



At the January 29, 2011 Annual Player Fee Meeting, Member Association Representatives, Presidents and the Washington Youth Soccer Board of Directors discussed the transition of referee Labor & Industries (L&I) payments from the WA Youth Soccer State Office to the individual organizations directly hiring referees. It was determined through this discussion that WA Youth Soccer would reimburse Associations and Clubs for September-December 31, 2010 L&I fees incurred by referee employment. The details and process of this payment are detailed below.

- 1) All Associations and Clubs who have hired and paid referees anytime from September 1, 2010 to present, must file and pay an L&I quarterly report directly to the Washington State Department of Labor & Industries. If you have not submitted the now past due payments for September 1, 2010 – December 31, 2010 you must do so immediately follow the steps listed below. As September falls in the 3rd quarter of the year and October-December falls in the 4th quarter of the year, you will need to file 2 separate reports.
 - a. If you have already submitted Q3 and 4 reports that did not include referee employment information, you will need to amend a previously filed return. *Note – you can only amend a previously submitted report electronically via the Claim & Account Center – if you filed via QuickFile, you will not be able to amend electronically. Please contact your L&I Account Manager, Karla Bowman at BowK235@lni.wa.gov or 360-902-5535 for further instruction on amending previously submitted reports.
- 2) WA Youth Soccer will reimburse Associations and Clubs for the September 1 – December 31, 2010 payment to Washington State Labor & Industries for fees incurred by referee employment. Associations and Clubs are responsible for all referee L&I payments from January 1, 2011, forward. *Associations – if you will be paying on behalf of your clubs, please contact them with this information, informing them of any bills you may be sending them.
- 3) To be reimbursed, Associations and Clubs must provide proof of payment by sending a payment receipt* for September 1 – December 31, 2010 to Washington Youth Soccer.

Please submit proof of payment to:

WA Youth Soccer Attn: Terry Fisher

500 S. 336th St.

Suite 100

Federal Way, WA 98003

*Payment receipts from L&I can be accessed from your online account if you have filed your quarterly report via Claim & Account Center. If you have filed your quarterly report via QuickFile, you cannot access your receipt online and should contact your Account Manager, Karla Bowman for an itemized statement. Karla can be reached at BowK235@lni.wa.gov or 360-902-5535 .



How to Submit Quarterly Reports to L&I

1) Identify your organization's L&I account number. If you do not know your L&I account number, contact your L&I Account Manager, Karla Bowman to obtain your account number*:

Karla Bowman

BowK235@lni.wa.gov

360-902-5535

*Your organization would have received its L&I account number when you filed for a business license with the Washington State Department of Licensing and indicated you would be a business with employees. If you are unsure about your business status or have further questions about this, contact The Washington State Department of Licensing at 360-664-1400 or mls@dol.wa.gov or visit their website at www.dol.wa.gov. If you have questions about best business practices in this area, contact Washington Youth Soccer at 253-476-2237.

2) Visit the Washington State Department of Labor & Industries website, www.lni.wa.gov and click "File a Quarterly Report" listed on the homepage under "For Business". You can also access this link [here](#).

3) You will have two options – file via QuickFile or via Claim & Account Center. We recommend filing via Claim & Account Center because this gives you more account options including the ability to go back to your account and print payment receipts.

If you have any questions about the reporting process, you can contact WebSupport@lni.wa.gov, call 360-9025999 or contact your Account Manager Karla Bowman at BowK235@lni.wa.gov or 360-902-5535.

4) For L&I reporting purposes, referees are classified as "Officials for Amateur Athletics" with the classification code of 6103-12 – for more information on the classification click [here](#); the total rate per hour for 2011 is \$0.2880 – all organizations with L&I accounts should have received a "Rate Notice" sheet for 2011 in December 2010. Certain organizations may have modified or different rates; please double check all rates with L&I before completing Quarterly Reports.

5) Methods for calculating your L&I fees are listed below.

Methods of Calculating L&I Fees

1) Keep records of each referee's activity and report the actual hours worked

2) Calculate the total number of games to be refereed per year and the man hours per game and report that on a quarterly basis to the State of Washington. If you use this method, you will need to make an estimate of games by quarter as that is how the State of Washington requires it to be reported. The Labor and Industry classification for reporting purposes is "OFFICIALS for AMATEUR ATHLETICS" code # 6103-12 and the 3rd and 4th quarter 2010 rate per hour is \$.2513 per man hour (Please double-check the rate with your Account Manager at Labor & Industries, Karla Bowman at BowK235@lni.wa.gov or 360-902-5535 .



Historically, Washington Youth Soccer has reported hours as GAME HOURS.

Following this practice, if you had one referee handing a 30 minute game the cost would be \$.1257 per game.

Please note – time spent by referees pre-game and during ½ time should be included in your calculations – please contact your L&I Account Manager to determine an appropriate calculations for this time.

3) Contact your local USSF referee chapter and arrange to have the referee chapter do a pass-through reporting on your Association/Club's behalf.

While any of the three methods will work, the record keeping method (option 1 above) is far less cumbersome than the other 2 methods.

Summary of referee L&I for Washington Youth Soccer Organizations

The Washington State Department of Labor and Industries has determined that all referees are considered workers and, as such, their employer is responsible for paying insurance premiums to Washington State. Per the Washington State Department of Labor and Industries, it has been determined that those who provide games to local referee associations and pay the referees are the referees' employer and are responsible for paying the insurance premiums to Washington State.

Prior to winter 2008, some Washington Youth Soccer Clubs and Associations were not paying the premiums. The State of Washington contacted Washington Youth Soccer and mandated record keeping and the payment of premiums for all Associations/Clubs.

In response to this mandate, Washington Youth Soccer negotiated and signed an agreement with the State of Washington on March 2, 2009 (copy included in documents link below), where the Washington Youth Soccer Corporate Office would assume the fees and task for the Clubs & Associations. Washington Youth Soccer then notified clubs that they should stop reporting effective with the 4th quarter of 2008 as the Corporate Office would assume those duties at no cost to the Clubs or Associations.

The agreement was held until August 2010, at which time the arrangement was terminated with proper notification from the State of Washington to Washington Youth Soccer. It was determined that the legal risks associated with Washington Youth Soccer continuing the practice of covering the cost and reporting as a third party was not our responsibility as a service we supplied.

At this time, responsibility for payments for L&I coverage were transferred back to the point of payment of the referees.

Washington Youth Soccer member organizations that directly pay referees are responsible for calculating and paying Labor and Industries insurance premiums for hours worked as of the September 1, 2010. As detailed above, Washington Youth Soccer will reimburse members for fees paid for the September 1 – December 31, 2010 period with proof of payment.