TAS / CAS
TRIBUNAL ARBITRAL DU SPORT
COURT OF ARBITRATION FOR SPORT
TRIBUNAL ARBITRAL DEL DEPORTE

CAS 2025/A/11296 Maccabi Bnei Reineh v. Mark Kostza

ARBITRAL AWARD

delivered by the

COURT OF ARBITRATION FOR SPORT

sitting in the following composition:

Sole Arbitrator: Mr. José Juan Pintó Sala, Attorney-at-Law in Barcelona, Spain

in the arbitration between

Maccabi Bnei Reineh, Reineh, Israel
Represented by Mr. Boaz Sity, Attorney-at-Law at Goldfarb Gross Seligman & Co. in Tel Aviv, Israel

Appellant

and

Mark Kostza, Hungary
Represented by Mr. Zoran Rasic, Attorney-at-Law at Go 4 Sports AG in Lucerne, Switzerland

Respondent

I. PARTIES

1. Maccabi Bnei Reineh (hereinafter, the "Club") is an Israeli professional football club with its registered office in Reineh, Israel. The Club is affiliated to the Israel Football Association, which, in turn, is affiliated to the Fédération Internationale de Football Association (hereinafter, "FIFA"), the world governing body of football.

2. Mr. Mark Kostza (hereinafter, the "Player") is a Hungarian professional football player.

3. The Club and the Player are hereinafter referred to as the "Parties".

II. FACTUAL BACKGROUND

4. Below is a summary of the main relevant facts, as submitted by the Parties in their submissions, pleadings and evidence examined in the course of the present proceedings. Additional facts may be set out, where relevant, in connection with the legal discussion that follows. Although the Sole Arbitrator has considered all the facts, allegations, legal arguments and evidence submitted by the Parties, it refers in the Award only to the submissions and evidence it considers necessary to explain its reasoning.

5. On 31 January 2023, the Parties concluded an employment agreement (hereinafter, the "Employment Agreement") which provides, in its relevant parts, as follows (emphasis in the original text):

"***5. The Period of the Agreement***
This Agreement is being made for the 2022/23 season from 31/1/23 until 31/5/23.

(…)

6. The payment
a. In return for the Player's fulfilling all of his obligations as set out in this Agreement, the Club undertakes, during the period of this Agreement, to pay the player the following payments:

A	***Signing on Fee***	___	***NIS***
B	*Total monthly wage payments (including convalescence pay that is due to the Player under the Extension Order) in an amount of*	*98,785*	***NIS***
C	***Payments for food, lodging, travel expenses***	_____	***NIS***
D	***Premium payments for ____ points***	_____	***NIS***
E	***Championship bonus***	_____	***NIS***
F	***Cup bonus***	_____	***NIS***

G	***UEFA competitions appearance bonus***	_____	***NIS***
H	***Other payments***	_____	***NIS***
	Total for the period of the Agreement	*395,140*	***NIS***

(…)

f. Times for payment:

Fixed payments		*Payments that are not fixed*	
Type of payment	*Time for payment*	*Type of payment*	*Time for payment*
Convalescence pay	*Included in total monthly wafe - at time of payment of wage*	*Total monthlly wage*	*According to law up to (including) 9th of following month*
		Leave pay	*According to law (at time of payment of wage)*
		Sick pay	*According to law (at time of payment of wage)*

9. Supplementary provisions:

In addition to all of the provisions set out above, the parties have agreed as follows:

1. *The payment made as a remuneration on the basis of art. 6 shall be made in NIS, but in any case, can not be lower than the amounts specified below. In case of the difference between the payment and the calculation of the net amounts in EUR (specially for any tax reasons, ie. Any additional tax to pay or payments specified in Appendix A) in the amount of 1000 EUR or higher for the following 4 months, any of the Party is obliged to pay the difference. The remuneration cannot be lower than:*
   1. *20.000 EUR net per month as a basic remuneration*

   The exchange rate of EUR/NIS has to be done on the ***date 31/1/23 the day*** *of signing the Agreement* ***that he is 3.75 nis for every euro****. In case of the difference between the payment and the calculation of the net amounts in EUR with comparison to NIS exchange rate from the day of payment in the amount of 1000 EUR or higher for the following 4 months, any of the Party is obliged to pay the difference.*

(…)

4. *The Club shall provide fully furnished (minimum with two bedrooms + living room and kitchen) apartment in Reineh and a car.*

(…)

6. *The contract will be automatically extend for the season 2023/2024 on the same financial conditions if the club is not relegated to the second division for the season 2023/2024".*

6. The Employment Agreement was drafted in typed format; however, Clause 9 included also a handwritten provision which states as follows:

> "*1) The club will provide fully furnished apartment from the club in Rieneh* [sic].
> *(…)*
> *3) The club will renew the contract automatically for another year (23/24) if the club not relegated to the second div in the same condition.*
> *All payments in the contract with additional one season is payed in nis the the* [sic] *euro exchanged 3.7 nis*".

7. The Club finished the 2022/2023 season in 5th position in the Israel Premier League. Accordingly, the Club avoided relegation and the Employment Agreement between the Parties was extended for the 2023/2024 season.

8. From 2 to 5 July 2023, the Player and Mr. Ahmad Jaber, the Club's manager, engaged in a Whatsapp conversation in which the Player requested to move from the apartment provided by the Club in Reineh to another one in Haifa; Mr. Ahmad stated that said apartment in Haifa had a more expensive rent, but the move would be done. The Player effectively moved from the mentioned apartment in Reineh to the one requested on Haifa.

9. On 7 October 2023, the city of Reineh suffered several attacks by Hamas.

10. On 9 October 2023, the Parties signed a Leave of Absence in which the Club accepted the Player's absence under the condition that the Player would return to Israel no later than 3 days after receiving notice from the Club for his return.

11. On 23 October 2023, the Club sent to the Player a letter requesting his return to Israel and to resume training with the team no later than 29 October 2023.

12. On 27 October 2023, the Player responded to the abovementioned Club's letter by requesting for additional 10 days of leave so in this period it would be clear that his return to Israel was safe. Moreover, the Player stated that he had been training during his absence and was open to any instruction from the Club's coaching staff regarding his training routine.

13. On 30 October 2023, the Club rejected the Player's request by indicating that the situation in Israel did not prevent the activity of the Club and its players. Moreover, the Club asserted that it operated in accordance with the Home Front Command Office according to which the area where the Player resided and the Club operated had no limitation on any activity. The Club also mentioned that the team had been practicing regularly in the weeks previous to the communication even holding training games with other clubs. Lastly, the Club emphasised that foreign players had recently returned to Israel to perform their contractual obligations. Accordingly, the Club granted the Player a final deadline to return to Israel no later than 3 November 2023.

14. On 31 October 2023, the Player answered the Club's correspondence. Namely, the Player mentioned that Israel had declared state of war against Hamas, which indicated that the situation was extremely dangerous and returning to the Club would be irresponsible. The Player reminded that FIFA and UEFA had postponed games to be played in Israel. Furthermore, European governments have advised against traveling to Israel which led to foreign players not returning to Israel. Lastly, the Player stated that his behaviour did not constitute a breach of contract as he was not avoiding his contractual obligations but looking for a safe way to comply with them.

15. On 2 November 2023, the Player sent another letter to the Club that included a screenshot of the Hungarian Consular Services' website labelling Israel as a "*country with a high security risk*". Moreover, the Player stated in his letter that it would be safer to return to Israel closer to the resumption of the Israeli league competition.

16. On 16 November 2023, the Player returned to Israel.

17. On 27 June 2024, the Player put the Club in default for the sum of EUR 68,727.74 in outstanding salaries and provided the Club with a 10-day period to settle the payment.

