

WILMINGTON SKI CLUB

TRIP AND ACTIVITY LEADER COMPENSATION

Approved by WSC Council 8/23/2022

1.0 Purpose

The purpose of trip and activity leader compensation is to provide a substantial token of appreciation for the efforts of trip and activity leaders. This is not provided as a wage to trip or activity leaders.

2.0 Eligibility

Trip and activity leaders leading the following are eligible for compensation under this policy:

- a. All ski trips and vacations
- b. Activities that include club-sponsored travel out-of-town for more than eight hours.
- c. Officers and persons holding council positions are not eligible for compensation for performing their duties as Officers or Council members. Such persons are eligible for compensation for duties performed as a trip or activity leader (e.g., leading the beginner's trip is considered a different function than organizing the beginner's program).

3.0 Funding, Payment, and Annual Limit

- a. Compensation, including any gross-up, shall be funded as part of the trip or activity. Compensation shall not be funded by the Wilmington Ski Club General Funds unless extraordinary circumstances prevail and then only by approval of all officers and a board quorum. Trip Leader and Assistant Trip Leader compensation must be included in the total pricing of the trip or activity.
- b. Trip and Activity Leaders and Assistant Trip Leaders are eligible to take their compensation as a trip credit towards the final trip payment(s) or as a cash payment. **Trip and Activity Leaders shall submit accounting and trip records to the Club Treasurer. Trip accounting shall be reconciled by the Treasurer.**
- c. For any individual accruing \$600 or more credit(s) or cash payment(s) in any calendar year, the Club will issue a form 1099 in accordance with tax law. **The Club will "gross up" the amount on the 1099 at the rate of 20% to offset tax liability.** The Club is not required to report income on any Individual accruing less than \$600 credit(s) or cash payment(s) in one year.

4.0 Compensation

- a. Compensation Amounts will be calculated on the base advertised price of the trip. This amount will not include any trip "extras," "add-ons," or options. Sub-sections 4.0.a.1-4 apply to multi-day trips.

1. Compensation for Leaders of trips with 28 or more participants will be 65% of the base advertised price of the trip.
 2. Compensation for Assistant Leaders of trips with 28 or more participants will be 35% of the base advertised price of the trip.
 3. Additional compensation for international trips with additional city days: Compensation for Leader and Assistant Leader will be increased by 20% of the above amounts.
 4. Comp not earned: If a tour operator comp (free trip) is not earned due to low number of sign-ups, trip leader compensation is reduced to 50% of the base advertised price of the trip for the Leader and 25% of the base advertised price of the trip for the Assistant Leader.
 5. Day trip or activity that includes out of town travel or runs more than 8 hours:
Leader: 100% of day trip cost. Assistant Trip Leader: 70% of day trip cost
- b. Trip Leaders and Assistant Trip Leaders may change the amount of compensation by mutual consent. However, such changes shall not affect the total amount of compensation assigned to a trip or activity. All changes shall be in writing to the Club Treasurer.
- c. Leaders or Assistant Leaders who use a multi-resort pass, e.g., Ikon Pass, Epic Pass or similar, and take the discount for such use may receive the equivalent value as a cash payment.
- d. Note: Amounts \$600 or more will be “grossed up” by 20% to offset the tax liability. This gross up will be paid by check, and the amount will be included in the 1099 form. The Treasurer is authorized to perform the gross up of the compensation.

5.0 Administration

The Club Treasurer shall be responsible for payment of compensation, maintaining a record of compensation paid to all individuals in any given calendar year, and for issuing form 1099.