

## BOARD MANUAL

<b>SUBJECT: Perquisites Policy</b>	<b>NO.: 2-D-50</b>
<b>SECTION: Board Process</b>	
<b>APPROVED BY: Board of Directors</b>	<b>DATE: April 27, 2022</b>

This policy is identical to Corporate Manual Policy 7-07. The Board endorses and adheres to the corporate perquisites policy 7-07.

### Policy

CMH complies with the Government of Ontario, Broader Public Sector (BPS) Perquisite Directive (issued by Management Board of Cabinet, dated August 2, 2011). As such, CMH does not permit perquisites unless they are a business requirement and comply with the appropriate authorization described in this policy.

**Perquisite:** Perquisite is defined by the Directive as “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.

### Scope

The rules set out herein apply to any person at CMH receiving perquisites, including:

- Board Directors and Board (non-director) Committee members
- President & Chief Executive Officer (CEO)
- Chief of Staff (COS)
- Members of the senior management – any senior executive reporting directly to the CEO
- Employees, physicians, volunteers
- Consultants and contractors engaged by CMH to provide consulting or other services

This policy does not apply to the following:

- Provisions within collective agreements between CMH and a bargaining agent representing CMH employees.
- Insured benefits
- Items generally available on a non-discretionary basis for all/most employees (such as employee assistance program, pension plans)
- Health and safety requirements
- Employment accommodation made for human rights and/or accessibility considerations
- Expenses covered under policy 7-45
- Provision of parking passes to Volunteers and Board Committee members

### Standards

1. **Principles:** This policy is built upon the 3 principles of the Directive

- Accountability – CMH is accountable for the use of public funds
- Transparency – CMH is transparent to stakeholders; perquisite policy is clear

- and easily understood
  - Value for money – Taxpayer dollars are used prudently and responsibly
2. **Unallowable Perquisites:** The following perquisites are not allowed under any circumstance:
    - 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
  3. **Requirements:** A perquisite must be related to a business requirement. Perquisites that are not related to business requirements are not allowed. Perquisites are allowed only in exceptional circumstances where it is demonstrated to be a business-related requirement for effective performance of an individual’s job.
  4. **Record Keeping:** The Directors of Finance and Human Resources maintain the records associated with the approved perquisites and provide these records for verification and auditing purposes, as required. Summary information, not including personal information, will be made publicly available on an annual basis.

#### **Procedure**

1. An allowable perquisite for the CEO, Chief of Staff, senior managing officers reporting directly to the CEO, any member of the Board of Directors, and/or any non-director Board Committee member, must be reviewed by the Executive Committee and approved by the Board.
2. An allowable perquisite for individuals or groups other than as provided in paragraph 1 above must be approved in writing by the President and Chief Executive Officer, and the Director, Human Resources.
3. A record of the approved allowable perquisites is maintained by the Director, Human Resources and the Director, Finance.
4. This policy is posted on the Hospital’s website. On an annual basis, any allowable perquisite(s), excluding personal information, will be reviewed by the Executive Committee of the Board and the Board of Directors, and posted on the Hospital’s website.

#### **Developed in Consultation with:**

VP Corporate Services/CFO/CIO  
Director HR

<b>DEVELOPED: February 22, 2012</b>		
<b>REVISED/REVIEWED:</b>		
November 25, 2015	January 30, 2019	Click or tap to enter a date.
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