

Yupit School District

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TO: PRINCIPALS & COACHES

FROM: Lucienne Smith
CFO Contractor

A handwritten signature in black ink, appearing to read 'Lucienne Smith', is written over the printed name and title.

DATE: February 28, 2014

SUBJECT: Sports Officials Pay

Please be advised that any sports official who provides officiating to the Yupit School District must have their pay for officiating processed thru payroll. In IRS letter ruling #8904017, and other Revenue Rulings, it has been determined that unless the sports officials are employees of a tax-exempt sports association (i.e. AASA), they are to be considered employees of the school District.

Please be sure to notify any of your sports officials their pay will be processed thru payroll. Payroll is processed two times per month, the 15th and the end of the month.

Thank you.

CC: JoAnne Slats, Payroll
Dr. Langton, Supt.
Diane George, Asst. Supt.