18. On 3 July 2024, the Club acknowledged the Player's request and answered that such claims would be examined and it would revert shortly to the Player.

19. From 11 to 23 July 2024, the Parties unsuccessfully tried to settle the amounts in dispute.

III. PROCEEDINGS BEFORE THE FIFA FOOTBALL TRIBUNAL

20. On 9 September 2024, the Player filed a claim against the Club before the Dispute Resolution Chamber of the FIFA Football Tribunal (hereinafter, the "FIFA DRC"). In his claim, the Player argued that the Club failed to pay him salaries amounting EUR 68,694.16.

21. Accordingly, the Player presented the following requests for relief:

"a) To condemn the Respondent to pay the remaining debt for salaries towards the Claimant, according to the «Contract», as follows:

#	Description	Due date	Salary	Paid	Difference	Due amounts
i)	Salary February '23	28.02.2023	€ 20'000	€ 19'558.00	€ 442.00	€ 442.00
ii)	Salary March '23	31.03.2023	€ 20'000	€ 18'782.00	€ 1'218.00	€ 1'218.00
iii)	Salary April '23	30.04.2023	€ 20'000	€ 18'717.00	€ 1'283.00	€ 1'283.00
iv)	Salary May '23	31.05.2023	€ 20'000	€ 18'391.00	€ 1'609.00	€ 1'609.00
v)	Salary August '23	31.08.2023	€ 20'000	€ 17'023.00	€ 2'977.00	€ 2'977.00
vi)	Salary September '23	30.09.2023	€ 20'000	€ 13'588.87	€ 6'411.13	€ 6'411.13

Vii)	*Salary October '23*	*31.10.2023*	*€ 20'000*	*€ 12'826.10*	*€ 7'173.90*	*€ 7'173.90*
viii)	*Salary November '23*	*30.11.2023*	*€ 20'000*	*€ 17'820.33*	*€ 2'179.67*	*€ 2'179.67*
ix)	*Salary December '23*	*31.12.2023*	*€ 20'000*	*€ 18'402.77*	*€ 1'597.23*	*€ 1'597.23*
x)	*Salary January '24*	*31.01.2024*	*€ 20'000*	*€ 18'623.70*	*€ 1'376.30*	*€ 1'376.30*
xi)	*Salary February '24*	*29.02.2024*	*€ 20'000*	*€ 19'082.15*	*€ 917.85*	*€ 917.85*
xii)	*Salary March '24*	*31.03.2024*	*€ 20'000*	*€ 18'490.92*	*€ 1'509.08*	*€ 1'509.08*
xiii)	*Salary April '24*	*30.04.2024*	*€ 20'000*	*€ 0*	*€ 20'000.00*	*€ 20'000.00*
xiv)	*Salary May '24*	*31.05.2024*	*€ 20'000*	*€ 0*	*€ 20'000.00*	*€ 20'000.00*

Total due amount per 9 September 2024 ***€ 68'694.16***

b) 5 % interest rate p.a. is applicable for the due amounts, from the due dates until the day of effective payment, according to the «Contract», under i) – xiv) and Swiss law CO. (Contract & Swiss law CO, art. 104 & art. 339 para. 1.)

c) To consider disciplinary sanctions on the Respondent as a penalty fee and a transfer ban. (FIFA RSTP, art. 12bis, para. 4.)".

22. The Club failed to submit its answer to the claim within the granted deadline, which was 1 October 2024.

23. On 19 November 2024, the Club sent a letter to the FIFA DRC clarifying that its answer to the Player's claim was not submitted within the stipulated deadline due to the fact that the "[*e*]*mail address associated with the legal portal account belongs to an employee who was on leave for medical reasons*". Accordingly, the Club requested to be granted the possibility of filing its answer.

24. On 10 January 2025, the FIFA general secretariat informed the Club that the submission phase had been closed and no further submissions would be accepted in accordance with Articles 10 (3) and 11 (4) of the Procedural Rules Governing the Football Tribunal.

25. On 6 February 2025, the FIFA DRC issued the Decision FPSD-15961 (the "Appealed Decision") ruling as follows (emphasis in the original text):

"*1. The claim of the Claimant, Mark Koszta, is accepted.*

2. The Respondent, Maccabi Reine, must pay to the Claimant the following amount(s):

- ***EUR 68,694.16 as outstanding remuneration plus 5% interest p.a. as follows:***

- 5% interest p.a. over the amount of EUR 442 as from 1 March 2023 until the date of effective payment;

- 5% interest p.a. over the amount of EUR 1,218 of as from 1 April 2023 until the date of effective payment;

- 5% interest p.a. over the amount of EUR 1,283 as from 1 May 2023 until the date of effective payment;

- 5% interest p.a. over the amount of EUR 1,609 of as from 1 June 2023 until the date of effective payment;

- 5% interest p.a. over the amount of EUR 2,977 of as from 1 September 2023 until the date of effective payment;

- 5% interest p.a. over the amount of EUR 6,411.13 as from 1 October 2023 until the date of effective payment;

- 5% interest p.a. over the amount of EUR 7,173.90 as from 1 November 2023 until the date of effective payment;
- 5% interest p.a. over the amount of EUR 2,179.67 as from 1 December 2023 until the date of effective payment;
- 5% interest p.a. over the amount of EUR 1,597.23 as from 1 January 2024 until the date of effective payment;
- 5% interest p.a. over the amount of EUR 1,376.30 as from 1 February 2024 until the date of effective payment;
- 5% interest p.a. over the amount of EUR 917.85 as from 1 March 2024 until the date of effective payment;
- 5% interest p.a. over the amount of EUR 1,509.08 as from 1 April 2024 until the date of effective payment;
- 5% interest p.a. over the amount of EUR 20,000 as from 1 May 2024 until the date of effective payment; and
- 5% interest p.a. over the amount of EUR 20,000 as from 1 June 2024 until the date of effective payment.

*3. A **reprimand** is imposed on the Respondent.*
*4. Full payment (including all applicable interest) shall be made to the bank account indicated in the **enclosed** Bank Account Registration Form.*
*5. Pursuant to art. 24 of the Regulations on the Status and Transfer of Players, if full payment (including all applicable interest) is not made **within 45 days** of notification of this decision, the following **consequences** shall apply:*
1. The Respondent shall be banned from registering any new players, either nationally or internationally, up until the due amount is paid. The maximum duration of the ban shall be of up to three entire and consecutive registration periods.
2. The present matter shall be submitted, upon request, to the FIFA Disciplinary Committee in the event that full payment (including all applicable interest) is still not made by the end of the three entire and consecutive registration periods.
*6. The **consequences shall only be enforced at the request of the Claimant** in accordance with art. 24 par. 7 and 8 and art. 25 of the Regulations on the Status and Transfer of Players.*
7. This decision is rendered without costs".

26. On 12 March 2025, the FIFA DRC notified the grounds of the Appealed Decision to the Parties, which can be summarised as follows:

27. The FIFA DRC pointed out that, given that the Club did not provide its position on the Player's claim, the Appealed Decision was taken based on the statements and documents presented by the Player.

28. The FIFA DRC noted that:

- The extension of the Employment Agreement was duly triggered. Therefore, the employment relationship between the parties was extended until the end of the 2023/2024 season.
- Pursuant Clauses 6 and 9 of the Employment Agreement, the Player was entitled to a minimum salary of EUR 20,000, regardless of any exchange rate fluctuations due to the payment in NIS.

- The payment date of the Player's monthly salary was not expressly established in the Employment Agreement. The reference made to a monthly salary and the periodicity of the partial payments coupled with the standard practice of the FIFA DRC, led the latter to conclude that the monthly salary fell due by the end of each month.

29. The FIFA DRC pointed out that the Club had the burden of proving that it complied with the financial terms of the Employment Agreement. Since the Club failed to file its answer to the Player's claim, the Club did not provide evidence of having paid the amounts claimed by the Player.

