SPECIAL REPORT

THE NATIONAL ASSOCIATION OF SPORTS OFFICIALS

# OFFICIALS & INDEPENDENT CONTRACTOR STATUS

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**Based Upon a Report**
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**The National Association of Sports Officials**
**Racine, Wis.**

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# SPECIAL REPORT: OFFICIALS & INDEPENDENT CONTRACTOR STATUS

**INTRODUCTION**

The determination whether amateur sports officials are employees or independent contractors can have important tax, liability, and labor ramifications. This can affect the way amateur sports officials do business.

This special report attempts to give a coherent overview of this complex issue. This report will discuss: (1) the governing legal standards used in determining whether workers are independent contractors or employees; (2) the ramifications of this determination; (3) the independent contractor status of amateur sports officials under federal law; (4) the independent contractor status of amateur sports officials under state law; (5) current movements to introduce independent contractor legislation; and (6) models for those groups seeking to introduce legislation.

1.) The governing legal standards

Employers must pay social security taxes, state workers' compensation taxes and state unemployment taxes on their employees' wages. However, employers of independent contractors do not have to pay these taxes. See Illinois Tri-Seal Prods. v. United States, 353 F.2d 216, 231 (Ct. Cl. 1965) (employers do not pay federal employment taxes on independent contractors' earnings); Buncy v. Certified Grocers, Inc., 592 So.2d 336, 337 (Fla. 1 DCA 1992) (per curiam) (employers of independent contractors are exempt from state workers' compensation laws).

The distinction between an employee and an independent contractor under both federal law and the law in most states is the degree of control the worker retains over the means of performing the work. An

independent contractor has the right to control the means by which she will obtain the result desired by her employer; an employee does not. Illinois Tri-Seal Prods., 353 F.2d at 228; Brighton Scli. Dist. v. Lvons, 873 P.2d 26, 28 (Colo. Ct. App. 1993).

It is often rather difficult to determine whether a worker has control over the means of performing the work. Thus, federal law and the law in most states provides supplemental factors to assist regulatory agencies and courts in making these determinations. The best known of these supplemental factors are the IRS's twenty factors set out in Rev. Rul. 87-41, 1987-1 C.B. 296. These factors are highly influential — though it should be noted that they lack the weight of a federal court's decision.

2.) The ramifications of the employee/independent contractor determination

Employees are entitled to workers' compensation coverage. Thus, a finding that sports officials are employees eliminates the need for sports officials to self-insure and switches that burden to the schools and teams, leagues, governing bodies and officials associations. Also, employers are vicariously liable for torts committed by their employees but they are not generally liable for torts committed by independent contractors. Quite obviously, employers of amateur sports officials will face a substantial increase in insurance costs and a likely increase in litigation expenses if the officials are deemed employees. Finally, employees are able to unionize and collectively bargain. Independent contractors cannot. NLRB v. United Ins. Co., 390 U.S. 254, 255 n.1 (1968).

3.) Current status under federal law

Neither the courts nor Congress has resolved the question whether amateur sports officials are employees or independent contractors. The IRS has ruled on this issue twice in Revenue Rulings. The federal courts have dealt with the issue once in a labor case.

a.) The revenue ruling

In 1957, the IRS ruled that college sports officials were employees of "an athletic association composed of colleges and universities" for federal tax purposes. Rev. Rul. 57-119, 1957-1 C.B. 331. The college athletic association selected, trained and assigned the officials and required

them to make extensive post-game reports.

In 1967, the IRS ruled that a group of high school officials were independent contractors and not employees of their own associations. The IRS noted that the officials association provided training and assigned the officials games, and found that these acts were not enough to make the officials employees of their own association. Rev. Rul. 67-119, 1967-1 C.B. 284.

The 1967 ruling appears to make amateur sports officials independent contractors if they are organized under a framework where they control the assigning, training, evaluating, and educational functions through associations as opposed to having schools, teams, leagues and governing bodies control those functions. This reflects the modern trend in officiating where schools, teams, leagues and governing bodies have yielded these functions to sports officials associations. Of course, in some places, schools, leagues, or sports governing bodies will act as coordinators of some of these activities. On occasion, they will certify or license officials. At the college levels, they even hire officiating supervisors. However, these functions tend to be vastly different from the total control over the industry that was exercised by the college conference in 1957.

