

# **LEGAL TRIGGERS**





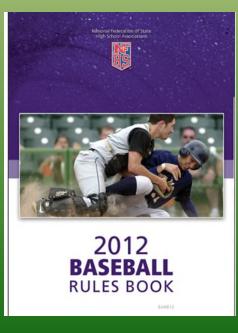


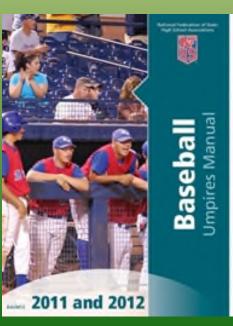


### RISK MANAGEMENT

- 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





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







- 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





- 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?





### 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