30. Considering the legal principle *pacta sunt servanda*, the Club was held liable to pay the Player the outstanding amounts of EUR 68,694.16. In addition, taking into account the Player's claim and the constant practice of the FIFA DRC, it was decided to award the Player with a 5% *p.a.* interest rate of the outstanding amounts from the day following their corresponding due dates until the date of effective payment.

31. Lastly, the FIFA DRC confirmed that the Club had delayed multiple due payments without a *prima facie* contractual basis for more than 30 days. Accordingly, a reprimand was imposed to the Club pursuant to Article 12bis (4)(b) of the FIFA Regulations on the Status and Transfer of Players (hereinafter, the "RSTP").

IV. PROCEEDINGS BEFORE THE COURT OF ARBITRATION FOR SPORT

32. On 27 March 2025, the Club filed a Statement of Appeal with the Court of Arbitration for Sport (hereinafter, the "CAS"), pursuant Article R48 of the Code of Sports-related Arbitration 2023 edition (hereinafter, the "CAS Code"), directed against the Player, to challenge the Appealed Decision. In the Statement of Appeal, the Club requested to submit the present appeal to a sole arbitrator and the procedure to be conducted in English.

33. On 2 April 2025, the Player informed the CAS Court Office that he agreed to submit this matter to a sole arbitrator and accepted English as the language of the arbitration.

34. On 3 April 2025, the CAS Court office confirmed that a sole arbitrator would be appointed pursuant Article R54 of the CAS Code.

35. On 14 May 2025, within the granted extended deadline, the Club filed its Appeal Brief pursuant to Article R51 of the CAS Code.

36. On 11 June 2025, the CAS Court Office, pursuant to Article R54 of the CAS Code and on behalf of the Deputy President of the CAS Appeals Arbitration Division, informed the Parties that the Panel appointed to decide the case was composed by:

Sole Arbitrator: Mr. José Juan Pintó Sala, Attorney-at-Law in Barcelona, Spain

37. On 13 June 2025, within the granted extended deadline, the Player submitted his Answer to the Appeal Brief.

38. After having received the position of the Parties regarding their preference on holding a hearing or to the Sole Arbitrator to issue the award based solely on the Parties' submissions, on 4 July 2025, the CAS Court Office informed the Parties that, pursuant to Article R57 of the CAS Code, the Sole Arbitrator had decided to hold a hearing by videoconference in the present case.

39. After consulting the Parties' availability, on 22 July 2025, the CAS Court Office, on behalf of the Sole Arbitrator, called the Parties and their witnesses to appear at the hearing which would be held by videoconference on 11 September 2025.

40. On 24 July 2025, the Order of Procedure was issued and sent to the Parties by the CAS Court Office.

41. On the same date and on 6 August 2025 respectively, the Order of Procedure was signed and returned by the Club and the Player.

42. On 11 September 2025, the hearing was held by videoconference. In addition to Mr. José Juan Pintó Sala, the Sole Arbitrator, and Ms. Amelia Moore, Counsel to the CAS, the following persons attended the hearing:

    For the Club:
    - Mr. Said Basol, the Club's Sport Director.
    - Mr. Jaber Ahmad, the Club's Administrative Manager.
    - Mr. Boaz Sity, Attorney-at-Law.
    - Ms. Keren Droyak, interpreter.

    For the Player:
    - Mr. Mark Kostza, the Player.
    - Zankarlo Simunic, the Player's Agent.
    - Mr. Zoran Rasic, Attorney-at-Law.

43. The Parties had a complete opportunity to present their case and submit their arguments.

44. At the closure of the hearing, both Parties confirmed that they did not have any objections as to the procedure conducted by the Sole Arbitrator.

V. THE PARTIES' SUBMISSIONS

45. The following summary of the Parties' positions is illustrative only and does not necessarily comprise each and every contention put forward by them. The Sole Arbitrator, however, has carefully considered, for the purposes of the legal analysis which follows, all the submissions made by the Parties, even if there is no specific reference to those submissions in the following section.

A. THE CLUB'S POSITION

46. In its Appeal Brief, the Club requested the following prayers for relief:

"1) Set aside the Appealed Decision.

2) Dismiss the Player's claim against the Appellant in its entirety.

3) Alternatively –

a. Reduce the amounts awarded to the Player pursuant to the Appealed Decision; or

b. Off-set amounts which the Player unjustly received from the Appellant during their employment relationship against any amounts due to the Player.

4) Set aside the decision awarding the Player 5% interest p/a on each payment.

5) Order the Respondent to bear all costs of the arbitration before the CAS, including legal fees, incurred by the Appellant".

47. The Club's submissions to support its prayers for relief can be, in essence, summarised as follows:

a. CAS Scope of Review

48. Based on Article R57 of the CAS Code, CAS has *de novo* powers to review the Appealed Decision, *i.e.*, the CAS may re-hear the matter afresh and take into consideration new evidence which has not been previously heard or taken into consideration before the previous instance.

49. That said, Article R57 of the CAS Code allows the CAS, at its discretion, to "*exclude evidence presented by the parties if it was available to them or could have been discovered by them before the challenged decision was rendered*".

50. However, recent case law (CAS 2023/A/9636) instructs that "*Article R57 paragraph 3 CAS Code is to be applied with caution and, particularly, in case of abusive or inappropriate conduct of the parties".*

51. In the proceedings before the FIFA DRC, the Club did not submit an answer to the Player's claim or any evidence. Upon discovering the existence of the proceedings before the FIFA DRC, the Club filed a request to extend the time limit to submit its answer. Nevertheless, by that time, FIFA had already closed the investigation phase and consequently refused to grant the Club's request for an extension to file its answer.

52. This sequence of events clearly does not constitute inappropriate or abusive behaviour by the Club; accordingly, the CAS should fully consider all the Club's arguments and evidence.

2. The Player's net salary

53. Pursuant to the Employment Agreement, the Player was entitled to a furnished apartment in Reineh; however, the Player was responsible for paying all the utility expenses such as gas, water, electricity, city taxes, etc. The Parties agreed the Club would bear the accommodation costs in Reineh for up to EUR 1,000 (NIS 4,000).

54. In June 2023, when the Player pleaded to move to another apartment in Haifa, the Club's

manager, Mr. Ahmad Jaber, notified the Player that the latter apartment was more expensive and that the difference should be deducted from his salary. The Player agreed to such arrangement.

55. The cost of the Haifa apartment was approximately NIS 5,500 (EUR 1,360). Accordingly, the excess rental costs were NIS 1,500 (EUR 370). Additionally, the Club paid the utility bills and local tax during the Player's stay for an additional cost of NIS 500 (EUR 125).

56. The total excess cost incurred with the Haifa apartment was approximately NIS 2,049 per month, this is approximately EUR 500.

57. Based on the Parties' consent, as of July 2023, the Club deducted the excess costs of the mentioned apartment from the Player's payment slips. The Player never objected to these deductions.

58. In principle, the Player was entitled to a net salary of EUR 20,000 per payment. However, the agreed-upon net salary of EUR 20,000 was subject to deductions for the additional cost of the Haifa apartment and other utilities not covered in the Employment Agreement. Otherwise, the Player would have been responsible for directly paying these costs.

59. Therefore, the Club deducted a monthly amount of approximately NIS 2,046 (EUR 500) from the Player's monthly payment, depending on the specific utility bills for every month.

60. Effectively, as from July 2023, the monthly net payment for the Player should have been calculated as EUR 19,500 after taking into consideration the required deductions the Player agreed to.

