

# GEORGIAN COLLEGE OPERATING PROCEDURES & PRACTICES

**Effective  
Date:** 05.16.12

**Responsible  
Department:** Human Resource Services

**Procedure  
Number:** 4-149

## Perquisite Procedure

**PURPOSE:** The College is part of the Broader Public Sector and must comply with directives regarding perquisites.

**SCOPE:** All employees (excluding the President).

**PRINCIPLES:** All Broader Public Sector organizations must establish rules with respect to perquisites which must cover all individuals in the organization.

The definition of a perquisite (or perk) is any privilege that is provided to an individual or group of individuals, provides a personal benefit, and is generally not available to other persons within the organization.

Perquisites are only permissible in limited and exceptional circumstances where it has a business related purpose which is required for the effective performance of an individual's job. Other perquisites are not permissible.

Perquisites may never include the following:

- Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs
- Season's 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

These privileges cannot be provided by any other means including: an offer of employment letter as a promise of a benefit; an employment contract; or a reimbursement of an expense.

Perquisites for the President will be approved by the Board of Governors in accordance with the Board of Governor's Perquisite Policy.

**PROCEDURES:**

- 1. All perquisites must be approved by the President.**
- 2. All perquisites are allowed only in limited and exceptional circumstances and approvals will only be made in cases where there is a demonstrated business-related requirement for the perquisite for the effective performance of an individual's job.**
- 3. All perquisites must be recorded and the information forwarded to HR and Accounting.**
- 4. HR will ensure that legislation relating to taxable benefits is applied to approved perquisites.**
- 5. HR and Accounting will ensure summary information regarding allowable perquisites is produced annually and made publicly available upon request (no personal information will be provided).**

**GEORGIAN COLLEGE  
OPERATING PROCEDURES & PRACTICES**

Perquisite

Human Resource Services

New Procedure

**Prepared by:** C. Brown and A. Lockridge

**Presented to:** College Council 05.16.12  
Date

**Approved By:** Brian Tamblyn 05.28.12  
College President Date

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