



THE OFFICIAL WORD

February 2021

A Publication of the Montana Officials' Association

One South Dakota Avenue, Helena, Montana 59601 • Phone: (406) 442-6010 • Fax: (406) 442-8250 • www.mhsa.org

HITTING THE MARK

Mark Beckman, MOA Commissioner:

The 2020 fall championships concluded a few months ago, went well and are now a part of a MHSAs history. I wasn't sure we were going to get to this point, not only when we started this fall, but also through all the challenges the season presented as it progressed. It is important to thank those who were involved in this successful season. First, our Executive Board is an outstanding group of people who did an excellent job reviewing and approving the requirements/considerations and post season formats for fall activities. They had had many difficult decisions to make and those decisions were not easy. Also, I want to thank the MHSAs staff for all their hard work and effort establishing those requirements and considerations and working through regular season quarantines, postponements, etc. along with dealing with post season formats and tournament/playoff administration. We are fortunate to have such a great Board and Staff! I want to thank our MOA Regional Director Board for their work reviewing and sharing the requirements and considerations for officials and encouraging the following of proper protocols during the season. In addition, I appreciate all our administrators, coaches, players, officials, parents and fans who followed all the requirements, considerations and state and local health department directives to make the season possible. I especially want to shout out to all our fall sports officials for the extra efforts each of you made during the season.

For all of us, there was a lot of anxiety, stress and criticism as the fall season progressed. However, there is a feeling of accomplishment that our student activity participants had the opportunity to participate (especially our seniors) and we were able to crown champions in all our fall sports.

I also want to thank you for all your efforts as we progress through this winter season in basketball and wrestling. There are challenges with winter sports, however, I know we have a great group of people involved at all levels who are up to these challenges as we attempt to navigate through post season play.

The MHSAs Executive Board approved a varsity fee increase for regular season contests and for post season tournaments. The increase will be spread over three years for regular season beginning with an increase from \$60 to \$65 next year, \$65 to \$70 the second year and \$70 to \$75 in the third year. Post season fees will increase beginning in 2022-2023 with a corresponding increase for the next three years after. The Board realized that the varsity fee has not been increased for ten years and it was time. Because of COVID and school budget preparation, they spread the almost 25% increase over three years.

There continues to be questions regarding officials and your tax liability. Some schools have been including mileage and per diem as taxable income which they are not. Only the game fee is taxable income. If you have any questions regarding tax liability, please contact me. I will be sending the information below to school activity directors, school business managers and school district clerks.

By Montana Code Annotated, officials are excluded from the definition of employment (*classified as independent contractors*) under **39-51-204 section (y) – service performed by an individual as an official, including timer, referee, umpire or judge, at an amateur athletic event.**

Officials are exempt from Workers Compensation under **39-71-401 section (j) – employment as an official, including timer, referee, umpire, or judge, at an amateur athletic event.**

By law, officials are taxed only on their contest/game fees. Mileage and per diem are not taxable income and schools should not include mileage and per diem when calculating totals for Form 1099. **Officials are expected to keep detailed records of compensation and expenses and are responsible for reporting the difference, whether a profit or a loss, between the amount provided for mileage and per diem and the amount actually spent for those items.**

Form 1099 is required only when an official has earned \$600 or more from a single payee (school) and Form W9 will be

provided to officials by the schools in order to collect taxpayer identification information. Schools sometimes request an official's tax id number early in the season and officials have the right to refuse to provide that information if they believe they will not meet the \$600 minimum, but according to MHSA legal counsel, the school also has the right to refuse to hire that official if the requested information is not provided.

Recently, the IRS has become more vigilant in tracking the income of sport officials and it is important for officials to remember that all officiating fees are taxable income and should be reported on each year's tax return, even if a Form 1099 is not generated.

In this article each February I always share a reminder on Officials Professionalism. As stated below, officials are not authorized to choose rules they will or will not enforce. If you have concerns with a rule, please contact the MHSA staff member who is responsible for the sport you are officiating, and they will send you the information on how to submit a rules change to the NFHS.

With that in mind, I would like to share with you once again the Officials' Professionalism statement that is included in many of the NFHS Officials Manuals:

Officials' Professionalism

Officials have the responsibility for enforcing the existing rules structure in a consistent manner. Officials are not authorized to create new rules on the floor, nor are they authorized to choose rules they will or will not enforce. Officials' personal opinion about the value of a rule is not to have an effect on the enforcement of that rule. Players and coaches must have a consistently called game, so they can make proper adjustments. Inconsistency breeds confusion and confrontation.

Once again it is important that I share our appreciation (the MHSA/MOA staff and the MHSA Member Schools) for all your efforts. No doubt, without officials it is just recess!