Despite this 1967 ruling, IRS agents still occasionally pursue officials associations. In 1995, the IRS sought employment taxes from the Pacific Northwest Basketball Officials Association (PNBOA). The IRS argued that the PNBOA was not entitled to the protection of the 1967 ruling because they had to meet standards set by the Washington Interscholastic Activities Association (WIAA), the state high school governing body. The PNBOA prevailed because a previous audit had concluded that their officials were independent contractors. Yet, the PNBOA had to spend time and money plus deal with business uncertainty. They quite clearly weren't very pleased with the situation despite their ultimate win. After all, a loss would likely have put them out of business.

Also, the revenue rulings do not clarify whether amateur officials are independent contractors in their relationships with schools, teams, leagues, and sports governing bodies. Under current IRS practices, sports officials appear to generally be independent contractors during the regular season because their associations control the assignments.

However, the revenue rulings leave a large gap as to the postseason status of amateur sports officials.

Thus, as ridiculous as it may sound, an amateur sports official could conceivably be an independent contractor for 364 days of the year, but an employee of the governing body on the one day that she officiates a high school state final, an NCAA championship game or a national Amateur Softball Association (ASA) game. Indeed, the IRS used this argument to assess back employment taxes against the WIAA in 1994. The WIAA prevailed, but they had to spend a lot of money to do it and there's nothing that would prevent another IRS agent from making the same argument about another sports governing body.

b.) The labor case

The one federal case is Collegiate Basketball Officials Ass'n v. NLRB, 836 F.2d 143 (3d Cir. 1987), aff'g Big East Conference, 282 N.L.R.B. 335 (1986). In this case, the CBOA sought to be the collective bargaining representative for college basketball officials. The National Labor Relations Board (NLRB) denied them that status, ruling that the officials were independent contractors and consequently unable to collectively bargain.

The 3d Circuit upheld the NLRB, but it did so because the NLRB is the organization which is charged with making these decisions and the decision was supported by "substantial evidence." CBOA, 836 F.2d. at 849. Normally, a 3d Circuit ruling that amateur sports officials are independent contractors would be definitive precedent which would make amateur sports officials independent contractors in labor and tax cases. However, the 3d Circuit's reliance upon the NLRB's expertise means that the 3d Circuit's ruling has little (if any) precedential value outside of the limited context of a labor case.

While the CBOA case provides little precedential value, it does contain valuable guidance on how courts should make the determination of whether amateur sports officials are independent contractors. The 3d Circuit made it quite clear that it believed that things like wearing a uniform and having to show up to a game 90 minutes early did not make college basketball officials employees even though these are the types of things which normally do make workers employees. Indeed, the 3d Circuit went so far as to note that officiating is a high skill

industry in which participants control whether they will accept or reject their game assignments. The 3d Circuit concluded that officiating is a unique industry which "ill fits the usual distinction between independent contractors and employees." CBOA, 836 F.2d at 149.

c.) Summary

Federal law is scarce but it does indicate that amateur sports officials are independent contractors. However, the scarcity of the law leaves substantial openings for sports officials to be found employees of schools, teams, leagues, and sports governing bodies. The chances of sports officials being ruled employees become even greater in postseason events where sports officials associations no longer play a predominant role in controlling the assignments, evaluations and management of the official in his or her relationship with the sponsor of the event.

4.) Current status under state law

Fourteen states have ruled that amateur sports officials are independent contractors. Eight of these states have passed legislation making amateur sports officials independent contractors. The other six states have published judicial opinions to that effect. There is neither state legislation nor any state judicial opinions which make amateur sports officials employees. Interestingly, all fourteen of these states have only made amateur sports officials independent contractors for purposes of workers' compensation. None of them have addressed whether amateur sports officials are employees or independent contractors for unemployment insurance purposes.

a.) The workers' compensation legislation

The eight states with legislation making amateur sports officials independent contractors for workers' compensation purposes are Alaska, California, Georgia, Idaho, Missouri, Montana, Oregon and Virginia. For those who are interested in reading this legislation, the citations are. Alaska Stat. Sec. 23.30.230(a)(4); Cal. Labor Code Sec. 3352(n); Ga. Code Ann. Sec. 34-9- Idaho Code Sec 72-212(12) (pocket part); Mo. Rev. Stat. Sec. 287.090 1(6) (pocket part); Mont. Code Ann. Sec. 39-71-401(2)0); Or. Rev. Stat. Sec. 656.027(13) (supp. 1996); and Va. Code Ann. Sec. 65.2- 101 (definition of employee (2)(m)).

