

USDAA Policies & Procedures

Statement on Policies for Engaging Judges

Effective: January 1, 2001, Last updated October 2006.

A group is responsible for engaging one or more "qualified" judges to officiate at an event. A "qualified" person is one who has met the qualification requirements as set forth in Appendix B of USDAA Rules and Regulations and are listed on USDAA's "Approved Judges List". Both the class schedule and judging assignments for an event must be filed with USDAA on the approved "Class Schedule and Judges Panel" form ***no later than four months prior to the event date*** to avoid late filing charges. Earlier engagement is encouraged in order to avoid scheduling conflicts between judges and other groups.

A judge's responsibilities are outlined in Chapter 2 of USDAA Rules & Regulations, as well as the responsibilities of the host group. It is important that both the group and the judge understand the division of responsibilities and authority in order to have a smooth running event.

The following general policies for engaging judges have been established to provide guidance to groups to avoid potential problems with competitors not obtaining the requisite qualifying scores under the required number of judges for titling purposes, to encourage further exposure to a wider range of judges in each geographic region of the country, and to generally foster development of the judging corps to assure an ample supply of qualified individuals for judging future events. ***Advance USDAA approval need not be obtained where the policies below are followed:***

- If a fully-approved masters judge (i.e., one not requiring supervision) is engaged, the second judge must be someone needing supervision from the masters list or be someone from the advanced or starters level list.
- If a third judge is needed for an event, they may be a fully-approved masters judge provided the class schedule warrants such qualifications, such as double offering of masters level classes or offering of Dog Agility Masters® /Versatility Pairs qualifying event.
- A judge should not be engaged more than once in a two year period by a group.
- A judge may not judge a member of their immediate family, other person residing in the same household or their own dog run by another party ***in a class held for titling purposes.***
- Careful consideration should be given when inviting a judge that has judged in the region more than three times in a two year period. (A region is defined as a geographic area within which entry is anticipated to drive to the event, which may be assumed to be within a 600 mile radius.
- The criteria for engaging additional judges should be when the entry is expected to result in classes filling an eight hour day. The following table may be used as a guideline, but there are other variables that may impact whether or not additional judges are required:

. . . Continued

# of Dogs Entered	# of Rounds/Day	# of Judges*
> 135	270-540	2
> 270	540-810	3
> 405	810-1,080	4
> 540	1,080-1,720	5

*Depending on the class offering and the distribution of entries among the classes, an additional judge may not need to be fully utilized, but instead may be utilized sparingly to provide lunch breaks or other relief for the primary judges.

As an additional aid in evaluating judging and class scheduling needs, following are estimated averages of rounds per hour for the different classes typically offered at events:

Class Name	Rounds/Hour Masters/Advanced	Rounds/Hours Starters
Titling Classes		
Standard Agility	35-45	30-35
Gamblers	35-40	30-35
Jumpers	50-55	40-45
Pairs Relay	35-40	30-35
Snooker	40-50	35-45
Tournament Competition		
Grand Prix of Dog Agility® Dog Agility Masters® Team Standard Agility Dog Agility Masters® Team Snooker	45-50	N/A
Dog Agility Steeplechase® Dog Agility Masters® Team Jumping	50-60	N/A
Dog Agility Masters® Team Gamblers	35-40	N/A
Dog Agility Masters® Three-Dog Relay	30	N/A

Judging Fees

Though the contractual arrangements between a group and a judge are fully negotiable between them, the USDAA Board of Directors has published a recommended fee schedule for judges (see below) that the Board believes is fair compensation for judging services. It is important in understanding these fees that USDAA pays judges for their course designs for each sanctioned event, so a group should only consider the time that the judge spends at the event in arriving at a negotiated fee arrangement.:

Judging Level	Fee*	Minimum/Day**
Masters - No supervision required	\$1/entry	\$150
Masters under Supervision Advanced Level - No supervision required	90¢/entry	\$100
Advanced under Supervision Starters Level - No supervision required	80¢/entry	\$ 50
Starters Level under Supervision	80¢/entry	\$ 25

* Fee is based upon # of dogs entered in a class since this is an easily verifiable figure based upon the running order list.

