- 4.2 **Allowable Perquisite** means a perquisite that is related to the business requirements of the University,
- 4.3 **Prohibited Perquisite** means a perquisite that is not related to the business requirements of the 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 ; 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
- 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-

#### 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

# 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 b/F5 10.02 Tf1 0 0 Tf1 0 0