3. <u>The Fixed Conversion Rate for the Player's Salary is EUR 1 = NIS 3.7</u>

61. Based on the printed form of Clause 9 of the Employment Agreement, the Player contended that the Club is obligated to pay the difference arising from any fluctuation in exchange rate between the fixed rate of 1 EUR = 3.75 and the actual EUR/NIS exchange rate at the time each salary payment was made. However, the Player ignored the handwritten form of Clause 9 of the Employment Agreement which contradicts this mechanism.

62. The Club acted upon the express language stipulated in the handwritten form of Clause 9 of the Employment Agreement, according to which the payments shall be made in a fixed exchange rate of EUR 1 = NIS 3.7.

63. The FIFA DRC did not analyse the common intention of the Parties or the meaning of the contradictory language in Clause 9 of the Employment Agreement. Instead, the FIFA DRC adopted the Player's assertion that the Club is responsible for paying any difference in conversion rate. The Club is adamant that the handwritten form is binding upon the Parties.

64. The Club did not draft the printed form addition. It was a representative of the Player that

prepared, drafted, and suggested the printed form of Clause 9 of the Employment Agreement. The Club always intended to limit the conversion rate to EUR 1 = NIS 3.7 as stipulated in the handwritten form.

65. Applying the Club's interpretation of the Employment Agreement would significantly affect the calculation of the outstanding remuneration and would lead to the conclusion that the due amounts to the Player by the Club are EUR 45,392.

66. An alternative interpretation is that the printed form Clause 9 of the Employment Agreement only refers to the first 4 months of such agreement (the remaining duration of the 2022-2023 football season), while the handwritten form of Clause 9 refers to the additional season if the Employment Agreement was automatically extended (the 2023-2024 football season in its entirety). There are several linguistic indications which support this interpretation:

- The printed form of Clause 9 of the Employment Agreement refers to "4 months" which was the remaining duration of the 2022-2023 football season at the time the Employment Agreement was concluded.
- The printed form of Clause 9, when addressing the conversion rate, does not mention the additional season.
- The handwritten form explicitly mentions the words "*with additional one season*" implying that this addition – as opposed to the printed-form– should apply during the additional season of the Employment Agreement.

4. <u>Alternatively, the Player misapplied the conversion mechanism</u>

67. Even if the Club's interpretation is not upheld, the Player still misapplied the conversion mechanism stipulated in the Employment Agreement. The language of the printed form of Clause 9 of the Employment Agreement stipulates that a party is obliged to pay the difference only if the difference in a specific month was EUR 1,000 or higher.

68. The common intention of the Parties is straightforward: the Parties sought to safeguard the Player only from fluctuations in the conversion rate which exceed EUR 1,000 per month. The Player assumed the risk that fluctuation in the conversion rate would cause a difference of up to EUR 1,000 in the salary. Any other interpretation would render meaningless the threshold of EUR 1,000 referred to in the printed form of Clause 9 of the Employment Agreement.

69. Correctly applying the conversion provision would affect the calculation of the outstanding remuneration, accordingly EUR 53,061 would be due to the Player by the Club.

5. <u>The Player is not entitled to payments during his leave of absence</u>

70. Applying the principle of "no work, no pay", the Player is not entitled to any payments during his extended leave of absence. The Player cannot reasonably expect to remain at home and continue to receive his full salary. Any other outcome would result in the Player unjustly enriching himself at the Club's expense for unperformed work.

71. Pursuant to Article 82 of the Swiss Code of Obligations (the "SCO") "[A] *party to a bilateral contract may not demand performance until he has discharged or offered to discharge his own obligation, unless the terms or nature of the contract allow him to do so at a later date"..*

72. Based on the aforementioned provision, the principle of *exceptio non adimpleti contractus* applies to football contracts. Therefore, a football player would not be entitled to any payment if no service was rendered to the club for a specific period provided that the contract was in force.

73. Accordingly, the Player was only entitled to payment proportional to the services he rendered, *i.e.*, for October and November 2023, the Player should have only received EUR 14,820.

74. Nonetheless, the Club paid the Player approximately the 75% of his net salary during his absence, deducting only the 25% of the salary. The Player not only fully received payment for the work he provided during October and November 2023 but was paid more than what he was owed.

75. The Club argues that any excess payment (EUR 11,594) should be offset against any outstanding remuneration the Club owes the Player, given that there is no justification for the Player to unjustly enrich himself.

6. <u>The FIFA DRC miscalculated the interest applicable on the outstanding remuneration</u>

76. The FIFA DRC determined that the due dates for the monthly payment were the last day of each month for which the payment should be made. However, this is in contradiction to Clause 6(f) of the Employment Agreement, which stipulates that the payment of the monthly wage shall be up to (including) the 9th day of the following month for which the payment is made.

77. Accordingly, the imposed interest must reflect the due date of each payment in accordance with the Employment Agreement.

B. THE PLAYER'S POSITION

78. In his Answer to the Appeal Brief, the Player requested the following prayers for relief:

"*1. Dismiss the appeal of Maccabi Bnei Reineh FC in its entirety;*
2. Uphold the decision of the FIFA Dispute Resolution Chamber dated 6 February 2025 in full;
3. Order the Club to bear the full costs of the arbitration, according to CAS Code R64.5; and
4. Award the Player a contribution toward his legal fees in the amount of CHF 5,000, or more in the event of a hearing, consistent with standard CAS practice, subject to the Panel's discretion, according to CAS Code, R64.5".

79. The Player's submissions to support his prayers for relief can be, in essence, summarised as follows:

a. The exchange rate clause

80. The printed form of Clause 9 of the Employment Agreement stipulates:

- A monthly net salary of EUR 20,000.
- A fixed exchange rate of 1 EUR = 3.75 NIS (as of 31 January 2023).
- An obligation to pay the difference if the monthly conversion discrepancy exceeds EUR 1,000.

81. The abovementioned provision is not cumulative over four months; rather, it triggers a recalculation threshold for any given monthly payment.

82. The handwritten form of Clause 9 of the Employment Agreement is:

- Inconsistent with the printed form of the same Clause.
- Not marked as prevailing over the printed form provision.
- Ambiguous in its application.

83. According to standard principles of contract interpretation, handwritten clauses do not override printed terms unless explicitly agreed by both parties and clearly designated as prevailing, intention that cannot be inferred in this case.

84. Moreover, the Club never fulfilled its fundamental obligation to pay the agreed net salary of EUR 20,000, neither under the original printed clause nor under the handwritten figure. The disputed Clause was never triggered, and its application remained purely hypothetical.

85. All salary payments must now be made to the Player's account in Hungary in EUR. Currency conversion mechanisms, whether fixed or variable, are thus no longer applicable. The outstanding debt remains strictly denominated in EUR and must be settled without further speculative deductions.

86. Additionally, the FIFA Commentary on the RSTP (2023 edition) and CAS jurisprudence (CAS 2015/A/4333 and CAS 2008/A/1589) confirms that any ambiguity in contractual terms must be construed against the drafter, which in this case is the Club.

b. As to the salary explanation

87. The Parties mutually agreed that the Player's net monthly salary of EUR 20,000 would remain unchanged during the extension period. The reference exchange rate was adjusted to 3.70 solely for converting the guaranteed euro amount into NIS, consistent with the practice during the initial contract term.

88. The reference rate (3.75 or 3.70) served only as a technical tool for currency conversion. Clause 9 of the Employment Agreement expressly provides that if currency fluctuations cause a loss exceeding EUR 1,000, the Player must be compensated. This protection is clearly unidirectional and intended exclusively for the Player's benefit. There is no reciprocal right for the Club to reduce payments.

