

MEMORANDUM

TO: Ontario Soccer Registered Match Officials

CC: Ontario Soccer Manager, Finance and District Association Administrators

FROM: David Barrie, Manager, Match Officials Development

DATE: January 16th, 2026

SUBJECT: MATCH OFFICIAL PAYMENT PROCESS - UPDATE

PLEASE NOTE:

- **If you are registered as a Small Sided or Youth Match Official, you DO NOT need to submit any documents.**
- **Match Officials who choose Option #2 must provide their Social Insurance Number (SIN) to receive payment**

All registered Match Officials aged 16 years and over who are assigned by Ontario Soccer to games must accept and sign off on the payment protocol annually if they choose Option 1.

This choice will stay on file for the balance of the calendar year and cannot be changed until January 1 of the following year.

This is a requirement for all Match Officials, assessors, mentors, instructors, and assignors who receive appointments and payments directly from Ontario Soccer or an approved representative of Ontario Soccer.

THIS MUST BE COMPLETED BY JANUARY 31, 2026. If you have completed and submitted the requested forms after January 1, 2026, you are not required to resubmit for this year.

This process only applies to games that are assigned through, and payments managed by, Ontario Soccer. These include, but may not be limited to the following competitions: Ontario Cup Semis and Finals; Ontario Futsal Cup; Ontario Indoor Cup; OUA; OCAA; OPDL; Ontario Summer & Winter Games; Provincial Screening Appointments, I-Model C-1 Championships, Futsal League Ontario,

It is your responsibility to be aware of the assignment level of the competition you are accepting.

Option 1

Sign and accept Terms and Conditions (if 18 and over) and complete the Electronic Funds Transfer (EFT) Form.

It is the responsibility of the Match Official to report income received from officiating Ontario Soccer games to the Canada Revenue Agency (CRA).

- Submit your EFT information to Ontario Soccer:
 - If you submitted before December 31, 2025, please submit again. This form is now required to be submitted annually
 - <https://ontariosoccer.jotform.com/252226457008050>
- Agree to Terms and Conditions for the Invoice Method
 - <https://ontariosoccer.jotform.com/252364930659061>
 - For Match Officials under the age of 18 – you are required to choose Option 2 as you legally cannot sign the Terms and Conditions
- Submit an invoice to Ontario Soccer for payment (details included in Terms and Conditions that were agreed to in the previous step) document located here:
- Invoice must be provided under the Match Official's name
 - If an invoice is provided under a business name – proof of business ownership must be provided
 - Term and Conditions submission must include both Match Official name and business name

Option 2

Issuance of a T4A. Complete the EFT form and provide a VOID Cheque.

Ontario Soccer will issue a T4A to Match Officials who earned more than \$500 in a calendar year as per CRA regulations.

- Submit your EFT information to Ontario Soccer:
 - If you submitted before December 31, 2025, please submit again. **This form is now required to be submitted annually**
 - <https://ontariosoccer.jotform.com/252226457008050>

Both Option 1 & 2 are classified as payment to an “Independent Contractor” and are the only way to receive electronic funds payment.

Both methods are compliant with the Canada Revenue Agency (CRA) reporting requirements.

For questions pertaining to this process, and not payments, game fees, assignments, or other non-process related questions, please email Finance@ontariosoccer.net