All eight states make amateur sports officials independent contractors no matter who the employer is. Thus, a high school baseball umpire is an independent contractor regardless whether his employer is deemed to be: (1) the school, team or other entity organizing the game (2) the league or conference; (3) the governing body; or (4) the officials association. The legislation simply does not distinguish between these four possible employers of a sports official.

However, it should be noted that most of these states specifically exclude people officiating a game played or run by an entity which normally employs them from the definition of independent contractor. The intent of this exclusion is to make sure that municipal recreation workers and other similarly situated workers do not lose their normal workers' compensation protection simply because they happen to be officiating, monitoring or supervising as part of their normal employment activities. These workers are clearly functioning as employees and should not be lumped in with the vast majority of independent sports officials, such as Amateur Softball Association (ASA) umpires, high school volleyball or college football officials. A high school teacher or college employee can keep his or her normal workers' compensation while officiating games in his or her school district or University system. An auxiliary benefit of this exception is that a high school teacher or college employee can keep his or her normal workers' compensation while officiating games in his or her school district or University system.

b.) <u>The published judicial opinions</u>

Six states have published court opinions holding that amateur sports officials are independent contractors: South Carolina, New York, Pennsylvania, New Jersey, Colorado and Maryland. These courts have found amateur sports officials to be independent contractors in their relationships with schools, leagues and the officials associations which assign the games. However, no published opinion has addressed whether amateur sports officials are employees or independent contractors in their relationships with sports governing bodies. Thus, the strange situation where a sports official could be an independent contractor during the regular season but an employee of the governing body during the postseason could – but is not likely to – occur at the state level.

These six published decisions are all based on the official's right to control the manner in which he or she conducts the game. The six decisions are set out below:

1. The South Carolina Court of Appeals held that a high school football official was not an employee of the school he serviced, the league which sponsored the game nor the officials association which assigned him the game. None of those entities had the right to control how the official called the game. Farrar v. D.W. Daniel High- Sch., 309 S.C. 523, 525, 424 S.E.2d, 543, 544-45 (S.C. Ct. App. 1992).

2. The New York Supreme Court, Appellate Division held that an official was not an employee of the school whose game he officiated because he provided his own equipment and was treated like an independent contractor. O'Neil v. Blasdell High Sch., I A.D.2d 854, 148 N.Y.S.2d 792 (App. Div. 1956).

3. The Pennsylvania Commonwealth Court held that a clause in the Pennsylvania Interscholastic Athletic Association's (the state governing body) constitution which gave the school principal control over all interscholastic events did not make the official a school employee because the official had total control over the officiating of the game. Lynch V. Workmen's Compensation Appeal Bd., 554 A.2d 159, 161-62 (Pa. Commw. Ct. 1989), appeal denied, 525 Pa. 629, 578 A.2d 416 (1990).

4. The Appellate Division of the New Jersey Superior Court noted the official's right to control the game and also found that basketball officials are running a business separate from the league and any link to the league. Ehehalt v. Livingston Bd. Of Educ., 147 N.J. Super. 511, 371 A.2d 752, 753 (N.J. Super. Ct. App. Div. 1977).

5. The Colorado Court of Appeals also noted the official's right to control the game. The Court further noted that officials are not hired on a continuous basis to conduct school activities — rather they are hired on a job by job basis. Moreover, referees had notice through an officials contract that they were viewed as independent contractors and expected to provide their own liability coverage. Brighton Sch. Dist. v. Lyons, 873 P.2d 26, 29 (Colo. Ct. App. 1993), rehearing denied (1993), cert. denied (Colo. 1994).

