

**Authority for Approval**

Perquisites are allowable only in limited and exceptional circumstances where it is demonstrated to be a business related requirement for the executive performance of an individual's job. Approvals for these types of perquisites must be obtained by the Chief Executive Officer, or the Agency Board of Directors where the perquisites apply to the Chief Executive Officer.

**Record Keeping**

Records of costs and approvals for perquisites will follow the New Path Purchase Requisitions Policy (Finance Policy 3-3).

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**Reporting Allowable Perquisites Publicly**

Should an allowable perquisite exist, a summary identifying the type of perquisite and value will be disclosed in conjunction with the public sector salary disclosure on an annual basis.

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***Approved By:***



***Date:***

August 23, 2016

***Date Reviewed:***

October 28, 2025