

Perquisites

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Effective Date: 13 January 2026

CCAS OPERATIONAL POLICY

1. Policy Overview

- a. The Society does not offer perquisites as a general rule.
- b. The Society expects every staff member to be a custodian of the public funding allocated to the Society, and that public money must be spent using prudent judgment at the organization and individual levels in accordance with the regulatory requirements, ministry directives, and Society policies.
- c. Children's Aid Societies are designated public sector organizations under the Broader Public Sector Accountability Act (BPSAA), and as such, the Society is required to comply with the Act, the Broader Public Sector Perquisites Directive, the Broader Public Sector Expenses Directive, and the Ontario Public Service (OPS) Travel, Meal and Hospitality Expenses Directive, and to establish rules for organizational expenses based on the following principles:
 - i. **Accountability**, meaning the Society is accountable for the use of public funds;
 - ii. **Transparency**, meaning the Society is transparent with all stakeholders and the public;
 - iii. **Value for money**, meaning the Society, as a publicly funded organization, uses public funds prudently and responsibly; and
 - iv. **Fairness**, meaning legitimate authorized expenses incurred during the course of work are reimbursed.

2. Policy Approval Authority

- a. The Finance Department is responsible for the development, review, and revision of this policy.
- b. Approval from the Director of Information Technology, Administration, and CFO is required for any revisions to this policy.

3. Application of Policy

This policy applies to the Board of Directors, staff, students, volunteers, internal foster parents, and third-party contractors engaged by the Society.

4. Perquisites: Definition, Allowed and Not Allowed

- a. A perquisite, also known as a "perk", refers to a **privilege provided to an individual or a group of individuals as a personal benefit** not generally available to others.
- b. The following are **not** considered perquisites and are outside the scope of this policy:
 - i. Provisions covered under the Collective Agreement;

- ii. Insured benefits;
 - iii. Measures, programs, or items generally available on a non-discriminatory basis to all or most staff members (e.g., Employee Assistance Program);
 - iv. Provisions related to the fulfillment of health and safety requirements pursuant to the Occupational Health and Safety Act (1990);
 - v. Employment accommodations made for human rights and/or accessibility considerations pursuant to the Ontario Human Rights Code (1990); or
 - vi. Expenses covered under Society policies on travel, meals, and hospitality.
- c. A perquisite is **allowable** only in limited and exceptional circumstances where it can be demonstrated to be a business-related requirement for the effective performance of an individual's job and with proper approval as per this policy (see section 5). Most perquisites are taxable benefits and must be included in an employee's income.
- d. A perquisite **is not allowable** if it does not constitute a business-related requirement. The following perquisites are not allowed under any circumstances:
- i. Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs, or social clubs;
 - ii. Tickets to cultural or sporting events;
 - iii. Clothing allowances not related to health and safety or special job requirements;
 - iv. Access to private health clinics and medical services outside those provided by the provincial health care system or by the Society's group insured benefit plan; or
 - v. Professional advisory services for personal matters, such as tax or estate planning.
- The above privileges cannot be provided by any means, including a employment offer letter promising a benefit, an employment contract, or expense reimbursement.

5. Approval for Perquisites

- a. Perquisites may only be approved in limited and exceptional circumstances when they are demonstrated to be a business-related requirement for the effective job performance of the requester.
- b. Requests for perquisites may only be approved by the Chief Executive Officer for requests submitted by staff, or by the Board Chair if the Chief Executive Officer submits the request.

6. Documentation and Reporting Requirements

- a. Human Resources Services is responsible for record-keeping of perquisite requests and approvals.
- b. The Finance Department maintains records related to perquisite approval for verification and audit purposes, and ensures application of the Canada Revenue Agency rulings for taxable benefits and related tax withholdings.
- c. This policy and summary information, without personal identification, about allowable perquisites approved by the Society must be made publicly available on the Society website.

Cross references

Broader Public Sector Accountability Act, 2010, [Part IV.1 Perquisites](#)

[Broader Public Sector Perquisites Directive, August 2, 2011](#), Management Board of Cabinet

Attachments