

Perquisites (Perks)			
Section	Finance	Policy Owner(s): Director of Finance	
Authorized by	Board	Date	March 11, 2025
Applies To	All Staff, Students	Archive versions	November 2011
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Aptus Treatment Centre works to ensure that all compensation packages provided through public funds follow established Government of Ontario rules and guidelines.

Definition

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

Policy

Aptus Treatment Centre ensures that all compensation packages will comply with the Broader Public Sector Accountability Act, 2010 (Part IV.1: Perquisites). The Act sets out provisions for perquisites that are allowable and those that are not.

The Broader Public Sector Perquisite directives states that at no time will the Centre provide any of the following perquisites:

- 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
- 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
- A reimbursement of an expense

The rules apply to the following:

- Appointees
- Board members
- Elected officials
- Employees

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This directive 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 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)
- Expenses covered under an organization's rules on travel, meals and hospitality (established in accordance with the BPS Expenses Directive)