

 <p>Caring, Innovation Respect, Accountability</p>	POLICY & PROCEDURE		Ver. 2.5
	Subject: Perquisites		Supersedes – 2019-01-10
Ratified by:	Waypoint Board of Directors	Effective: Ratified on:	2021-01-21 2021-01-07
Review Facilitator:	Vice President, Human Resources and Organizational Development	Originated on:	2011-10-06
Audience:	All Waypoint Board members and employees	Disclosure Status:	Open
Cross Reference:	See Cross References		

Purpose

To ensure Waypoint Centre for Mental Health Care complies with the [Broader Public Sector \(BPS\) Perquisites Directive](#) as established by the Management Board of Cabinet, effective August 2, 2011. This directive was established in conjunction with the [Broader Public Sector Accountability Act](#) and the Broader Public Sector Executive Compensation Act (BPSECA) 2016.

Policy

Waypoint supports the three principles outlined in the BPS directive:

Accountability: Waypoint is accountable for their use of public funds.
All expenditures support business objectives.

Transparency: The rules for perquisites are clear and easily understood for all stakeholders.

Value for Money: Taxpayer dollars are used prudently and responsibly.

Definition

Perquisites: The term perquisites, or perks, refer 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.

Roles & Responsibilities

This policy is intended to apply to all Board members and employees of Waypoint. It does not apply to provisions of collective agreements; insured benefits; items generally available on a non-discriminatory basis for all or most employees (e.g. an employee assistance program, pension plans); health and safety requirements (e.g. provision of work boots); or employment accommodations made for human rights and/or accessibility considerations (e.g. special workstations, work hours, religious holidays).

Procedures

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

The following perquisites are not allowable 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 – medical services outside those provided by the provincial health care system or by the employer's group insured benefit plans; and
- professional advisory services for personal matters, such as tax or estate planning.

The following perquisites are not allowed for designated executives under BPSECA 2016.

- Payments or other benefits in lieu of perquisites;
- Signing bonuses;
- Retention bonuses;
- Cash housing allowances;
- Paid administrative leave; or pay-in-lieu of administrative leave;
- Insured benefits not generally provided to non-executive managers; and
- Termination payments beyond 24 months.

Non-allowable perquisites cannot be paid by any means including an offer of employment letter, as a promise of a benefit; an employment contract; or a reimbursement of an expense.

A perquisite is 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. If it is determined that a perquisite is to be provided to an individual because it is required for the effective performance of his/her job, the individual's supervisor must make a request for approval including a formal business case. The request must be submitted to the

Vice-President, Human Resources and Organizational Development. The perquisite cannot be provided until approval in writing has been obtained.

Records of approved perquisites will be maintained for verification and audit purposes.

The directive and policy do not apply to expenditures covered by the following:

- travel, hotel, meals and mileage (see [Reimbursement of Board & Committee Member Expense](#) and [Expense Reimbursement & Recovery](#) policies)
- relocation expenses (see [Relocation Expense Agreement](#))
- reward and recognition (see [Recognition](#) policy)
- education funding guidelines (see [Tuition Support Fund](#))

A summary of perquisites which have been made available will be published annually on the corporate website in conjunction with other expenses required to be posted. Personal information will not be provided.

Cross References

[Reimbursement of Board and Committee Member Expense](#)
[Expense Reimbursement & Recovery](#)
[Recognition](#)
[Relocation Expense Agreement](#)
[Tuition Support Fund](#)

References

[Broader Public Sector Perquisites Directive](#)
[Broader Public Sector Accountability Act](#)

End of POLICY & PROCEDURE

Keywords: perk; bonus; RES 3-210-01

Initiated: October 6, 2011
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