



Arbitration CAS 2022/A/8747 KF Tirana v. Tim Vayrynen & Kuopion Palloseura, award of 13 November 2023

Panel: Mr Fabio Iudica (Italy), Sole Arbitrator

Football

Termination of the employment contract with just cause by the player

Admissibility of the Answer

Duty to send a formal default notice pursuant to Article 14bis RSTP

Financial difficulties of the club

Relation between termination based on Article 14bis RSTP and termination based on Article 14 RSTP

Just cause for termination based on Article 14 RSTP

Additional compensation

- 1. In the absence of any exceptional circumstance or any objective impossibility for not complying with Article R31 of the CAS Code, an Answer transmitted by e-mail only due to an alleged misunderstanding about the correct way of filing submissions with the CAS Court Office cannot be admitted to the case file. The fact that the Answer was transmitted via e-mail not only to the CAS Court Office but also to the other Parties is not relevant under the provisions of Article R31 of the CAS Code and cannot compensate for non-compliance with the correct procedure.**
- 2. In order to unilaterally terminate an employment contract based on the provision of Article 14bis of the FIFA Regulations on the Status and Transfer of Players (RSTP), a player is required to send a formal default notice to the club granting the latter at least 15 days to comply with its financial obligations towards the player. The purpose of sending a formal warning to the club is to draw the club's attention to the fact that its conduct is not in accordance with the contract and to allow it to remedy the default with a view to preserve the contractual relationship between the parties.**
- 3. A club's financial difficulties are not considered to be justified reasons for not paying a player's salary, which is the main obligation deriving from the employment contract.**
- 4. Failure by a player to comply with the requirement to send a formal final warning to the club in accordance with Article 14bis of the FIFA RSTP does not necessarily prevent him/her from terminating the employment contract if the persistent failure of the club to comply with its obligations causes an irreversible damage to the relationship of trust between the parties that does not allow the player to rely on the continuation of the contractual relationship, giving him a just cause for termination on the basis of Article 14 of the FIFA RSTP.**
- 5. Failure to pay salaries in an amount representing almost 70% of the receivables for one**

sporting season, together with the failure to comply with the promise to pay the outstanding salaries following notice, along with the decision to assign the player to the second team with no valid reasons and the decision to impose disciplinary sanctions on him without any guarantee of due process, is a clear indication that a club is trying to force the player to accept different contractual terms or to leave, which consists in an abusive conduct that gives the player just cause to terminate the employment relationship on the basis of Article 14(2) of the FIFA RSTP.

6. Article 17(1) lit. ii of the FIFA RSTP clearly establishes a direct and automatic entitlement to the additional compensation provided for in case of early termination of the contract being due to overdue payables. However, Article 17(1) lit. ii of the FIFA RSTP does not require that the employment contract is terminated on the basis of Article 14bis of the FIFA RSTP, nor is it requested that overdue payables be the only cause for termination.

I. INTRODUCTION AND PARTIES

1. KF Tirana (the “Club” or the “Appellant”) is a professional football club based in Tirana, Albania. The Club is affiliated with the Albanian Football Association (the “FSHF”), which in turn is affiliated with the Fédération Internationale de Football Association (“FIFA”).
2. Mr Tim Vayrynen (the “Player” or the “First Respondent”) is a Finnish professional football player, born on 30 March 1993.
3. Kuopion Palloseura (the “New Club” or the “Second Respondent”) is a professional football club based in Kuopio, Finland, and which is affiliated with the Football Association of Finland (the “SPL”), which in turn is affiliated with FIFA.
4. The Appellant and the Respondents are hereinafter jointly referred to as the “Parties”.
5. This appeal is brought by the Appellant against the decision taken by the FIFA Dispute Resolution Chamber (the “DRC”) on 27 January 2022 (the “Appealed Decision”), vis-à-vis the Player and the Second Respondent, regarding an employment-related dispute in connection with the termination of the employment relationship with the Player.

