

LEGAL TRIGGERS



RISK MANAGEMENT

- We manage the risk of harm or physical injury to players
- The rules tell us what is allowed or prohibited
- Mechanics tell us how to enforce the rules





6 BASIC LIABILITY AREAS

- 1. Before the game**
- 2. Facility inspection**
- 3. Uniforms and equipment**
- 4. The Game**
- 5. Post game**
- 6. Record Keeping**



BEFORE THE GAME



- **Education and training classes**
 - Certifications
 - Clinics
 - Books
 - Periodicals
- **Arrival time**
- **Site entry**
 - Together
 - Businesslike
 - Impartial
- **Locate the site manager**
 - Greet the managers
 - Use names



FACILITY INSPECTION

- **Walk the perimeter of the field**
 - Look for safety issues
 - Look for impingements to in play territory
 - Official's Code of Ethics
 - Do not accept the statement "I will take responsibility"
- **Warm-ups**
 - Do not allow unsafe practices to occur once you entrance into the facility
 - Beware of taunting, baiting, or illegal equipment



UNIFORMS AND EQUIPMENT

- **Legal = Safe**
- **Trust but verify**
 - Players are properly equipped
 - All equipment is legal and is free of alteration or damage
- **Keep a copy of any document with which you are presented**



THE GAME

- **Enforce rules consistently**
 - Do not compromise on safety rules
 - Flagrant or unsportsmanlike acts have little latitude
 - “Preventative” umpiring is used prior to the infraction, not before
- **NEVER let participants fight**
 - Quickness is your best ally
- **Serious Injury = Stoppage of Play**
 - Covered in pregame
- **Formulate your plan early for weather conditions**
- **NEVER address the crowd**



POST GAME

- Be aware of potential issues that could play out after the game
- Do not stay at the facility longer than your judgment allows
- Beware of spectators who follow you out to the parking lot
- Know and understand the post game suspension rules

RECORD KEEPING

- **Rule 1**- All gross income is to be reported
- **Rule 2**- The net earnings for amateur umpires are subject to self employment taxes





RECORD KEEPING

- **As an independent contractor you are subject to Federal, State, and Self Employment (SE) taxes**
 - Your income and expenses are reported on Schedule C
 - Your net earnings will be reported on Schedule SE
 - Schedule C and SE will direct where to enter the figures on Form 1040



RECORD KEEPING

- **You must decide on the proper tax treatment of your officiating activities**
 - Business activities
 - Must have a profit motive
 - Profit made in three of the last five years
 - Meets the “*facts and circumstances*” test
 - » Do you keep records in a businesslike manner?
 - » Do you attend clinics and rules classes?
 - » Do you expend a significant amount of time and effort toward your officiating?
 - » Are you a multi-sport official?
 - » Do you belong to multiple associations?
 - » Do you have a history of earning game fees?
 - » Do net earnings from officiating help pay unrelated bills at home?



RECORD KEEPING



- **Hobby activities**

- Less advantageous since you cannot report a net loss for hobby activities
- A reported loss is usually more than the allowed deduction
- All gross activities for a hobby activity are reported under “Other Income” of Form 1040
- Deductions are taken only on Schedule A and are usually limited
- Hobby activities are not subject to SE taxes