89. Under Article 18(1) of the SCO, contract interpretation must focus on the true and common intention of the parties. Here, the Parties' intent was clear: to guarantee a net amount in euros.

c. The apartment in Haifa

90. The lease agreement for the Haifa apartment was signed solely by the Club. There is no indication or evidence that the Player ever accepted or approved this arrangement in writing. The invoices for rent and utility bills show the cost level, but they do not demonstrate any contractual basis for deduction. These were created unilaterally and ex-post facto by the Club.

91. The Club relies on a WhatsApp exchange with Mr. Ahmad Jaber, which simply reflects the Player's intent to move to alternative accommodation. This cannot be construed as an agreement to salary deductions.

92. Additionally, it must be emphasised that according to Clause 11 (c) and (d) of the Employment Agreement, all modifications or additional agreements must strictly adhere to the written form requirement. Mere WhatsApp communications or verbal agreements, which the Club attempts to rely upon, fail to meet this formal requirement.

d. The Player's absence after 7 October 2023

93. The document dated 9 October 2023 merely reflects the Club's request for return. It does not constitute a contractual obligation nor a penalty clause. The correspondence demonstrates the Player's transparency and consistency. He cited objective security risks, referenced official recommendations (including from Hungarian authorities) and kept the Club regularly informed.

94. The Club's reduction of salary based on the Player's justified absence lacks both legal and factual foundation and was implemented without any disciplinary ruling or hearing. Moreover, the Player indicated that:

- The Player had legitimate grounds to leave Israel due to the deteriorating security situation.
- The Employment Agreement contained no clause permitting salary reductions in cases of force majeure.
- Any salary reduction imposed by the Club was disproportionate.

95. It is important to highlight that FIFA has not issued any temporary special regulations related to the Israel/Palestine conflict, as it did during the war in Ukraine. In the Ukraine context, FIFA issued interim rules allowing foreign players to unilaterally suspend or terminate contracts. An equivalent mechanism does not exist for clubs or players in Israel, and thus no legal framework exists to justify a unilateral salary reduction by the Club in the present case. Similarly, the COVID-19 pandemic prompted FIFA to publish temporary employment guidelines, under which salary adjustments could only occur by mutual agreement, typically in line with collective bargaining or domestic legal

structures. In the present case, no bilateral amendment or agreement was ever signed between the Parties.

e. Interests

96. FIFA rightly calculated a 5% of default interest rate starting from the 1st of each month. Moreover, the Club's reference to the 9th of the following month, included in Clause 6(f) is purely administrative and has no bearing on payment maturity.

97. Furthermore, Article 18(6) of the RSTP explicitly states that so-called grace periods are not recognised by FIFA, unless agreed in a collective bargaining agreement which was not the case here. Therefore, the last day of the month is binding for salary maturity and the mentioned interest is validly due from the 1st of the following month.

f. Payment history and the Club's conduct

98. The payroll slips between February 2023 and May 2024 submitted by the Club confirm that underpayments occurred due to:

- Exchange rates below the agreed contractual threshold.
- Unauthorised deductions related to housing.
- 25% reduction during the Player's justified absence without a disciplinary procedure.

99. The Club rejected an amicable solution offered by the Player which demonstrates grave negligence and an intent to delay. The Club should bear all procedural consequences, including the full arbitration costs and a contribution toward the Player's legal fees.

100. It must be emphasised that the Club systematically failed to ever exceed the EUR 20,000 net minimum. Consequently, the hypothetical exchange rate adjustment clause never came into effect to the detriment of the Club that should not benefit from its own breach.

101. The Club made all payments with the agreed exchange rate of approximately 3.75 NIS per EUR, as per 31 January 2023. Therefore, the Club never paid in accordance with the actual exchange rate, but only in accordance with the fixed exchange rate, and it was always less than the agreed minimum remuneration.

102. As the Club never paid above the EUR 20,000 net minimum, any contractual clause potentially allowing adjustment due to excessive payment was never triggered and, it cannot now be invoked as a retrospective shield. In consequence, the difference from the paid amount to the minimum amount of EUR 20,000 must be added, where it applies.

103. The total due amount in the employment relationship of the Parties (with the additional season) results to EUR 68,694.16, containing the debt of the first season of EUR 4,552 and the debt of the second season of EUR 64,142.16.

VI. JURISDICTION

104. The CAS jurisdiction derives from Article R47 of the CAS Code that provides as follows:

"*An appeal against the decision of a federation, association or sports-related body may be filed with CAS if the statutes or regulations of the said body so provide or if the parties have concluded a specific arbitration agreement and if the Appellant has exhausted the legal remedies available to it prior to the appeal, in accordance with the statutes or regulations of that body*".

105. Article 49 (1) of the FIFA Statutes May 2024 edition (hereinafter, the "FIFA Statutes"), reads as follows:

"FIFA recognises the independent Court of Arbitration for Sport (CAS) with headquarters in Lausanne (Switzerland) to resolve disputes between FIFA, member associations, confederations, leagues, clubs, players, officials, football agents and match agents".

106. The Sole Arbitrator notes that the Parties expressly confirmed CAS jurisdiction in their submissions, which is further confirmed by the Order of Procedure, duly signed and returned by the Parties.

107. Consequently, the Sole Arbitrator concludes that CAS has jurisdiction to adjudicate and decide the present appeal.

VII. ADMISSIBILITY

108. Article R49 of the CAS Code provides as follows:

"In the absence of a time limit set in the statutes or regulations of the federation, association or sports-related body concerned, or in a previous agreement, the time limit for appeal shall be twenty-one days from the receipt of the decision appealed against".

109. Article 50 (1) of the FIFA Statutes states:

"Appeals against final decisions passed by FIFA and its bodies shall be lodged with CAS within 21 days of receipt of the decision in question".

110. Lastly, the Appealed Decision confirmed that:

"A*ccording to article 57 par. 1 of the FIFA Statutes, this decision may be appealed against before the Court of Arbitration for Sport (CAS) within 21 days of receipt of the notification of this decision*".

111. The Sole Arbitrator notes that the admissibility of the appeal is not contested by the Parties.

112. The grounds of the Appealed Decision were notified to the Parties on 12 March 2025 and the Statement of Appeal was filed on 27 March 2025, *i.e.* within the time limit required both by the FIFA Statutes.

113. Consequently, the Sole Arbitrator finds that the appeal filed by the Club is admissible.

VIII. APPLICABLE LAW

114. Article R58 of the CAS Code reads as follows:

"The Panel shall decide the dispute according to the applicable regulations and, subsidiarily, to the rules of law chosen by the parties or, in the absence of such a choice, according to the law of the country in which the federation, association or sports-related body which has issued the challenged decision is domiciled or according to the rules of law that the Panel deems appropriate. In the latter case, the Panel shall give reasons for its decision".

115. In addition, Article 49 (2) of the FIFA Statutes establishes the following:

"The provisions of the CAS Code of Sports-related Arbitration shall apply to the proceedings. CAS shall primarily apply the various regulations of FIFA and, additionally, Swiss law".

116. Moreover, the Sole Arbitrator notes that the Parties agree in their submissions that the various FIFA Regulations apply and subsidiarily, Swiss Law.

117. Based on the above, the Sole Arbitrator confirms that the present dispute shall be resolved based on the applicable FIFA Regulations and, subsidiarily, on Swiss Law.

IX. MERITS

118. The present arbitration concerns the Appealed Decision ordering the Club to pay the Player the amount of EUR 68,694.16 plus respective interest and a reprimand as per the outstanding remuneration due for the Employment Agreement concluded by the Parties. The Club requested to set aside such decision or, alternatively, reduce the amounts awarded to the Player or off-set amounts received by the Player and set aside the interest rate awarded against it. The Player requests the dismissal of the appeal and to uphold the Appealed Decision.