NFHS OFFICIALS OF THE YEAR-2019-20

Each year the NFHS Officials Association requests nominations from each state for "Official of the Year" awards. Nominees must exemplify the highest standards of ethical conduct, moral character and carry the endorsement of their respective state high school association. They shall have made a recent significant contribution to high school officiating in their state. Congratulations to Montana's 2019-2020 Officials of the Year:

- Boys' Basketball-----Jim Foran
- Girls' Basketball-----Brad Tilleman

- Volleyball-----Marilyn Tobin
- Softball-----none
- Football-----Eric Obrigewitch
- Wrestling-----Alex Gles
- Boys' Soccer-----Chad Kriskovich
- Girls' Soccer-----Jordann Brown

CLINIC ATTENDANCE SUMMARIZED

The attendance for basketball and wrestling online rules clinics is as follows:

BASKETBALL

- Total-----1,455
- Officials-----683
- Coaches/Administrators-----772

WRESTLING

- Total-----333
- Officials-----85
- Coaches/Administrators-----248

STUDY CLUB REMINDER

Pool Leaders - Please get your study club attendance records to your regional director by the deadlines indicated in the MOA Handbook on page 122-123. The directors are responsible for recording attendance and completion of study clubs and sending that information to the MHSA/MOA office. They must also approve any upgrade evaluations. This information can greatly impact the rating of each member of your pool, so we ask that you be as accurate as possible. **Also, please be aware that each study club attendance form must be signed by your regional director in order for your members to receive credit.**

MOA PROPOSALS FROM WINTER REGIONAL DIRECTORS' MEETING

The MOA Regional Directors met on December 7th and reviewed proposals and requests from local pools, individual officials and schools. Below is a recap of proposals that were approved:

MOA proposal approved at the December meeting

The MHSA Executive Board approved a varsity fee increase for regular season contests and for post season tournaments. The increase will be spread over three years for regular season beginning with an increase from \$60 to \$65 next year, \$65 to \$70 the second year and \$70 to \$75 in the third year. Post season fees will increase beginning in 2022-2023 with a corresponding increase for the next three years after. The Board realized that the varsity fee has not been increased for ten years and it was time. Because of COVID and school budget preparation, they spread the almost 25% increase over three years.

Softball News

After not being able to have a softball season last year, we are excited for this year's season to start. We will use the same rule book and materials as last year. There haven't been any rule changes for this year.

The MHSAA online Softball rules clinic will be launched on March 3rd.

2020-21 FOOTBALL CHAMPIONSHIP OFFICIALS

Class AA Football Championship

Daniel Holland-Belgrade
Michael Bell-Belgrade
Will Ralph-Bozeman
Jared Bennett-Belgrade
Travis Huntsinger-Bozeman
Matthew Heckel-Bozeman

Class A Football Championship

James Christ-Belgrade
Wynn Krauss-Bozeman
Kevin Bethke-Bozeman
Jim Gannon-Bozeman
Jared Silvey-Belgrade

Class B Football

Patrick Ryan-Great Falls
Kody Lambert-Great Falls
Ben Jaques-Great Falls
Lance Boyd-Great Falls
Roger Spring-Great Falls
Joe Potoczny-Great Falls

8-player Football Championship

James Anderson-Missoula
Brandon Ihde-Lolo
Richie Borden-Hamilton
Marc Brekke-Missoula
Joel Fuhrmann-Charlo
Damian Droessler-Missoula

Class C 6-Player Football Championship

Eric D Peterson-Wolf Point
Dan Schmidt-Poplar
Jeff Kent-Wolf Point
Jason Frederick-Poplar
Craig Smith-Wolf Point

2020-21 SOCCER CHAMPIONSHIP OFFICIALS

Class AA Boys' State Championship

Kyle Thompson – Belgrade
Jordann Brown – Big Timber
Jack Dockery – Bozeman
John Pugh – Bozeman

Class AA Girls State Championship

Ryan Swenson – Helena
Keith Noem – East Helena
Dan Jankowski – Helena
Shannon Walker – Helena

Class A Girls' Championship

Mike Woodring – Billings
Shawn O'Brien – Billings
Chad Kriskovich – Billings
Mark Weber – Billings

Class A Boys' Championship

Darryl Byle – Kalispell
Guy Lavoie – Kalispell
Pete Metzmaker – Whitefish
Mike Stebbins – Kalispell

2020-21 STATE CHAMPIONSHIP OFFICIALS

Class AA

Marilyn Tobin-Butte
Susan Hucceby-Butte Charmayne
Kaminski-Helena
Larry Sickerson-Helena

Class A

Joanna Horsburgh – Cartright, ND
Tracy Gabbert - Glendive
Jackie Armstrong - Miles City
Nicole Smith - Miles City
Maree Averett - Sidney
Sherrie Bawden – Sidney

Class B

Gail Davis – Cut Bank
Gail Hofstad – Cut Bank
Bill Nansel – Shelby
Lea Potoczny – Great Falls
Scott Donisthorpe – Great Falls
Bonnie Cook – Fort Benton

Class C

Melissa Evans - Chinook
Arron Franzen - Glasgow
Nichole Gamas - Glasgow
Tim Hagen - Havre
Katie Heath - Havre
Patrick Sargent - Malta