6. Finally, in Maryland, a softball umpire was held an independent contractor in his relationship with his umpires association. The fact that

his umpires association trained him, had a minimum game requirement, assessed assignors fees and tested and fined its members did not make the umpire an employee as long as he controlled the manner in which he called the game. Gale v. Greater Washington Softball Umpires Ass'n., 19 Md. App. 481, 485, 488, 311 A.2d 817 820, 822 (Md. Ct. Spec. App. 1973).

The Arizona Court of Appeals and the Louisiana Court of Appeals have also addressed whether amateur sports officials were independent contractors or employees. In fact, both states found that amateur sports officials were not employees of state high school governing bodies.

However, the Arizona case was not published. See Aetna Casualty & Sur. v. Arizona Interscholastic Ass'n., No. 2 Ca-Cv 92-0161, 1992 WL 321360, at *5, 1992 Ariz. App. Lexis 301, at *14-16 (Ariz. Ct. App. Nov. 10, 1992). Thus, the case has no precedential value.

The Louisiana case never concluded that officials were independent contractors. Rather, it concluded that high school officials were not employees of the Louisiana High School Athletic Association during the regular season because schools and leagues were running the games. See Harvey v. Ouachita Parish Sch. Bd., 545 So.2d 1241 (La. Ct. App. 1989). Despite strong indications that sports officials are independent contractors, this Louisiana decision leaves the door open for amateur officials to be found employees of a sports governing body during the postseason.

Finally, the Idaho Supreme Court considered this issue in a workers' compensation case. The Idaho Supreme Court held that a county school district was liable for workers' compensation payments to an injured sports official, thereby classifying amateur sports officials as employees for state employment tax purposes. Ford v. Bonner Countv Sch. Dist., 10 1 Idaho 320, 612 P.2d 557 (1980). Ford would be the only case where a sports official was held an employee. However, the Idaho legislature was so concerned with the economic ramifications of the decision (namely increased tax liability and vicarious tort liability imposed upon its public schools and municipal athletic programs) that it immediately passed legislation making amateur sports officials independent contractors for workers' compensation purposes. That legislation was discussed earlier in this section. Ford has no precedential value at all as it was reversed by the Idaho legislature. However, Ford does

demonstrate what would probably happen if courts declared amateur sports officials employees. The astronomical tax and liability costs would place state schools, municipal recreation leagues and even privately sponsored leagues in economic danger and most states would quickly draft legislation to avoid the consequences. In short, states can't really afford to have amateur sports officials be employees.

c.) The unemployment issue

There are no published opinions addressing whether amateur sports officials are independent contractors for unemployment insurance purposes. Tax agencies have only recently become aggressive in pursuing revenue generated from amateur sports officiating. There simply hasn't been enough time to develop a sufficient number of incidents to generate a body of published opinions.

There is also no legislation on this issue. This is a result of the Department of Labor intimidating states into not passing independent contractor unemployment legislation by claiming the legislation would create a conflict with the Federal Unemployment Tax Act (FUTA). 26 U.S.C. 3301 et. seq..

Under FUTA, employers must pay federal unemployment taxes on their employees' wages. However, the federal government gives employers a 90% credit for payments into certified state unemployment program. 26 U.S.C. Sec. 3302; Ibarra v. Texas Employment Comm'n, 823 F.2d 873, 874 (5th Cir. 1987). Also, the federal government provides an administrative subsidy to states which run certified unemployment programs. 42 U.S.C. Secs. 501-503; New York Tel. Co. v. New York Labor Dept., 440 U.S. 519, 536 (1978). A state's unemployment program must be consistent with FUTA requirements in order to be certified by the Department of Labor. Without certification, the employers will lose their tax credit and the state administrative subsidy will be revoked. 26 U.S.C. Sec. 3304.

The Department of Labor claims that state unemployment programs which make amateur sports officials independent contractors are inconsistent with FUTA. The Department bases this argument on 1970 and 1976 amendments to FUTA which required state unemployment programs to cover school employees and the employees of nonprofits

with four or more employees. 26 U.S.C. Sec. 3 3309 (a) and (b). These employees used to fall under two of the twenty listed exemptions from FUTA coverage set out in 26 U.S.C. Sec. 3306(c). The only way a certified state program can exempt these employees now is if they fall under one of the other eighteen exemptions. The Department of Labor argues that amateur sports officials are employees who often work for schools and nonprofits and do not fall under any exemption.