** Minimum is provided for judges engaged for the day.

Judges may also be engaged to provide services other than judging competitors in the ring. USDAA recommendations relative to some of these services are listed below:

- Judges who are engaged solely for the purpose of supervising apprentice judges should be paid on an hourly basis. The time paid should include any idle time that the judge is required to be on site for purposes of fulfilling their assignment. A Masters Supervisor (i.e., a fully-approved masters judge carrying a supervisor's designation, which is denoted by "S" on the Approved Judge's List) is required for supervising apprentice masters judges. Apprentice judges at Advanced and Starters levels may be supervised by either a fully-approved Advanced judge or any Masters level judge. A Masters Supervisor should be paid at a rate of \$30/hour, and all other supervisors at \$25/hour.
- Judges who are engaged solely for the purpose of measuring dogs should also be compensated on an hourly basis. Certified measuring judges are recommended at \$30/hour and all other judges at the rate of \$25/hour.

It is expected under normal circumstances that a judge would travel to an event the afternoon or evening prior to the start of an event and return home the evening of the final day of the event. Any additional travel days may represent lost time from work or an infringement on personal time that may warrant additional compensation. A recommended provision would be to provide a meal allowance (and pay any other necessary and reasonable expenses) in addition to compensating the judge at one-half their daily minimum scheduled fee rate for any travel day extending beyond the last day of an event, whether scheduled or unintended (such as a result of cancelled or missed airline flights).

All judging fees paid are in addition to normal and reasonable travel-related expenses. These customarily may include airfare, car rental, use of personal automobile, transit to and from the airport, kenneling fees, meals, hotel, supplies, necessary telephone charges. A group should consult with a judge what expenses they will have in order to adequately budget for a judge's expenses, as each judge may have different circumstances.

Contractual Arrangements

In selecting judges, it is important that the host group provide a written agreement to address the terms and fees to be paid to a judge for services. Judges on the "Approved Judges List" are independent contractors who have demonstrated the knowledge and skills necessary to meet USDAA qualitative standards. Internal Revenue Service (IRS) regulations provide that such contracts stipulate that the party is an independent contractor and that they are responsible for their own payroll taxes. In addition to provisions for fees and out-of-pocket expenses, a group may wish to include provisions relative to cancellation of event, or other emergency situations and how they will be handled. It may be sufficient, for example, that a contract simply state that fees and other terms and conditions as recommended by the USDAA Policy Statement for Engaging Judges at the time of the event shall apply, followed by a statement providing that the judge is an independent contractor and is responsible for their own payroll taxes.

Should a group have to cancel an event it is recommended that a group should reimburse a judge for any out-of-pocket expenses. Should a judge have an emergency situation arise such that they are unable to fulfill an

engagement, they should provide restitution to a group for any excess expenses that may arise as a result thereof, and should extend assistance to the group in finding a qualified replacement. Such excess expenses might include the cost of airfare in excess of the cost that might otherwise have been obtained had an advance purchase been possible. Further, to minimize financial hardship, a group should consider extending an invitation to judge at a later date in order that the judge may attempt to recover a portion of their lost costs on nonrefundable airline tickets. If a group has purchased a nonrefundable airline ticket, the judge should reimburse the group for the cost of the ticket, whether invited to judge in the future or not, as the ticket is only usable by the designated passenger, if it may be used at all. The Board does not recommend any fees, as they also do not recommend any punitive payments for cancellation by the judge, recognizing that judging is intended to be a means of giving something back to the sport in a constructive and cooperative manner, and is not intended to be a source of vital income to the judge upon which they build a career. These terms are intended to foster and evidence cooperative goodwill in the best interest of the sport.

Along with the letter of agreement, the group should send Form W-9 requesting the judge's taxpayer identification number, since non-employee compensation (i.e., judging fees) are reportable to the Internal Revenue Service.

