

# Holland Bloorview

Kids Rehabilitation Hospital

<b>CATEGORY:</b>	<b>Human Resources</b>	<b>NUMBER:</b>	<b>HR-024</b>
<b>SUBJECT:</b>	<b>BENEFITS:</b> Perquisites	<b>ISSUED:</b>	August 2011
<b>AUTHORIZATION:</b>	<hr/>	<b>REVISED:</b>	
	Vice President, Human Resources & Organization Development	<b>PAGE:</b>	1 of 2

## Purpose

The Perquisites policy has been prepared to establish the rules and guidelines for perquisites practices at Holland Bloorview Kids Rehabilitation Hospital. The policy is in response to the Broader Public Sector (BPS) Perquisites Directive, and applies to perquisites (provided or reimbursed) through public funds to Holland Bloorview staff, volunteers, students, physicians, and board members.

## Principles

This policy is based on three key principles:

- Accountability – Holland Bloorview is accountable for its use of public funds. All expenditures support business objectives
- Transparency – Holland Bloorview is transparent to all stakeholders. The rules for perquisites are clear and easily understood
- Value for Money - Taxpayer dollars are used prudently and responsibly

## Definition

The term perquisites, or perks, 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.

It does not apply to:

- Provisions in collective agreements;
- Insured benefits;
- Items available on a non-discriminatory basis for the most employees (e.g. EAP);
- Health and safety requirements;
- Accommodations made for human rights/or accessibility considerations; and
- Expenses covered under Holland Bloorview rules on travel, meals and hospitality.

## Policy

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.

In addition, under no circumstances, are the following perquisites permitted:

- 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

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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.

The perquisites policy and a summary of allowed perquisites will be made publicly available on Holland Bloorview's website on an annual basis, in conjunction with the release of Holland Bloorview's Financial Statements.

### **Procedure for authorizing perquisites**

In exceptional limited circumstances, a perquisite may be granted to an individual where it's demonstrated to be a business-related requirement for the effective performance on an individual's job.

1. A request for a perquisite to be granted to an individual must be submitted by the employee's manager to Human Resources. The request must include:
  - A description of the perquisite
  - The rationale for the perquisite
  - The cost of the perquisite
  - Justification for the perquisite - i.e. how the perquisite is business-related and necessary for the effective performance of the individual's job.
  - Frequency of the perquisite (e.g. on time, monthly, annually)
2. Requests will be reviewed by Human Resources and submitted to the appropriate individual for approval:
  - Perquisites for Holland Bloorview's President and CEO must be approved by Holland Bloorview's Board of Trustees
  - Perquisites for individuals who report to members of the Senior Management Team, must be approved by Holland Bloorview's President and CEO
  - Perquisites for all other individuals must be approved by the appropriate member of the Senior Manager Team.
3. Once approved, Human Resources will notify Finance of approved perquisite for processing
4. Human Resources will keep records of the approved perquisites in the employee's personnel file and the HR information system.

**Reviewed by:** Vice President, Human Resources & Organization Development

**Date:** August 2011