Thus, the Department of Labor threatened to decertify the Alaska unemployment program in 1989 after Alaska passed House Bill 147, which made Alaska's amateur sports officials independent contractors for unemployment insurance purposes. The Department of Labor immediately notified Alaska that HB 147 created a FUTA consistency conflict. Alaska was forced to repeal HB 147 in June of 1990. In 1998, Alaska passed a new Bill (HB 484) which makes amateur sports officials independent contractors until December 31, 1999. After 1999, the independent contractor status will terminate unless the federal government amends FUTA to protect amateur sports officials.

Similarly, the California unemployment agency (the Employment Development Department) was sympathetic to classifying amateur sports officials as independent contractors in 1995. However, the agency noted the risk of FUTA inconsistency. This conflict was resolved by using the state regulatory scheme to draw very specific requirements which officials must meet in order to be independent contractors for unemployment purposes. These regulations are set out at Cal. Code Regs. Title 22 Sec. 4304-10.

The Department of Labor can intimidate state legislatures. Obviously, a state legislature cannot politically afford to put their entire state unemployment program at risk of losing its subsidy. However, state court judges may not be subject to political intimidation and, as we have seen, they always find amateur sports officials to be independent contractors. A state court published opinion that amateur sports officials are independent contractors for unemployment insurance purposes could create a dangerous situation. The state unemployment agency would be bound by the decision, but would simultaneously be in jeopardy of losing its federal subsidy. The federal government would likely step in and pass FUTA legislation exempting sports officials in order to avert political disaster. Worse, it is highly likely that the Department of Labor is misinterpreting FUTA. The Department of

Labor's argument that amateur sports officials do not fall into one of the FUTA exemptions ignores the fact that FUTA specifically exempts any worker who is a common law independent contractor. 26 U.S.C. Secs. 3306(i) and 3121(d). Further, the federal courts make it clear that these common law standards apply. The Supreme Court stated that anyone who is an independent contractor under common law standards is exempt from FUTA provisions. United States v. Webb, 397 U.S. 179, 183 (1970). The Federal Court of Appeals has said, on numerous occasions, that the common law standards apply. For an example, see General Inv. Corp. v. United States, 823 F.2d 337, 341 (9th Cir. 1987).

The FUTA exemption for common law independent contractors simply means that anyone who is found to be an independent contractor in published cases is an independent contractor for FUTA. The previous sections of this report noted that all fourteen published state cases, the one unpublished state case, the one state case which did not fully address the issue and the one federal published case all held amateur sports officials to be independent contractors. Thus, amateur sports officials should be automatically exempt from FUTA and should not have to fall into any of the twenty special classes of employees who are exempt. In short, independent contractors don't need to gain exemptions from the definition of employee; they're already exempt. Nevertheless, no state legislature can afford to back amateur sports officials if it means picking a fight with the Department of Labor and putting an entire state administrative program at risk of losing its funding.

d.) Summary

Amateur sports officials can safely assume that they are independent contractors for workers' compensation purposes. The officials in the eight states with legislation can be absolutely certain. The officials in the six states with precedential published opinions can safely assume that they are independent contractors except when they officiate a postseason game. In the postseason, an amateur sports official's status is still uncertain — although it would seem strange to have a person become an employee for one day after he or she was an independent contractor for 364 days. The officials in states with neither published opinions or legislation can assume that they are independent contractors, but they can also assume that their status could be challenged and they might have to engage in an expensive legal battle

to be found independent contractors.

It is not clear whether amateur sports officials are employees or independent contractors for unemployment insurance purposes. While most courts have ruled that amateur sports officials are independent contractors, the issue has not come up in the unemployment context. However, it would seem strange to be an independent contractor for one purpose and an employee for another. Finally, the Department of Labor does not seem to be convinced that amateur sports officials are independent contractors. The influence which the Department of Labor can bring to bear under FUTA means that more states may assess unemployment taxes against amateur sports officials in order to avoid potential FUTA conflicts.