II. FACTUAL BACKGROUND

6. Below is a summary of the main relevant facts and allegations based on the Parties’ oral and written submissions¹ on the file and the relevant documentation produced in this appeal. Additional facts and allegations may be set out, where relevant, in connection with the further

¹ Several of the documents submitted by the Parties and referred to in this Award contain various misspellings: for sake of efficiency, they are not all identified with a “[sic]”.

legal discussion. While the Sole Arbitrator has considered all the facts, allegations, legal arguments and evidence submitted by the Parties in the present proceedings, this Award refers only to the submissions and evidence considered necessary to explain its reasoning.

7. On 21 January 2021, the Player signed an Individual Employment Contract with the Club as a professional to be valid from 1 January 2021 until 30 June 2022 (the “Employment Contract”).
8. With regard to the Club’s obligations with respect to the Player’s remuneration, Article 8.1 of the Employment Contract provided the following:
 - a. Monthly salary 10,000€ (ten thousand) Euro Net, payable within the 10th of every month.*
 - b. The player salary will consist in €60,000 net (EURO sixty thousand/00) for season 2020/2021; and €120,000 (EURO hundred twenty thousand/00) net for season 2021/2022.*
 - c. the player’s salaries will start from the 1st of January 2021 to 30th of June 2022.*
 - d. 18k as an advance payment will be paid within 7 days of the reception of the ITC.*
 - e. 36k will be paid in advance payment at the 1st of July 2021”.*
9. In addition, points *f. to m.* of Article 8.1 of the Employment Contract also provided for bonus payments (which were conditional upon individual or team achievements) as well as accommodation allowance.
10. According to Article 8.2 of the Employment Contract, the Club also undertook the following obligations towards the Player and the Player’s intermediary, Mr Roberto De Fanti (the “Agent”):
 - n. Intermediary commission of €22,000 net (EURO twenty-two thousand/00) to be paid by the club within 7 (seven) days from the signature of the employment contract between the club and the player.*
 - o. Health insurance covered by Sigal Uniqua Group Austria.*
 - p. The club covers expenses for the apartment up to EUR 300 per month.*
 - q. All the above mentioned amounts are net amounts.*
 - r. The salary will be paid once a month and between day 1 and 7 of the next month. If the date on which the award is to be given is a non working day, the Player will be paid on the next working day.*
 - s. All bonuses will be paid within 7 days after the objective is reached.*
 - t. The Club may deduct from the compensation of the Player:*

a) Player's fines imposed under the provisions of this Agreement and the Regulations of the Club, FSHF, UEFA and FIFA;

[...].”

11. In this respect, Article 4(6) of the Employment Contract reads as follows: *“In addition to the obligations set forth in this article, the player is subject to all the obligations sanctioned in the Internal Regulation of the Club ‘For the Players’ Coaches, technical staff, maintenance personnel and other subjects of the First Professional Team of K.F. Tirana sh.a.”*”.
12. Pursuant to Article 12 of the Employment Contract:
 - “1. The Player can terminate the agreement with just cause with the Club noticing in writing fifteen (15) days prior, in case the Club:*
 - a) is guilty of serious and persistent breaches of the terms and circumstances of this contract, or*
 - b) Fails to pay any compensation under this contract, for more than 60 consecutive days from the deadline when the obligation had to be executed.*
 - 2. If the Club fulfils its obligations within the notice period of 15 days pursuant to paragraph 1 above here in this article, the Player cannot terminate this contract unilaterally with just cause.*
 - 3. If the Club executes its obligations, by notifying the Player for the maximum deadline for the fulfilment of obligations, the Player cannot terminate the contract unilaterally with just cause”*.
13. On 8 April 2021, the Agent wrote an e-mail to the Club’ General Director, reminding that *“nor the player Tim VAYRYNEN nor the undersigned have received the following amounts indicated in the contract.*

