

Employee Perquisite Policy



Date Created: 3/28/2019

Annual Review: Yes

Approval: Chief Executive Officer
Board of Directors

Applies to: All employees and board members

Policy:

The Broader Public Sector Perquisites Directive, issued by the Management Board of Cabinet, under the authority of the Broader Public Sector Accountability Act, 2010, requires that a policy to outline the guidelines on perquisites is provided to employees. The term 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. The directive is based on three key principles of accountability, transparency, and value for money.

Procedure:

1. This perquisite policy applies to all employees, appointees and board members of the Organization.
2. This policy does not apply to any and all expenses covered under KACL's Employee/Volunteer Reimbursement Policy regarding travel, meals and hospitality for agency purposes.
3. Perquisites will only be allowable in limited and exceptional circumstances where it is a business-related requirement for the effective performance of an individual's job. Perquisites that are not related to business requirements are not allowed.
4. In the case of the need for a valid perquisite, it must receive advance approval by the Chief Executive Officer. The Board President, or his/her designate, will provide advance approval for a perquisite for the Chief Executive Officer.
5. Good record-keeping practices must be maintained about approved perquisites for verification and audit purposes. An annual summary, excluding all personal information, of perquisites provided by the agency will be published on the website.

6. The following perquisites are not allowed under any circumstance, and 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.
 - a. Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs.
 - b. Seasons 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 employer’s group insured benefit plans.
 - e. Professional advisory services for personal matters, such as tax or estate planning.