

NIPISSING UNIVERSITY

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Policy Name:	Perquisites Policy
Responsible Department:	Vice-President, Finance and Administration
Approval Date:	June 30, 2012
Approval Authority:	President
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A. Purpose

The purpose of this policy is to establish rules regarding perquisites in order to comply with the [Perquisites Directive](#) issued by the Management Board of Cabinet on August 2, 2011, under the authority of the [Broader Public Sector Accountability Act, 2010 \(Part IV.1: Perquisites\)](#). The Directive was issued in order to raise the level of accountability and transparency for designated broader public sector (BPS) organizations, contributing to greater alignment with the high standards expected in ministries and agencies of the Government of Ontario.

B. Scope

This policy applies to all individuals within the University, including board members, appointees, employees, etc.

This Policy does not apply to the provisions of collective agreements, insured benefits, items generally made available on a non-discriminatory basis for all employees (i.e. an employee assistance program, pension plans), health and safety requirements (i.e. provision of work boots), employment accommodations made for human rights and/or accessibility considerations (i.e. special workstations, work hours, religious holidays) or to expenses covered under the [University's policies for travel](#), meals and [hospitality](#) (established in accordance with the BPS Expenses Directive).

C. General

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

Perquisites Policy

D. Definitions

“**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.

“**Permitted Perquisite**” means a perquisite that is related to the business requirements of the University and is required for the effective performance of the recipient’s job.

“**Disallowed Perquisite**” means a perquisite that is not related to the business requirements of the University or that is not required for the effective performance of the recipient’s job.

E. Policy

1. The approval of an allowable perk shall be made in conformity with the Act, the Perquisites Directive and this policy.
2. The following perquisites are examples of disallowed perquisites and are not allowed under any circumstance:
 - a) Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs
 - b) Season tickets to cultural or sporting events
 - c) Clothing allowances not related to health and safety or special job requirements
 - d) Access to private health clinics, medical services outside those provided by the provincial health care system or by the employee’s group insurance benefit plans
 - e) Professional advisory services for personal matters, such as tax or estate planning
3. The perquisites listed in E. 2. above cannot be provided by any means, including:
 - a) An offer of employment letter, as a promise of a benefit;
 - b) An employment contract; or
 - c) A reimbursement of any expense.
4. The President shall determine whether a perk in respect of an employee is allowable and shall have the authority to approve it.
5. The Chair of the Human Resource Committee of the Board of Governors shall review and determine whether a perk in respect of the President, Board member or the Chancellor is allowable and shall have the authority to approve it.
6. Approvals of an allowable perk must be made in writing and must set out the nature and circumstances of the perk and must contain sufficient information and/or be supported by documentation to demonstrate that:
 - a. The requested perk does not fall into the category of disallowed perks; and
 - b. It is a business-related requirement for the performance of the individual’s job or duties.

Perquisites Policy

F. Record Keeping and Disclosure

1. The Human Resource Department shall keep and maintain appropriate records and supporting documentation relating to perquisites for verification, audit and compliance reporting purposes.
2. The Human Resource Department will make publicly available summary information, excluding personal information, on perks provided to University employees, Board members and appointees and such information shall be published annually by the Human Resource Department.

Inquiries regarding the interpretation, practices and procedures to be following in administering matters relating to this policy should be directed to the Vice-President, Finance and Administration.

The Vice-President, Finance and Administration, shall review this policy every three years to determine whether amendments are necessary.