Respectively
 - EUR 18,000 (Euro eighteen thousand/00) which were due to the player at the signature with FK Tirana.*
 - EUR 22,000 (Euro twentytwo thousand/00) which were due to myself as commission fee, within one week (7 days) from the signature of the contract between the player and KF Tirana”*.
14. On the same date, 8 April 2023, the Club replied to the Agent’s e-mail, acknowledging the relevant outstanding payments (stating that the delay was due to an alleged *“pending issue with our bank accounts”*) and reassured Mr De Fanti that the arrears would be settled by 5 May 2021.
15. On 19 May 2021, a meeting took place between the Player and the Club where the Club initiated discussions with the Player proposing the mutual termination of the Employment Contract.
16. On 23 May 2021, upon request by the Club, the Player trained with the Club’s U21 team.

17. On 24 May 2021, the Agent wrote a new e-mail to the Club by which he requested clarification about a “financial proposal” apparently formulated by the Club. At the same time, Mr De Fanti informed the Club that *“the player will not accept to play with the under 21 squad; he will be instead be available for selection for the 1st team for the last match of the season”*.
18. On 25 May 2021, the Club issued a disciplinary decision (Decision No. 8) against the Player and imposed a fine of EUR 3,000 on him based on the following facts:

“- That the Player did not accept to play in the official match dated 21/5/2021 KF APOLONIA – KF TIRANA

- That the Player did not appear nor notify the club of his absence in the official match dated 24/05/2021 KF TIRANA U21-KF KUKESI U21”.
19. On 27 May 2021, the Player left the country and never returned to the Club.
20. On 28 May 2021, the Club issued a new disciplinary decision (Decision No. 9) against the Player, which imposed a fine of EUR 2,000 on him based on the following facts:

“That the player did not appear nor notify the club of his absence in the official training sessions on the date 25, 26, 27 May 2021.

That the player did not appear nor notify the club of his absence in the friendly match dated 27/05/2021 KF TIRANA – ALBANIA U19”.
21. On the same day, the Agent wrote an e-mail to the Club, stating the following: *“I am aware of the will of the club to break Tim’s contract but for sure fining him does not ease the situation especially in the moment that you haven’t been paying his salaries for 5 months. My suggestion is to cancel the fine and stop with these behaviours towards my client otherwise you will put me in the condition to empower my lawyers to go to FIFA and send to the club a letter of immediate cease and desist. The most logic thing would be to arrive to an amicable solution in order not to start a lawsuit to FIFA. You haven’t been respecting nor the player’s contract (5 months with no salary and no SOF) nor the agency agreement so it’s pretty easy to understand who would lose the case”*.
22. On 29 May 2021, the Club sent an e-mail to the Player claiming that the latter had failed to attend the training session scheduled on that day and that he has not been answering the calls from the Club’s staff.
23. On 2 June 2021, the Club wrote a new e-mail to the Player (which was copied to the Player’s counsel as well as to the FIFA Player’s Status Department and the FSHF) to let him know that they were surprised of having been informed by the Immigration Police of his unauthorized departure from the country on 27 May 2021, before the termination of the sporting season and without any prior notice. The Club urged the Player to come back to resume training within 3 days, failing which he would be considered liable of breaching the Employment Contract as well as the FIFA Regulations on the Status and Transfer of Players (the “RSTP”).

24. On 3 June 2021, the Player replied to the Club through his legal counsel and terminated the Employment Contract. In the letter, it was claimed that the Club had committed multiple violations of the Employment Contract towards the Player and towards the Agent. In particular, the letter pointed out the following: **a)** the Player had not received payment of any of his monthly salaries except for EUR 10,000 paid by the Club on 12 March 2021; as a consequence, the Club was in default of payment in the amount of EUR 50,000 corresponding to outstanding salaries; **b)** moreover, the Club also failed to pay to the Player the amount of EUR 18,000 pursuant to Article 8.1 of the Employment Contract; **c)** likewise, the Agent had not received the intermediary commission due in accordance with Article 8.2 of the Employment Contract; and **d)** in addition, the Club had been engaging in abusive conduct towards the Player in the last period. Apparently, after the Player's refusal to sign a document submitted by the Club which the Player could not understand since it was written in Albanian, the Club tried to convince the Player to agree on the premature termination of the Employment Contract, but the Player refused. After that, the Player alleged he was subjected to intimidations and blackmail (such as, *inter alia*, demotion to the youth team, threats of defamation and disciplinary sanctions) and as a consequence of all such mistreatments, he was forced to leave the country. Finally, the Player's counsel informed the Club of the unilateral termination of the Employment Contract by the Player based on just cause under Article 12 of the Employment Contract as well as Article 14 and 14bis of the FIFA RSTP. The Player also gave the Club a deadline of until 18 June 2021 (in the absence of which he stated he would lodge a claim before FIFA) to pay the following amounts (in addition to legal fees):

