



STANDARD PLAYER AGREEMENT

UPDATE TO ADMINISTRATIVE POLICIES

1. The Clubs will refer to the Players as amateur athletes and will ensure not to use any language in referring to the Players and their Clubs that would imply an employment relationship.
2. Clubs are not permitted to exceed the approved expense reimbursements for Players. The expense reimbursement will be a maximum monthly of \$470.00 effective with the commencement of training camp each season.
3. Commencing with the 2014 off-season, Players will be eligible to be reimbursed up to \$1,000.00 per year against documented receipts for the Player's off-season training/development program, in accordance with the OHL policy.
4. Commencing with those players signing an OHL Standard Player Agreement effective for the 2014-15 playing season and those players signing a revised OHL Standard Player Agreement within 30 days of implementation during the 2013-14 playing season, the travel allowance shall be a standard benefit for all players valued at \$250.00/month incorporated into the maximum monthly reimbursement of expenses of \$470.00/month.
5. Overage Players will receive an honorarium (\$430.00 per month) in addition to their expense reimbursement (\$470.00 per month). Players may also receive an honorarium where their Club is successful in the playoffs in accordance with the OHL Standard Player Agreement. Clubs are not permitted to exceed the approved schedule for honoraria. Clubs will be required to issue a T4A (U.S. tax form 1099) for honoraria payments made to players. Payments will be identified as honoraria under the Standard Player Agreement. The amount should be reported by the players as income.
6. Clubs will issue T4A's (U.S. tax form 1099) or other reporting documents to all Players for their scholarship payments during the year. The documents may differ for US residents or Canadian residents playing in the U.S.

7. Clubs should no longer take and remit deductions commencing with the 2013-2014 hockey season if that has been their practice and T4's will be issued only for that portion of the 2012-2013 season relating to payments made in calendar year of 2013. For payments relating to the 2013-14 season, the Clubs will no longer take or remit deductions, make remittances or issue T4's (U.S. tax form 1099) or any other government forms to the Players for the reimbursements or for their room and board. Clubs do not need to specifically notify CRA that they are no longer withholding and remitting deductions with respect to the Players.

8. If Clubs have taken and remitted deductions for payments made relating to the 2013-2014 season ("excess deductions"), they should consult with their accountants to consider reducing future remittances by the excess deductions on the basis that the deductions were taken and remitted in error. Clubs should provide a payment to the players equal to the excess deductions that were taken from their payments.

9. If Clubs have not treated their players as employees and have not taken deductions from payments, there is no change in this regard. Clubs that have not issued T4's in the past will not need to have any new communication to the Players as there will be no change to their administrative policies.

10. Prior to the start of the 2014-15 season, all new Players in the League will sign the new Standard Player Agreement, and current players will be given the option to sign the new Standard Player Agreement within 30 days of implementation.

11. Clubs are required to update their accounting records (general ledger accounts) to remove references to Player allowances/salaries and replace with an account called Player Expense Reimbursements. Honoraria for players should be accounted for separately as Player Honorarium Expense. Reimbursements for Player expenses or honoraria should not be processed through the Club's payroll system. By way of League policy, all payments to players is by way of check.

12. Clubs will not include the Player expense reimbursements on any WCB returns, government wages surveys or another any other returns or surveys where wage information is required.

13. Clubs will provide players with an expense reimbursement form and will reserve the right to request the completed form with expense receipts from the Players. This will put the Players on notice that being able to support their expense reimbursement is their responsibility.

14. If Clubs get any inquiry from Canada Revenue Agency (CRA) relating to Player status, their past payroll remittances or receive notification of a CRA Employer Compliance (payroll) audit, they should contact the League for direction. The League has decided that it is in the best interests of the Clubs and their Players to have a consistent and coordinated approach in dealing with CRA.