



OFFICIAL PARTNER:
CRICKET FINLAND
Virallinen yhteistyökumppani

UMPIRE COST CLAIMS IN 2017

Background

- Further to enquiries from some cricket clubs concerning compensation of umpires' travel, we have been asked to provide further details and explanation of the Finnish tax regulations concerning non-profit organisations (in Finnish yleishyödyllinen yhteisö) to ensure this can be fully understood. There are specific regulations covering the payment of tax-free daily allowances as well as compensation for travel on public transport for the benefit of the community in such cases as sending umpires to official league fixtures. In terms of a guiding principle, the tax law allows the non-profit organisation itself to decide in which circumstances it pays out compensation for travel costs. With a massive increase to 230 league games in 2017 there is already around 15 000€ of cost in the budget for payment of basic daily allowances to umpires, so we cannot provide for additional cost for separate KM-allowance compensation for umpires, as this would send total league costs massively higher (KM-allowances have never been provided in previous seasons either). This in turn would only result in more league fees to be applied to all teams – not something, which any of you wish to have we are quite sure.

CF decision on Umpire Claims 2017

The main issues required (=not optional for CF and its members) by the tax authorities for *all* non-profit organisations to follow are these:

- A correctly completed personal travel claim must be signed and submitted to CF, and should include all relevant receipts or copies of receipts no later than October 31st, 2017.
- A maximum of 20 tax-free daily allowances can be paid in a calendar year to a single person; this is regardless of whether a claim is made for so-called half day allowance (between 6-10 hours) or full daily allowance (for 10 hours or more). Any allowances over and above 20 will be treated as taxable income for the umpire, and tax will have to be paid retrospectively by each umpire personally.
- Umpires receive daily allowances based on tax authority defined timings, where you will be entitled to a half-day tax-free allowance for travel longer than 6 hours, (calculated as from when you leave home for umpire duties, until when you return home immediately after umpire duties, or at the time when it would have been deemed that you would have returned back home after the umpire duties), and travel longer than 10 hours for a full daily allowance. As an example, in usual circumstances this would mean that for a normal T20 match then you will be able to claim for a half-day allowance, and for SM40 matches claim a full day allowance.
- The tax regulations clearly state that travel compensation cannot be paid without an actual receipt (=tickets showing the date of the league match in question); this is not a choice for CF to make on a random basis, but a regulation that has to be followed.
- It is just acceptable to approve travel compensation for city internal standard tickets without a receipt (based on use of fixed price single tickets "seutulippu" cost or of travel cards for the same).
- To ensure clarity and understanding for all concerned, in accordance with tax regulations the 2017 claim guidelines clearly state that inter-city travel should be made using public transport and *must* have a receipt included with the claim form, or otherwise cannot be paid out.
- Travel by car will not be compensated should an umpire decide to use his/her own car.
- As a result, the guidelines also suggest that an umpire should try to organise travel with the traveling team if he/she does not wish or due to scheduling is unable to use public transport or Onnibus, in this way no extra cost is incurred.



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So the options remaining for all clubs & umpires are these:

- i) Umpires travel by public transport, send ticket receipts **and** get ticket cost paid **plus** tax-free daily allowance
- ii) Umpires travel in cars with the team travelling and hence no cost to the umpire to travel, so no issues to compensate and just send claim form for tax-free daily allowance only
- iii) Travel by own car, in which case tax-free daily allowance only can be claimed (=2 separate personal daily allowances for 2 umpires travelling in a single car)

We know that some clubs have taken the initiative to encourage more umpires to stand by offering additional cash payments on top of the CF cost compensation and daily allowance. You might wish to suggest this idea to the members of your club to help get more interest in umpiring. This may mean internally clubs just need to pay some cash in hand petrol money to get the job done – not something that CF can do or get involved in however, to be clear, but far cheaper than paying all umpires a formal KM-allowance and increasing everyone's league fees.

We welcome any further constructive thoughts, but do not see we have too many other practical options with the tax regulations as they stand for the 2017 season.

To summarise in short, it is a cricket community issue to collectively provide umpires for 230 games and will remain so until the day we have enough panel umpires to avoid having club responsibility for umpiring. Entering the league comes with such responsibilities. We therefore owe it to each other to umpire games for each other, so that is the first responsible party you are obliged to umpire for. It is not for Cricket Finland. Cricket Finland reimburses umpiring fees out of goodwill to encourage people to umpire in their free time, but technically umpiring is purely voluntary to make the leagues run and to make it economical. We just do not have the funds nor are clubs willing to pay more fees, nor do we have professionals who want to just umpire without being affiliated to a club, so this current method is the only solution.

Guidelines for 2017 claims and the claim form itself are here for everyone to follow:

<http://www.cricketfinland.com/umpiring.html>

Please note that 2017 playing conditions paragraph 3.1 will be strictly applied by LSC concerning clubs that do not provide the umpires allocated to league matches, so please cover your club's obligation and encourage more umpires to stand as an integral part of our growing cricket community.

Cricket Finland/10.5.2017