

AD05**Perquisite**

Classification:	Administration
Responsible Authority:	Chief Financial Officer
Executive Sponsor:	Vice President, Finance and Administration
Approval Authority:	Algonquin College Executive Team
Date First Approved:	2012-01-18
Date Last Reviewed:	2025-04-29
Date to Complete Mandatory Review:	2030-04-29

PURPOSE

This policy is based on three key principles:

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

SCOPE

This policy does not apply to the following:

- Provisions of collective agreements,
- Insured benefits,
- Items generally available on a non-discriminatory basis for most employees (e.g., an employee and family assistance program, pension plans),
- Health and safety requirements (e.g. provision of work boots),
- Employment accommodations made for human rights and/or accessibility considerations (e.g. special workstations, work hours, religious holidays), and
- Expenses covered under the College's policy on [Travel, Meals and Hospitality \(AD12\)](#)

DEFINITIONS**Word/Term**

Perquisite

Definition

A perquisite is a privilege that is provided to an individual or group of individuals, which provides a personal benefit and is not generally available to other persons within the college.

POLICY

1. The following perquisites are not allowed under any circumstance:
 - Club memberships for personal recreation or socializing purposes, such as fitness, golf or social clubs;
 - Season tickets to cultural, sporting, or similar 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); and
 - Professional advisory services for personal matters, such as tax, estate planning, legal services, and similar professional services.
2. The perquisites listed in section 1 cannot be provided by any means, including: an offer of employment letter, as a promise of a benefit, or a reimbursement of an expense.
3. Freedom of Information (FOI) requests for compliance issues are to be directed to the Vice President, Finance and Administration.
4. A perquisite is allowable only in limited and exceptional circumstances where it is demonstrated to be a business-related requirement for the effective performance of an individual's job. For example, the Air Canada Maple Leaf Club lounge access pass at various airports would be an acceptable perquisite.

All allowable perquisites must be approved by the employee's manager. For perquisites involving the President, approval must be obtained from the Board of Governors.

PROCEDURE

A summary report on perquisites shall be generated on an annual basis by Finance and Administrative Services. Such a summary information report regarding allowable perquisites will be made publicly available upon request. Personal information shall not be provided.

SUPPORTING DOCUMENTATION

Broader Public Service Perquisites Directive:

<https://www.ontario.ca/document/broader-public-sector-perquisites-directive>

RELATED POLICIES

AD12 Travel, Meals and Hospitality