“€ 18,000 Euro – overdue sign on fee

€ 22,000 Euro – overdue intermediary commission;

€170,000 Euro – Salary in arrears and advance, for the entirety of the player's fixed contract period less the 10,000 Euro already received”.

25. On 17 June 2021, the Club rejected the Player's allegations and challenged the unilateral termination of the Employment Contract. With regard to the Player's outstanding salaries, the Club acknowledged its default of payment, making reference to some financial difficulties, and indicated that outstanding payments would be made *“very soon”* although the amounts requested by the Player were considered excessive in relation to the Employment Contract. Finally, the Club requested the Player to come back and resume work by 22 July 2021.
26. The Club failed to make the requested payment within the relevant deadline of 18 June 2021 set by the Player.
27. On 22 June 2021, the Player replied to the Club's email of 17 June 2021, rejecting any reason put forward by the Club in order to justify the failure to comply with its financial obligations and urged the payment of the outstanding amounts, granting the Club a final time-limit of 7 days, failing which he would start proceedings before FIFA.
28. The Club failed to meet the new deadline of 29 June 2021 set by the Player.

29. On 16 July 2021, the Player lodged a claim before the FIFA DRC against the Club.
30. On 3 July 2021, the Player signed an employment contract with the New Club, to be valid from 1 August 2021 until 30 November 2022, for a monthly salary of EUR 7,000 gross (the “New Employment Contract”). According to the Appendix to the Player Agreement attached to the New Employment Contract, the New Club undertook to provide a furnished apartment to the Player up to the cost of EUR 1,000 per month. The Player was also entitled to a bonus of EUR 200 gross for each goal scored in any official game and EUR 100 gross for each assist performed in any official game, provided that the relevant match was won or drawn by the New Club.
31. On 6 August 2021, the Club sent a letter to the New Club warning the latter that the Club would claim compensation for breach towards the Player and the New Club in accordance with Article 17 of the FIFA RSTP, together with the application of disciplinary sanctions.

III. PROCEEDINGS BEFORE THE FIFA DRC

32. In his claim filed before the FIFA DRC on 16 July 2021, the Player maintained that, besides failing to pay his monthly salaries for a prolonged period, the Club forced him to prematurely terminate the Employment Contract due to a series of intimidating and abusive behaviours, giving him just cause for termination on the basis of Article 14 of the FIFA RSTP.
33. The Player requested payment of the following amounts:
 - EUR 18,000 as overdue sign-on fee;
 - EUR 22,000 as overdue intermediary commission;
 - EUR 170,000 corresponding to “salaries in arrears and advance for the entirety of the player’s contract minus EUR 10,000 already paid”;
 - GBP 5,000 + VAT as legal fees;
 - “Any such interest on the unpaid amounts as the FIFA Dispute resolution chamber considers appropriate”.
34. The Club filed a statement of defence and a counterclaim relying on the following arguments: **a)** the Club faced exceptional financial difficulties during the course of the Employment Contract and encountered some bank issues; **b)** the Player failed to put the Club on prior notice before terminating the Employment Contract and did not meet the requirements under Article 12 of the Employment Contract nor under Article 14bis of the FIFA RSTP; and **c)** the Player’s request in relation to the intermediary fee is not admissible. Moreover, the Club rejected all the Player’s allegations of abusive conduct (the offer of a mutual termination cannot amount to an abusive behaviour; the Player’s demotion to the U21 team was permitted under the Employment Contract and under the regulations of the FSHF; the disciplinary sanctions were legal and proportionate; and the Club never threatened the Player). In its counterclaim, the Club requested that the Player be condemned to pay EUR 150,000 as

