

## Perquisites Policy

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| <b>Office of Administration:</b> | Vice-President, Finance and Administration |
| <b>Approval Authority:</b>       | Board of Governors                         |
| <b>Approval Date:</b>            | December 13, 2024                          |
| <b>Next Review:</b>              | December 2029                              |
| <b>Review History:</b>           | N/A  |

### 1. Purpose

The purpose of this Policy is to establish rules on granting perquisites in compliance with the *Broader Public Sector Perquisites Directive* as required by Part iv.1 of Ontario's *Broader Public Sector Accountability Act, 2010* (the Act).

### 2. Scope

This Policy applies to all Laurentian University (the University) employees, Board of Governors members, members of the Senate.

### 3. Principles

This Policy is based on three key principles:

**a) Accountability**

Laurentian University is accountable for their use of public funds. All expenditures support the institution's objectives.

**b) Transparency**

Laurentian University is transparent to all stakeholders. The rules for perquisites are clear and easily understood.

**c) Value for Money**

Taxpayer dollars are used prudently and responsibly.

### 4. Definitions

For the purposes of this Policy:

4.1 **Perquisite** or **perks** means a privilege:

- that is provided to an individual or a group of individuals to whom this Policy applies; and
- that provides a personal benefit; and
- that is generally not available to others.

4.2 **Allowable Perquisite** means a perquisite that is related to the business requirements of the University, and is required for the most effective performance of the recipient's job.

4.3 **Prohibited Perquisite** means a perquisite that is not related to the business requirements of the University, or that is not required for the effective performance of the recipient's job. Examples of prohibited perquisites can include but are not limited to:

- club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs;
- season tickets to cultural or sporting events other than those sponsored or provided by the University;
- clothing allowances not related to health and safety or special job requirements;
- access to private health clinics and medical services outside those provided by the provincial health care system or by the employer's group insured benefits plans; and
- professional advisory services for personal matters, such as tax or estate planning.

## 5. Policy Statement

5.1 The University provides perquisites in limited and exceptional circumstances where the perquisite provides a business-related benefit to the University and is required for the effective performance of the recipient's job.

5.2 Non-work related perquisites 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.

5.3 Disallowed perquisites will not be provided as a reimbursement of an expense or in any contract or other agreement of employment entered into by the University.

## 6. Allowable Perquisite Requirement Criteria

Perquisites are permitted only in limited and exceptional circumstances where it is demonstrated to be a business-related requirement and for the effective performance of an individual's job or duties.

## 7. Approval of Allowable Perquisites

7.1 The approval of an allowable perquisite shall be made in compliance with the Act, the Directive and this Policy.

7.2 The President or their designate shall determine whether a perquisite in respect of an employee is allowable and shall have the authority to approve it.

7.3 The Board of Governors Chair shall review and determine whether a perquisite in respect of the President and/or the Chancellor is allowable and shall have the authority to approve it.

7.4 The Human Resources Committee of the Board of Governors shall review and determine whether a perquisite in respect to a Board member is allowable and shall have the authority to approve it.

7.5 Approvals of an allowable perquisite must be made in writing and must set out the nature and circumstances of the perquisite and must contain sufficient information and/or supported by documentation to demonstrate that:

- a) the requested perquisite does not fall into the category of non-allowable perquisites; and
- b) it is a business-related requirement for the performance of the individual's job functions or duties.

## **8. Exclusions**

The following are not perquisites. Their provision is not governed by this Policy:

- Provisions within a collective agreement;
- Benefits provided pursuant to any collective agreement to which the University is a party;
- Insured benefits;
- Items generally available on a non-discriminatory basis for all or most employees of the University (e.g., 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; and/or
- Expenses covered under the University's rules on travel, meals and hospitality.

## **9. Accountability and Governance**

- 9.1 The Vice-President of Finance and Administration shall be consulted if there is a question regarding whether a benefit is subject to the provisions of this Policy or the implementation of this Policy generally.
- 9.2 Perquisites are permitted only in accordance with this Policy and their provision must also comply with any other applicable University Policies.

## **10. Record Keeping and Compliance Reporting**

- 10.1 The Human Resources and Organizational Development department will keep appropriate records of perquisites for verification, audit and compliance reporting purposes. A report detailing perquisites provided by the University will be prepared on an annual basis and will be provided to the Human Resources Committee of the Board of Governors.
- 10.2 Participants in the development of the report may include Human Resources and Organizational Development Services, Financial Services and Accounts Payable. The schedule of reporting will be determined by the Associate Vice President of Human Resources and Organizational Development to ensure compliance with reporting requirements.
- 10.3 Summary information about perquisites will be made publicly available at least once a year. Personal information will not be provided.

## **11. Impact on Existing Employment Contracts**

To the extent required by the *Broader Public Sector Accountability Act, 2010, Perquisites Directive*, the Act shall supersede the provisions of contracts or other agreements of employment already entered into and binding upon the University.