119. As a preliminary matter, the Sole Arbitrator notes the Club's argument regarding the admissibility of its submission and evidence and the CAS' scope of review for the present case. For the sake of completeness, the Sole Arbitrator addresses the matter as follows:

120. Despite the fact that the Club did not submit its answer to the Player's claim during the FIFA proceedings, the Sole Arbitrator does not observe a procedural deficiency in said proceedings according to the applicable regulations. The absence of submission by the Club was due to its own conduct or lack of diligence. In any case, as largely accepted in CAS Jurisprudence (e.g. CAS 2022/A/9078), procedural violations may be healed in *de novo* proceedings before CAS.

121. Following the submission of the present appeal by the Club, the Sole Arbitrator recalls Article R57 of the CAS Code regarding CAS's scope of review and the exclusion of evidence, which reads, in its relevant part, as follows:

"*The Panel has full power to review the facts and the law. It may issue a new decision which replaces the decision challenged or annul the decision and refer the case back to the previous instance…*

(…)

The Panel has discretion to exclude evidence presented by the parties if it was available to them or could reasonably have been discovered by them before the challenged decision was rendered. Articles R44.2 and R44.3 shall also apply".

122. In this respect, the legal doctrine (MAVROMATI D. / REEB M. The Code of the Court of Arbitration for Sport: Commentary, Cases and Materials, Second Edition, Kluwer 2025, n. 49, 50 & 51, pp. 573 & 574) highlights the following:

"(…) *What is more, the full review by the CAS Panel should only be limited (through the application of Article R57 paragraph 3 of the CAS Code) in exceptional circumstances of bad faith, abusive or inappropriate conduct by the parties submitting new evidence.*

(…) *The third paragraph of Article R57 should therefore be interpreted in such a way as not to circumvent the core principle of the panel's full power of review. This is possible if CAS Panels reserve the application of this provision to exceptional circumstances and as a safeguard in order to avoid abusive conduct by one of the parties: the control of good faith should therefore be the key element prior to the application of Article R57 paragraph 3* (…).

Since its adoption, CAS Panels have, e.g., admitted evidence that was only known to a party in FIFA proceedings after the investigatory phase (but before the FIFA body issued its decision), even if theoretically it would have been possible to adduce such evidence before FIFA; the same applies if the evidence was indeed submitted late but refused by the FIFA body. The application of this provision becomes even more difficult as the burden of proof for such abusive conduct lies with the party objecting to the admission of new evidence to the file, and non-deliberate conduct (e.g., negligence) has been found to suffice (…)".

123. In the present case, the Sole Arbitrator emphasises that the absence of the Club's answer to the Player's claim in the FIFA proceedings was due to its own lack of diligence. However, the said lack of diligence is not equivalent to bad faith or abusive behaviour in the present procedure. In fact, the Club requested, during the FIFA proceedings, to be granted a new deadline to submit its position, which reaffirms the Sole Arbitrator's conclusion.

124. Furthermore, the Sole Arbitrator also deems worth to highlight that the Player did not contest the admissibility of the Club's submissions and evidence.

125. Consequently, the Sole Arbitrator considers, in accordance with Article R57 of the CAS Code and the CAS proceedings' scope of review, that the Club's submissions and evidence are admissible in the present procedure.

126. Moving to the merits of the case, based on the Appealed Decision's findings and the Parties' submissions with their prayers for relief, the Sole Arbitrator observes the facts of the case that remain undisputed, namely:

- The Club and the Player concluded an Employment Agreement which was validly executed for the 2022/2023 and 2023/2024 Israeli sporting seasons.
- The Employment Agreement included in its Clause 9 both a typed form and a handwritten form with different provisions regarding the Player's salary conversion

rate of EUR/NIS.

- Initially, the Club provided an apartment to the Player in Reineh. However, during the employment relationship, the Player requested to move to another apartment in Haifa, which was provided by the Club despite that its cost was higher than the Reineh apartment.
- After the attacks to the city of Reineh on 7 October 2023, the Player was absent from 9 October 2023 to 16 November 2023.
- The Club paid a reduced salary to the Player in October and November 2023.

127. The Sole Arbitrator identifies that he is entrusted to decide on the following issues:

a. What is the Player's salary in accordance with the Employment Agreement?
b. Could the Club deduct from the Player's salary the extra costs of the Haifa apartment?
c. Was the Player entitled to his full salary during his absence of October and November 2023?
d. Did the FIFA DRC err in awarding 5% *p.a.* interest rate as from the 1st day of the next month of each salary in favour of the Player?
To finally conclude:
e. Has the Club any outstanding amounts due to the Player?

128. The Sole Arbitrator addresses the mentioned matters as follows:

a. <u>What is the Player's salary in accordance with the Employment Agreement?</u>

129. The Sole Arbitrator identifies in the Employment Agreement that 3 different provisions refer to the Player's salary, namely Clause 6 and Clause 9 both in typed and handwritten format.

130. In this respect, the Club considers that the Player's remuneration was EUR 20,000 (with the posterior need of deducting housing costs) and the applicable exchange rate was EUR 1 = NIS 3.7 as established in the handwritten form of Clause 9 of the Employment Agreement. Subsidiarily, the Club considers that the typed-form applies to the first 4 months of the employment relationship while the handwritten-form is applicable for the additional season of said employment relationship. Lastly, the Club should bear the exchange difference only if it exceeds EUR 1,000.

131. In turn, the Player agrees that the remuneration was set at EUR 20,000 and considers that the applicable exchange rate for the entire employment relationship was the one stipulated in the typed form of Clause 9 of the Employment Agreement, *i.e.*, EUR 1 = NIS 3.75. Moreover, the handwritten form is not valid as it does not override the typed form and, in any case, it is not applicable as the Club did not pay the EUR 20,000 remuneration. However, the Player also mentioned that the Parties agreed to adjust the exchange rate to EUR 1 = NIS 3.70 during the additional season of the employment relationship.

132. The Sole Arbitrator observes the clear contradiction between the referred provisions and the different interpretations that the Parties give to such contradiction. To address this issue, the Sole Arbitrator recalls Article 18 (1) of the SCO that provides: "[*w*]*hen assessing the form and terms of a contract, the true and common intention of the parties must be ascertained without dwelling on any inexact expressions or designations they*

may have used either in error or by way of disguising the true nature of the agreement".

133. First, the Sole Arbitrator considers that Clause 6 of the Employment Agreement established the referenced salary, without specifying if gross or net, in the amount of NIS 98,785 for a total remuneration of NIS 395,140 for 4 months, the initial term of the mentioned Employment Agreement.

134. Nevertheless, the Sole Arbitrator identifies, by the analysis of Clause 9 (with the typed and handwritten format), that the Parties, considering that the salary was to be paid in NIS and not in EUR, established an assured net amount of the salary in EUR and a fixed exchange rate EUR/NIS for such payments.

135. Moreover, the typed form of Clause 9 of the Employment Agreement was agreed to be applied in the first term of the employment relationship. This is clear considering that the provision mentions twice that the exchange rate and the net remuneration were to be observed "*for the following 4 months*".

136. Furthermore, recalling that the Employment Agreement included a possible extension for an additional season, the Parties included the handwritten form with a different fixed exchange rate that was to be applicable in the additional season. This conclusion is also clear from the drafting of the provision as it not only includes the renewal of the Employment Agreement but also states that "[*a*]*ll payments in the contract with additional one season is payed in nis the the* [sic] *euro exchanged 3.7 nis*".

137. In conclusion, for the first 4 months of the Employment Agreement, the Player's monthly net salary was 20,000 EUR with an exchange rate of NIS 3.75, *i.e.*, NIS 75,000. In turn, for the additional season, the Player's monthly net salary was EUR 20,000 with an exchange rate of NIS 3.7, *i.e.*, NIS 74,000.

b. <u>Could the Club deduct from the Player's salary the extra costs of the Haifa apartment?</u>

138. The Club alleges that it was agreed between the Parties to deduce from the Player's salary the extra costs that the apartment of Haifa implied compared with the Reineh apartment.