compensation for breach of contract on the basis of the buy-out clause set forth under Article 11(4) of the Employment Contract, or alternatively, EUR 130,000 corresponding to the residual amount of the Employment Contract. Subsidiarily, the Club maintained that the Player contributed to the termination of the Employment Contract and therefore, he was not entitled to any compensation, or alternatively, compensation should be calculated as follows:

- EUR 40,000 as overdue salaries, to be reduced by EUR 5,000 (or alternatively, by EUR 4,333) corresponding to monetary sanctions imposed on the Player by the Club and mitigated by the remuneration earned by the Player with the New Club.

35. The Player submitted his reply and insisted that his requests for relief be upheld.
36. The New Club submitted its reply as an intervening party in the proceedings, supporting the Player's defence and rejecting the Club's arguments.
37. On 27 January 2022, the FIFA DRC rendered the Appealed Decision, ruling as follows:

"1. The claim of the Claimant/Counter-Respondent, Tim Vayrynen, is partially accepted insofar as it is admissible.

2. The counterclaim of the Respondent/Counter-Claimant, KF Tirana, is rejected.

3. The Respondent/Counter-Claimant has to pay to the Claimant/Counter-Respondent the following amounts:

- EUR 40,000 as outstanding remuneration plus 5% interest p.a. as from 16 July 2021 until the date of effective payment;

- EUR 83,000 as compensation for breach of contract without just cause plus 5% interest p.a. as from 16 July 2021 until the date of effective payment.

4. Any further claims of the Claimant/Counter-Respondent are rejected.

5. Full payment (including all applicable interest) shall be made to the bank account indicated in the enclosed Bank Account Registration Form.

6. Pursuant to art. 24bis of the Regulations on the Status and Transfer of Players (February 2021 edition), 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/Counter-Claimant 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.

7. *The consequences shall only be enforced at the request of the Claimant/Counter-Respondent in accordance with art. 24bis par. 7 and 8 and art. 24ter of the Regulations on the Status and Transfer of Players.*

8. *This decision is rendered without costs”.*

38. The grounds of the Appealed Decision were notified to the Parties on 2 March 2022. They can be summarized as follows:
39. First of all, the FIFA DRC considered that it was competent to deal with the present matter in accordance with Article 23(1) in combination with Article 22 lit. b) of the FIFA RSTP (August 2021 edition).
40. Next, as a preliminary matter, in view of the Club’s objection to the admissibility of the Player’s claim regarding the intermediation fees, the FIFA DRC established that the matter pertains to a relationship between the Club and a third party (the Agent) and therefore the relevant request for relief was considered inadmissible since it falls outside the scope of FIFA jurisdiction.
41. Regarding the merits of the dispute, the February 2021 edition of the FIFA RSTP was found to be applicable to the matter at hand.
42. The FIFA DRC acknowledged that the issue to be resolved to decide the present case was whether the Player terminated the Employment Contract with just cause and what were the consequences thereof.
43. The FIFA DRC noted that the Club did not dispute that the equivalent of 4 monthly salaries of the Player amounting to EUR 40,000 had remained unpaid.
44. After examining the applicable FIFA regulations and jurisprudence with respect to the conditions to be met for a player to have just cause for termination, the FIFA DRC found that in the present case, the criteria under Article 14bis of the FIFA RSTP were not met, in consideration of the absence of the required default notice. However, it was undisputable that the Club substantially breached its main obligation to pay the Player’s remuneration while demonstrating that it was not genuinely interested in the Player’s services by demoting him to the youth team. In this regard, the Club’s allegation that such demotion was in line with Article 3 and 4 of the Employment Contract was rejected.
45. Moreover, the FIFA DRC found that the Club did not follow any specific disciplinary proceeding or due process when imposing the fines on the Player and that the latter was not granted any possibility to contest them.
46. In view of the above, the FIFA DRC concurred with its previous jurisprudence as well as CAS jurisprudence that *“such persistent and repetitive non-compliance with its contractual obligations entitles the player to terminate the contract”*.
47. As a consequence, the FIFA DRC believed that at the time of termination, on 3 June 2021, *“it could not reasonably be expected from the player a continuation of the contractual relationship with the*