Tax Responsibilities

Because a judge is deemed to be an independent contractor on the basis of their control and the degree of independence in establishing their dealings with groups and USDAA, for income tax purposes, a group is required to report fees paid to judges to the Internal Revenue Service on Form 1099-MISC as non-employee compensation, pursuant to IRS regulations.

Following is a basic overview of the process for reporting of income; however, a group should consult with a tax professional in order to assure that the following is accurate for the year.

- **FORM 1099 Requirement** - Amounts paid to an individual of \$600 or more in fees and "unsubstantiated reimbursements of expenses" in a calendar year are required to be reported on "Form 1099 MISC - Miscellaneous Income". This is a multi-part form, with select copies going to the recipient of their use in preparing their annual income tax return, and a copy to the Internal Revenue Service for reporting of payments. All Form 1099's issued during the year are summarized on Form 1096 and are then submitted to the IRS following the end of the calendar year. If payments above are NOT \$600 or more, typically no filing has been required under the regulations.

An important element is to determine what "unsubstantiated" expenses are, as reimbursements of such "unsubstantiated" expenses must be included as non-employee compensation, therefore placing the burden of accountability on the legitimacy of the expense on the person who has the supporting documentation of the expense, if any is required under the regulations. So in order to "substantiate" the expense, the judge (i.e., recipient of the reimbursement) must submit third-party receipts for out-of-pocket expenses that meet the IRS documentary evidence rules.

Examples of what receipts are required are third-party receipts for the cost of airfare, kenneling fees (if any are to be incurred and reimbursed), costs of printing, etc. Use of a judge's personal automobile is considered substantiated if the judge provides a written statement indicating mileage driven for the travel to and from the event, the mileage rate does not exceed the IRS mileage allowance, which is established annually. Typically minimal expenses (i.e., those less than a specified dollar amount) do not require a receipt, as long as they are reasonable.

- **FORM W-9 Requirement** - In order to be able to complete the 1099 properly, a group is required to obtain the taxpayer identification number or social security number, and mailing address of the judge. This is done by providing a formal request to the judge on Form W-9 (Form W-8 for individuals who are nonresident aliens working in the United States and who have permission to work under treaties between the United States and the country of the judge's residence. This would apply to judges who reside in Canada).
-

- An individual is required by law to provide the requested information on the form, and by providing the information, the individual is generally exempt from back-up withholding. If the judge fails to furnish this information, then the group is required to withhold up to 33% of the fees to be paid (or such other percentage as stipulated in the instructions for the form) and remit the withholding to the IRS on behalf of the judge. In this case, you would also have to submit identification information (i.e., name and address) of the payee/recipient, who may be fined by the IRS for failing to provide such information. Any judge who does not comply with federal law in such matters will be subject to automatic suspension pending review of the matter and would be removed from the Approved Judges List if found to knowingly fail to comply.

ALL OF THE ABOVE INFORMATION AS IT MAY RELATE TO CONTRACTUAL OR TAX LAW IS INTENDED ONLY TO ASSIST GROUPS AND JUDGES IN UNDERSTANDING THE NATURE OF SOME OF THEIR RESPONSIBILITIES AND OBLIGATIONS ASSOCIATED WITH CONDUCTING AN EVENT AS IT RELATES TO ENGAGING JUDGES (OR OTHER OUTSIDE CONTRACTORS ASSOCIATED WITH THEIR EVENTS) AND MUST NOT BE UTILIZED AS A REFERENCE SOURCE FOR APPLICATION OF THE LAW (CONTRACTUAL LAW OR TAX LAW) OR TAX REGULATIONS. ACCORDINGLY, USDAA ASSUMES NO LIABILITY FOR RELIANCE UPON THE INFORMATION CONTAINED IN THIS POLICY STATEMENT. CONSULT A TAX PROFESSIONAL, THE IRS AND/OR OTHER TAX AND LEGAL AUTHORITIES TO DETERMINE WHAT REGULATIONS AND LAWS MAY AFFECT YOU.