139. The Sole Arbitrator identifies in the Employment Agreement that the Club was obliged by Clause 9 to provide the Player with a fully furnished apartment in Reineh.

140. From the correspondence filed by the Parties, it is observed that when the Player requested to be provided with an apartment in Haifa, the Club did manifest that it would involve a higher cost. Accordingly, the issue remains whether the awareness of the higher cost was enough for the Club to validly deduct the extra costs from the Player's salary.

141. The Sole Arbitrator considers that, in order to reduce the mutually agreed amount of the Player's salary, a mutual agreement is also needed and no party can modify it unilaterally. *In casu*, despite the fact that the Haifa apartment implied a higher cost for the Club to comply with its contractual obligation to provide the Player with an apartment (initially in Reineh), the sole awareness of the extra cost did not enable the Club to unilaterally reduce the Player's salary, a clear and undisputable agreement between the Parties was

mandatory.

142. Consequently, considering that the Club alleges that a salary reduction was agreed between the Parties, the Sole Arbitrator considers that the Club did not discharge its burden of proof to evidence that the Parties had reached an agreement for a reduction of the Player's salary nor to which specific amount.

143. Lastly, the Sole Arbitrator does not leave unnoticed that the intent of reducing the Player's salary to EUR 19,500 contradicts Clause 9 of the Employment Agreement that sets a net salary amount of EUR 20,000 (NIS 75,000 or 74,000 depending on the sporting season).

c. Was the Player entitled to his full salary during his absence of October and November 2023?

144. The Club also alleges that the Player was not entitled to any remuneration during the days that he was absent from Israel and did not comply with his contractual obligations.

145. The Sole Arbitrator recalls the undisputed facts between the Parties:

- On 9 October 2023, the Player left Israel with the signed agreement with the Club that, when the Club requested it, the Player would return in 3 days.
- On 23 October 2023, the Club requested the Player to return to Israel no later than 29 October 2023.
- After several communications from the Parties, the Player returned on 16 November 2023.
- For the months of October and November 2023, the Club paid its players their salary with a 25% reduction, including the Player with no differentiation among them.

146. As a first conclusion, given that the Parties agreed to the Player's absence from 9 October 2023 and the Club requested his return no later than the 29 October 2023, during that period, the Player was authorised by the Club to be relieved from his contractual duties. However, the said agreement did not set any modifications toward the Player's salary; consequently, it shall be considered, in principle, unaltered.

147. Additionally, the Sole Arbitrator notes that, on one hand, the Player, despite his reluctance to return to Israel, manifested in his letters his will to continue the Employment Agreement and did not terminate it. On the other hand, the Club, despite the Player's reluctance to return to Israel, did not terminate the Employment Agreement, on the contrary, the Club treated the Player as any other of its squad.

148. Accordingly, both Parties intended to continue the Employment Agreement and no explicit suspension or termination was applied after the Player's reluctance to return to Israel. Consequently, both Parties were, in principle, fully obliged to comply with their respective contractual obligations.

149. The Sole Arbitrator, based on the correspondence between the Parties, notes that trainings resumed while the Player delayed his return to Israel, *i.e.*, the Player was asked to return to his regular duties as the rest of the other players of the Club.

150. Nevertheless, the Sole Arbitrator does not undermine the Player's concerns regarding his

security. However, based on the evidence submitted in the file, the Sole Arbitrator cannot establish that the Player could not perform his contractual duties in a safe manner as proven by the fact that the Club's trainings had resumed, which was acknowledged by the Player in his letter of 31 October 2023.

151. Notwithstanding the above, the fact that the Club paid the Player's reduced salary also needs to be addressed. Although being perfectly aware of the Player's absence and requesting his return, the Club took the decision to pay the Player's salary like the rest of the squad without discriminating due to his particular situation. Furthermore, the Club only argued that it had overpaid the Player in October and November 2023 in the present proceedings, that is, after several months of the employment relationship with the Player, the Player presenting a claim against the Club and the FIFA DRC awarding the former with the payment of outstanding salaries.

152. The Club's change of stance regarding the October and November 2023 salaries is considered by the Sole Arbitrator as contradictory as its allegation and requests to be reimbursed is contrary to its own conduct, *i.e.*, the Club's allegation goes against its own conduct, violating the legal principle of *venire contra factum propium*.

153. Lastly, the Sole Arbitrator does not leave unnoticed that, regardless of the absence of the Player, the Parties at no moment had agreed on a 25% reduction on the Player's salary.

154. Under this context, the Sole Arbitrator recalls Article 82 of the SCO that establishes the following:

"*A party to a bilateral contract may not demand performance until he has discharged or offered to discharge his own obligation, unless the terms or nature of the contract allow him to do so at a later date".*

155. With all the abovementioned considerations, the Sole Arbitrator concludes that, although the Club unilaterally reduced 25% of the Player's salary, the Player is in no position to claim his full salary from 29 October to 16 November 2023 given that he was not rendering his contractual duty with no valid justification.

156. Moreover, the Club is also not entitled to claim reimbursement for such period of time as it voluntarily, and under the valid Employment Agreement that suffered no explicit termination or suspension, decided to treat the Player as any other player on the squad with no discrimination with respect to his absence.

d. Did the FIFA DRC err in awarding 5% p.a. interest rate as from the 1st day of the next month of each salary in favour of the Player?

157. The Club noticed that the Appealed Decision awarded the Player a "*5% per annum interest rate on the outstanding amounts as from the day following their corresponding due dates until the date of effective payment*", but the FIFA DRC established the due dates as the last day of each month which contradicts the Employment Agreement.

158. The Sole Arbitrator observes that Clause 6 (f) of the Employment Agreement titled "*times of payment*" provides that the Player's salary would be paid "*According to law up to (including) 9th of following month".*

159. Consequently, the applicable interest rate of 5% per annum of any outstanding amount

due by the Club to the Player shall be applied as from the 10th day of the next month of each relevant due amount.

e. Has the Club any outstanding amounts due to the Player?

160. Considering the submissions, evidence and payslips in NIS (as it was the currency chosen by the Parties as the applicable currency to the salary payments) provided by the Parties and all the above-mentioned considerations and conclusions, the Sole Arbitrator addresses month by month the outstanding amounts due by the Player to the Club:

161. According to the February 2023 payslip, the Club paid NIS 75,200. However, the Player proved that he actually received NIS 75,701.44, *i.e.* the minimum salary of NIS 75,000 (EUR 20,000 according to the agreed exchange rate) was complied with.

162. According to the March 2023 payslip, the Club paid NIS 75,201. However, the Player proved that he actually received NIS 73,359.77, *i.e.* the minimum salary of NIS 75,000 (EUR 20,000 according to the agreed exchange rate) was not complied with, having an outstanding amount of NIS 1,641 (EUR 437.40) with a 5% *p.a.* interest rate as of 10 April 2023 until the date of effective payment.

163. According to the April 2023 payslip, the Club paid NIS 75,200. However, the Player proved that he actually received NIS 74,955.35, *i.e.* the minimum salary of NIS 75,000 (EUR 20,000 according to the agreed exchange rate) was not complied with, having an outstanding amount of NIS 44.65 (EUR 11.91) with a 5% *p.a.* interest rate as of 10 May 2023 until the date of effective payment.

164. According to the May 2023 payslip, the Club paid NIS 74,843. However, the Player proved that he actually received NIS 73,129.72, *i.e.* the minimum salary of NIS 75,000 (EUR 20,000 according to the agreed exchange rate) was not complied with, having an outstanding amount of NIS 1,870.28 (EUR 498.74) with a 5% *p.a.* interest rate as of 10 June 2023 until the date of effective payment.

