



Tax Considerations for Sports Officials		
TAX ISSUE	EMPLOYEE	TAX ISSUE
Payment of income taxes	Payroll withholding	Estimated tax payment
Payment of Social Security taxes	Payroll withholding at 7.65%	Estimated tax payments computed at 15.3%
Matching Social Security taxes	Yes - by employer at 7.65%	No
Eligible for Unemployment Compensation	Maybe	No
Deductibility of expenses	Limited to amount exceeding 2% of AGI and reduction for high income individuals	Fully deductible
Income reporting	W-2	1099

Consult your tax advisor for details specific to your tax situation.

NASO - National Association of Sports Officials — www.naso.org