club”; therefore, the Player was found to have just cause for termination based on Article 14 of the FIFA RSTP.

48. With regard to the consequences of such termination, it was established that the Player was entitled to his outstanding remuneration (EUR 40,000) plus interest, as well as a compensation for breach. However, the sign-on fee (or advance payment) requested by the Player was not considered due based on the unclear wording of the Employment Contract. In fact, the relevant clause in the Employment Contract was interpreted as meaning that the sign-on fee was part of the salary, i.e., it was included in the latter, which was also considered to be confirmed by the Agent’s communication to the Club of 8 April 2021.
49. In addition, the FIFA DRC rejected the Club’s request to offset the amount owed to the Player with the amount of the disciplinary sanctions imposed by the Club since they were dismissed by the FIFA DRC.
50. As for the compensation for breach, considering the absence of a compensation clause in the Employment Contract, the FIFA DRC rejected the Club’s argument with respect to the buy-out clause since it was not considered applicable to the present case and turned its attention to Article 17(1) of the FIFA RSTP. Therefore, the FIFA DRC concluded that the amount of EUR 130,000 (i.e., the residual value of the Employment Contract from the date of termination until its natural expiry date), served as the basis for calculation of the relevant compensation for breach. In consideration of the employment contract concluded by the Player with the New Club, it was found that the Player was able to mitigate his damages by EUR 77,000 (EUR 7,000 x 11 monthly instalments), which amount was deducted from the starting amount of compensation; in addition, pursuant to Article 17(1) lit ii) of the FIFA RSTP, the FIFA DRC awarded an additional compensation of three monthly salaries (EUR 30,000), considering that the termination took place due to overdue payables by the Club.
51. Finally, the Appealed Decision ordered the Club to pay an amount of EUR 83,000 as compensation for breach, plus interest.

IV. PROCEEDINGS BEFORE THE COURT OF ARBITRATION FOR SPORT

52. On 22 March 2022, the Appellant filed its Statement of Appeal with the Court of Arbitration for Sport (the “CAS”) against the First Respondent, the Second Respondent and FIFA with respect to the Appealed Decision, in accordance with Articles R47 and R48 of the Code of Sports-related Arbitration, 2021 edition (the “CAS Code”). The Appellant requested that the present matter be submitted to a sole arbitrator and chose English as the language of the arbitration proceedings (both of which the Respondents subsequently agreed with).
53. On 23 March 2022, the Appellant completed the Statement of Appeal as directed by the CAS Court Office further to Article R48 of the CAS Code.
54. On 29 March 2022, the CAS Court Office initiated the present arbitration proceeding.