165. According to the August 2023 payslip, the Club paid NIS 73,665. However, the Player proved that he actually received NIS 70,162.05, *i.e.* the minimum salary of NIS 74,000 (EUR 20,000 according to the agreed exchange rate) was not complied with, having an outstanding amount of NIS 3,837.95 (EUR 1,037.28) with a 5% *p.a.* interest rate as of 10 September 2023 until the date of effective payment.

166. According to the September 2023 payslip, the Club supposedly paid NIS 73,665. However, the Player proved that he actually received NIS 54,865, *i.e.* the minimum salary of NIS 74,000 (EUR 20,000 according to the agreed exchange rate) was not complied with, having an outstanding amount of NIS 19,135 (EUR 5,171.62) with a 5% *p.a.* interest rate as of 10 October 2023 until the date of effective payment.

167. For October 2023, the Player had an authorised absence from 9 to 29 October 2023, and an unjustified absence of 2 days that are equivalent in salary to NIS 4,774.19 (EUR 1,290.32). Consequently, the Player was entitled for a salary of NIS 69,225.81 (EUR 18,709.68). According to the October 2023 payslip, the Club supposedly paid NIS

54,864. However, the Player proved that he actually received NIS 54,865, *i.e.* the salary of NIS 69,225.81 (EUR 18,709.68 according to the agreed exchange rate) was not complied with, having an outstanding amount of NIS 14,360.81 (EUR 3,881.30) with a 5% *p.a.* interest rate as of 10 November 2023 until the date of effective payment.

168. In November 2023, the Player had an unauthorised absence from 1 to 15 November 2023, consequently he rendered services that entitled him for a proportional salary of NIS 37,000 (EUR 10,000). According to the November 2023 payslip, the Club supposedly paid NIS 54,864. However, the Player proved that he actually received NIS 72,463 (EUR 19,584.59), *i.e.* the proportional salary of NIS 37,000 (EUR 10,000) was complied with.

169. According to the December 2023 payslip, the Club supposedly paid NIS 72,462. However, the Player proved that he actually received NIS 73,450, *i.e.* the minimum salary of NIS 74,000 (EUR 20,000 according to the agreed exchange rate) was not complied with, having an outstanding amount of NIS 550 (EUR 148.65) with a 5% *p.a.* interest rate as of 10 January 2024 until the date of effective payment.

170. According to the January 2024 payslip, the Club supposedly paid NIS 73,450. However, the Player proved that he actually received NIS 73,665, *i.e.* the minimum salary of NIS 74,000 (EUR 20,000 according to the agreed exchange rate) was not complied with, having an outstanding amount of NIS 335 (EUR 90.54) with a 5% *p.a.* interest rate as of 10 February 2024 until the date of effective payment.

171. According to the February 2024 payslip and evidence provided by the Player, the Club paid NIS 73,665, *i.e.* the minimum salary of NIS 74,000 (EUR 20,000 according to the agreed exchange rate) was not complied with, having an outstanding amount of NIS 335 (EUR 90.54) with a 5% *p.a.* interest rate as of 10 March 2024 until the date of effective payment.

172. According to the March 2024 payslip and evidence provided by the Player, the Club paid NIS 73,665, *i.e.* the minimum salary of NIS 74,000 (EUR 20,000 according to the agreed exchange rate) was not complied with, having an outstanding amount of NIS 335 (EUR 90.54) with a 5% *p.a.* interest rate as of 10 April 2024 until the date of effective payment.

173. For April 2024, the Club submitted the Player's payslip for NIS 73,665. However, it is an undisputed fact that the Club did not pay any amount for such month. Accordingly, the minimum salary of NIS 74,000 (EUR 20,000 according to the agreed exchange rate) was not complied with, having an outstanding amount of NIS 74,000 (EUR 20,000) with a 5% *p.a.* interest rate as of 10 May 2024 until the date of effective payment.

174. It is an undisputed fact that the Club did not pay any amount for May 2024. Accordingly, the minimum salary of NIS 74,000 (EUR 20,000 according to the agreed exchange rate) was not complied with, having an outstanding amount of NIS 74,000 (EUR 20,000) with a 5% *p.a.* interest rate as of 10 June 2024 until the date of effective payment.

175. The abovementioned conclusions are also presented as follows:

Month	**Due amount in EUR**	**Due amount in NIS**	**Payment in NIS**	**Payment in EUR**	**Outstanding amount in EUR**
February 2023	20,000	75,000	75,701.44	20,187.05	0
March 2023	20,000	75,000	73,359.77	19,562.61	437.40
April 2023	20,000	75,000	74,955.35	19,988.09	11.91
May 2023	20,000	75,000	73,129.72	19,501.26	498.74
August 2023	20,000	74,000	70,162.05	18,962.72	1,037.28
September 2023	20,000	74,000	54,865	14,828.38	5,171.62
October 2023	20,000	69,225.81	54,865	14,828.38	3,881.30
November 2023	20,000	37,000	72,463	19,584.59	0
December 2023	20,000	74,000	73,450	19,851.35	148.65
January 2024	20,000	74,000	73,665	19,909.46	90.54
February 2024	20,000	74,000	73,665	19,909.46	90.54
March 2024	20,000	74,000	73,665	19,909.46	90.54
April 2024	20,000	74,000	0	0	20,000
May 2024	20,000	74,000	0	0	20,000
				Total	51,458.52

X. COSTS

(…)

ON THESE GROUNDS

The Court of Arbitration for Sport rules that:

1. The appeal filed by Maccabi Bnei Reineh on 27 March 2025 against the Decision FPSD-14539 rendered on 6 February 2025 by the Dispute Resolution Chamber of the FIFA Football Tribunal is partially upheld.

2. The Decision FPSD-15961 rendered on 6 February 2025 by the Dispute Resolution Chamber of the FIFA Football Tribunal is confirmed, except paragraph 2 of the operative part, which shall provide as follows:

   2. The Respondent, Maccabi Reine, must pay to the Claimant the following amount(s):
   - ***EUR 51,458.72 as outstanding remuneration plus 5% interest p.a. as follows:***
     - *5% interest p.a. over the amount of EUR 437.60 of as from 10 April 2023 until the date of effective payment;*
     - *5% interest p.a. over the amount of EUR 11.91 as from 10 May 2023 until the date of effective payment;*
     - *5% interest p.a. over the amount of EUR 498.74 of as from 10 June 2023 until the date of effective payment;*
     - *5% interest p.a. over the amount of EUR 1,037.28 of as from 10 September 2023 until the date of effective payment;*
     - *5% interest p.a. over the amount of EUR 5,171.62 as from 10 October 2023 until the date of effective payment;*
     - *5% interest p.a. over the amount of EUR 3,881.3 as from 10 November 2023 until the date of effective payment;*
     - *5% interest p.a. over the amount of EUR 148.65 as from 10 January 2024 until the date of effective payment;*
     - *5% interest p.a. over the amount of EUR 90.54 as from 10 February 2024 until the date of effective payment;*
     - *5% interest p.a. over the amount of EUR 90.54 as from 10 March 2024 until the date of effective payment;*
     - *5% interest p.a. over the amount of EUR 90.54 as from 10 April 2024 until the date of effective payment;*
     - *5% interest p.a. over the amount of EUR 20,000 as from 10 May 2024 until the date of effective payment; and*
     - *5% interest p.a. over the amount of EUR 20,000 as from 10 June 2024 until the date of effective payment.*

3. (…).

4. (…).

5. All other motions or prayers for relief are dismissed.

Seat of arbitration: Lausanne, Switzerland

Date: 9 January 2026

THE COURT OF ARBITRATION FOR SPORT

José Juan Pintó Sala

Sole Arbitrator