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To: ASA Clubs and Teams participating in Arizona Advanced Leagues
From: Rick Kelsey, Chief Executive Officer
CC: Board of Directors
Date: August 24, 2021

Subject: Arizona Advanced League Referee Payment Change

Prior to the start of the 2021-2022 Arizona Advanced League season, it was announced that referees would be paid at the field by each team, prior to the game. Over the past few weeks, ASA has received feedback from a few clubs that they were concerned that going to this method of paying referees has the potential of negative tax implications. The implications would be specific to their ability to appropriately track who, which referees collected \$600 or more from a single club, which requires reporting to the IRS and collection of W-9's.

After receiving this feedback and speaking to other state associations that manage leagues, the ASA Board of Directors has directed the ASA staff to change the referee payment process and have all referees paid directly from ASA. This would alleviate any potentially negative tax implications for clubs.

This is a significant change. The impacts include:

- Teams will not have to pay referees before each game.
- ASA will pay referees via direct deposit/check, collect W9's, and do all tax reporting.
- ASA will provide a monthly invoice to clubs for Arizona Advanced League referee fees. This process will include:
 - o Detailed invoice by team, by game, total fee per game, and total referee fees due
 - o Invoiced monthly, at the beginning of the month for the previous month
 - o Payment will be due within 30 days
- This **does not** have any impact on Max In Motion Open League.

The ASA Board of Directors and staff recognizes that the timing of this change is not good and apologizes for the inconvenience. But, based on the feedback from ASA clubs and other states this is the right direction and decision.

This change takes effect immediately so any teams kicking off their season on opening night, Wednesday, August 25, 2021, will not need to make payments to the referees.

The ASA League staff will also be communicating to all team managers and coaches participating in the Arizona Advanced Leagues as we do our best to make sure everyone gets the information.

Thank you for your continued support of the Arizona Advanced Leagues