

POLICY TITLE: PERQUISITES

POLICY: New Path follows the Broader Public Sector (BPS) Perquisites Directive, providing provisions for perquisites that are allowable and those that are not with the use of public funds or otherwise. The directive is based on the following principles:

Accountability – New Path is accountable for the use of public funds, ensuring all expenses support the objectives of New Path.

Transparency –New Path is transparent to all stakeholders. The rules related to expense reimbursement are clear and easy to understand.

Value for Money – New Path will ensure taxpayers dollars are used prudently and responsibly.

This policy applies to those engaging in business on behalf of New Path, including employees board members and youth/family members.

This policy does not prevail over the collective agreement made between New Path and OPSEU.

Definition:

A perquisite (or perk) refers to:

- a privilege that provides a personal benefit
- is provided to an individual or to a group of individuals as a result of their employment or volunteer status with New Path
- is not generally available to others

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

The following are items **not considered** perquisites:

- Provision of collective agreements
- Insured benefits
- Items generally available on a non-discriminatory basis for all or most employees (e.g. Employee Assistance Programs or pension plans)
- Health and safety requirements
- 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)

POLICY TITLE: PERQUISITES

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

These privileges cannot be provided by any means, including:

- An offer of employment letter, as a promise of a benefit
- An employment contract
- A reimbursement of an expense

PROCEDURES:

1. Any perquisites will only be allowable in limited and exceptional circumstances where it is demonstrated to be a business related requirement for the effective performance of an individual's job.
2. Prior to a perquisite being approved, a written rationale must be provided to the employees manager including:
 - a. What the perquisite is
 - b. Why it is required for effective job performance
 - c. All alternatives considered
 - d. Timeframe
 - e. Value
3. If the request is supported by the manager, it will be forwarded to the Chief Executive Officer for approval. Where the perquisite applies to the CEO, approval will be obtained from the Board of Directors.
4. The CEO will advise the finance department of any approved perquisites. The finance department will be responsible for maintaining records of perquisites.
5. Annually, within 6 months of the end of each fiscal year, the Manager of Finance will prepare an attestation, approved by the CEO, summarizing any perquisites provided in the fiscal, including the type of perquisite and value. Personal information will not be provided. The attestation will be posted on New Path's website.

Approved By:



Date:

August 23, 2016

Date Reviewed:

October 28, 2025

Date Amended:

June 9, 2026