

LOYALIST COLLEGE
Board of Governors Policy

19. PERQUISITES

Date Last Approved: May 29, 2025

Next Review Date: 2029

Background

In this policy, capitalized terms used but not defined herein shall have the respective meanings ascribed to them in the Definitions Schedule.

The Government of Ontario, under the authority of the *Broader Public Sector Accountability Act, 2010*, issued a Policy Directive titled “Broader Public Sector Perquisites Directive” (the “**Perquisites Directive**”) establishing principles concerning the provision of perquisites to employees and Governors.

This policy establishes rules concerning the provision of perquisites consistent with the Perquisites Directive.

This policy is based the following key principles:

1. **Accountability:** The College is accountable for its use of public funds. All expenditures support business objectives.
2. **Transparency:** The College is transparent to all stakeholders. The rules for perquisites are clear and easily understood.
3. **Value for Money:** Taxpayer dollars are used prudently and responsibility.

Policy / Procedure

Definition

“**perquisite**” means a privilege that is provided to an individual or group of individuals, which provides a personal benefit and is not generally available to other persons within the College. A perquisite is permissible 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. Other perquisites are not permissible.

Scope

The rules apply to any person in the College including the following:

- appointees;
- Governors; and
- Employees (e.g. academic staff member, administrative staff member and a support staff member).

This policy does not apply to the following:

- provisions of collective agreements;
- insured benefits;
- items generally available on a non-discriminatory basis for all or most employees (e.g. an employee and family assistance program, pension plans);
- health and safety requirements (e.g. provision of work boots);
- employment accommodations made for human rights and/or accessibility considerations (e.g. special workstations, work hours, religious holidays); and
- expenses covered under an organization's rules on travel, meals and hospitality.

Exceptions

If it is determined that a perquisite is to be provided to an individual because it is required for the effective performance of their job, the request must be approved by the President. The perquisite cannot be provided until approval has been given in writing.

Perquisites for the President must be approved by the Board. This authority may be delegated by the Board to either an individual (Chair or Vice-Chair) or appropriate subcommittee of the Board (such as the Executive and Governance Committee).

Governors are not eligible for perquisites in their capacity as Governors.

Perquisite Rules

The following perquisites are not allowed 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 allowance 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; or
- 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; or
- a reimbursement of an expense.

Record Keeping

Records of approved perquisites will be maintained in the employee's personnel file for verification, reporting and audit purposes.

Summary information regarding approved perquisites will be made available publicly upon request on an annual basis.

Monitoring

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

The College's audited financial statements will provide summary information of perquisites which have been made available. Personal information will not be provided.

Related Materials

Broader Public Sector Accountability Act, 2010, S.O. 2010, c. 25 <https://www.ontario.ca/laws/statute/10b25>

Loyalist College FIN 514 Policy - Perquisites - 2012

Management Board of Cabinet, "Broader Public Sector Perquisites Directive" - 2011
<https://docs.ontario.ca/documents/1958/broader-public-sector-perquisites-directive.pdf>