

# INTRODUCTION

The following directive is in accordance with the Ontario Government's Broader Public Service Accountability Act and applies to the use of perquisites (perks) by provincially funded agencies such as Community Living Windsor.

# A. Perquisites Definition

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

## **B.** Perquisites Which Are Not Permitted

The following are perquisites that 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 health clinics i.e. medical services outside those provided by the provincial health care system or by the employer's group insured benefit plans;
- professional advisory services for personal matters, such as tax or estate planning.

## C. Authority for Approvals

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

## D. Record Keeping

Records of costs and approvals for perquisites will follow Community Living Windsor's Purchasing Policy.

## E. 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.