



■ POLICY

□ GUIDELINE

Diocese of Columbus

Policy – Payments to Game Officials

1. Each Official working Diocesan Recreation Association (DRA) games must submit a completed and signed W9 to the DRA office before being assigned to DRA games. These forms will be kept securely by the Diocesan Finance Office.
2. If an Official is working games not managed through the DRA, the individual location will request a completed W9 form for their files.
3. Each Official is required to bring two copies of the Game Official Payment Form to each contest they are to officiate. This form is used to document compensation paid to the Official. If you are officiating multiple games at a location on a single day, two forms should be completed for each game. The forms are signed by both the Official and the individual paying the Official. The Payment Form is a 2 part form so that both the Official and the individual paying the Official may keep a copy.
4. Each Diocesan entity will track the amount paid to an individual, based on the Payment Forms, for the calendar year, and if the amount paid exceeds \$600.00, the individual will be sent a 1099-MISC as required by the Internal Revenue Service. Where this occurs, the location will contact the Diocesan Finance Office to obtain a copy of the appropriate W9 if they have not collected a W9 separately.

The complete policy is found on the next pages.