5.) Current legislative movements

Groups in Florida and Nevada are currently working on state legislation. It is not clear how much progress they have made at this time. The most important current legislation is at the federal level. U.S. Senator Ted Stevens of Alaska has been listening to testimony and reviewing documents on the FUTA issue for the past two years. Much of this testimony has been mixed in with Senator Stevens's review of possible amendments to the Amateur Sports Act, which governs the administration of the U.S. Olympic movement. Don Collins, author of this report and an expert in employment issues and Robert Kanaby, Executive Director of the National Federation of State High School Associations, have both been involved in work on the Amateur Sports Act amendments, and Senator Stevens is considering using language similar to that submitted by Mr. Collins.

Obviously, if Senator Stevens can pass FUTA legislation making, amateur sports officials independent contractors he will also ensure that the Alaska state legislation won't die because of a FUTA inconsistency problem. It is also likely that many states will automatically amend their state codes to exempt amateur sports officials simply to stay consistent with FUTA. Thus, Senator Stevens could have an enormous national impact if he can pass FUTA independent contractor legislation.

6.) Model Legislation

NASO does not have a formal position on this issue. After all, amateur sports officials can derive some benefits from being employees. For example, they can join unions and collectively bargain. However, NASO does wish for any of its members who wish to pursue independent contractor legislation to have a good base of information. Thus, this report concludes with model legislation. This model is the same model which was used in California, Virginia and Georgia. It is the model language provided to the Nevada and Florida groups.

Readers should note that this model language only covers state workers' compensation legislation. Because of the complexity of the unemployment issue, it is not advisable to rely upon a model. Indeed, it may not be wise to tackle the unemployment issue until Senator Stevens's federal FUTA legislation has been voted on.

MODEL LEGISLATION

Step one – Find the section of your state code which lists groups of workers who are exempt from the definition of employee for workers' compensation purposes (this is usually called the Labor Code). Usually, there'll be quite a few exempt groups and they'll be listed in a tabulated form. Go to the last item in the tabulated list. If the tab is a numerical tab, your legislation will be the next number. If it is an alphabetical tab, your legislation will be the next letter.

Step two – Add sports officials to the list of exempt employees.

Step three – Define sports officials. This will save a lot of people the trouble of having to go to court later on.

Step four – Eliminate those people who are normal employees of the entity sponsoring the game (remember the discussion of municipal employees in part (4)(a)).

Step five – Make sure that you haven't eliminated anyone who doesn't want to be eliminated in step four. For example, in California all regular employees are exempt. Thus, a high school teacher keeps his workers' compensation protection when officiating within his own school district. Californians had no problem with this. However, in Florida the

teachers didn't want to be exempt because they didn't want their paychecks reduced by the amount of the workers' compensation taxes. Thus, the legislation in Florida must account for this.

When you have completed all five steps, you will have something that looks like this:

**Section _____ of the _____(probably Labor) Code is amended to read:**

**Employee excludes the following:**
**(tab section) Any person providing services as a sports official at a sports event in which the players are not compensated. In this paragraph, "sports officials" includes an umpire, referee, judge, scorekeeper, timekeeper, organizer, or other person who is a neutral participant in a sports event. This exclusion does not apply to workers' compensation claims against schools, associations of schools or other organizations sponsoring a sports contest where the claimant is a sports official who is a regular employee of such school, association of schools, or other organization sponsoring the sports contest.**

A few notes:

1.) Some states just don't like the idea of giving a break to for profit organizations. Thus, your first sentence may have to delete the language "at a sports event at which the players are not compensated" and substitute "for an entity sponsoring an intercollegiate or interscholastic sports event or an entity which is a public entity or private nonprofit organization sponsoring an amateur sports event." This may also require some minor adjustments to the last sentence of the model.

2.) In a state like Florida, where interscholastic teachers don't want to be employees but you still need to protect municipal recreation workers, simply alter the last sentence as follows: "This exclusion does not apply to workers' compensation claims against organizations sponsoring a sports contest where the claimant is a sports official who is a regular employee of the organization sponsoring the contest except where the claimant is officiating an interscholastic (high school, middle school or elementary school) contest."

Hopefully, this report and this Model Legislation proves helpful to those who wish or need to use it. Should you have any questions, feel free to contact the NASO office.

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