55. Also on 29 March 2022, FIFA informed the CAS Court Office that the Appealed Decision is not of disciplinary nature and the case relates to a “horizontal” dispute between the Appellant, the First Respondent and the Second Respondent. Accordingly, FIFA stated that it cannot be considered as a party in the present matter and requested to be excluded from the procedure.
56. By letter dated 30 March 2022, the CAS Court Office invited the Appellant to state whether it agreed to withdraw its claim against FIFA in the present proceeding.
57. On 4 April 2022, the First Respondent informed the CAS Court Office that he was not going to pay his share of the advance of costs of the present arbitration proceeding.
58. On 6 April 2022, the Appellant withdrew its appeal against FIFA, meaning the latter was no longer a respondent in this proceeding.
59. On 8 April 2022, the Second Respondent informed the CAS Court Office that it did not intend to pay its share of the advance of costs of the present proceeding.
60. On the same day, the Appellant filed a request for the production of documents from the Respondents, in relation to *“the employment contract signed between the First and Second Respondent with a duration as from 1 august 2021 until 30 November 2022, as well as any other contracts or additional agreements signed between the parties that produces financial effects”*. The Appellant also requested that the deadline to file the Appeal Brief be suspended until the production of such documentation.
61. On 11 April 2022, the First and the Second Respondent informed the CAS Court Office that they objected to the Appellant’s request for production of documents.
62. On 13 April 2022, the CAS Court Office informed the Parties that the Deputy President of the CAS Appeals Arbitration Division had decided that it would be for the sole arbitrator, once appointed, to decide the issue of the Appellant’s request for production of documents.
63. On 15 June 2022, the Appellant provided the CAS Court Office with proof of payment of the entirety of the advance of costs in this proceeding.
64. On 17 June 2022, the CAS Court Office informed the Parties that the Deputy President of the CAS Appeals Arbitration Division had appointed as sole arbitrator to decide the present case, pursuant to Article R54 of the CAS Code:

- Mr. Fabio Iudica, Attorney-at-law in Milan, Italy
65. On 21 June 2022, on behalf of the Sole Arbitrator, the CAS Court Office requested the Respondents to produce copy of the employment contract from the period 1 August 2021 to 30 November 2022 concluded between them *“as well as any other contracts or agreements signed between the [Respondents] that produces financial effects”*.
66. On 24 June 2022, the First Respondent provided the CAS Court Office with copy of the New Employment Contract.

67. On 27 June 2022, the First Respondent informed the CAS Court Office that there have been no further agreements with the Second Respondent producing financial effects apart from the New Employment Contract.
68. On 19 July 2022, after the extension and suspension of the deadline, the Appellant filed its Appeal Brief in accordance with Article R51 of the CAS Code.
69. On the same day, the CAS Court Office invited the Respondents to file their Answers within the next 20 days, by courier or via the CAS E-filing Platform.
70. On 4 August 2022, the First Respondent requested a 21-day extension of the time limit to file its Answer.
71. On 8 August 2022, the CAS Court Office informed the Parties that, absent any objections by the Appellant and the Second Respondent within the deadlines provided for them to do so, the First Respondent's request for an extension of the time limit to file his Answer until 29 August 2022 had been granted.
72. On 2 September 2022, the CAS Court Office acknowledged receipt of the First Respondent's and the Second Respondent's Answer on 29 August 2022 and on 3 August 2022 respectively, both of which were only received by the CAS Court Office by email. The CAS Court Office noted that neither the First Respondent nor the Second Respondent had filed their Answer by courier or via the CAS E-filing Platform within the respective deadline. The Respondents were therefore invited to provide the CAS Court Office with an explanation concerning the deadline to file their respective Answers and/or proof of having filed their Answers by courier within the applicable deadline in accordance with Article R32 of the CAS Code.
73. By letters to the CAS Court Office dated 4 September 2022 and 5 September 2022, respectively, the First Respondent and the Second Respondent confirmed that their respective Answers had been submitted to the CAS Court Office via e-mail only, and not filed in accordance with the terms of Article R31 of the CAS Code because of a misunderstanding. Both Respondents requested that their Answers nonetheless be admitted to the case file.
74. On 5 September 2022, the CAS Court Office invited the Appellant to state whether it agreed to admit the Respondents' respective Answers to the case file despite the fact they were improperly submitted via e-mail only.
75. On 8 September 2022, the Appellant informed the CAS Court Office that it objected to the admissibility of the Respondents' respective Answers.
76. On 12 September 2022, on behalf of the Sole Arbitrator, the CAS Court Office informed the Parties that the Respondents' Answers, which were both transmitted to the CAS Court Office only by e-mail within the applicable deadlines, had been deemed inadmissible further to, *inter alia*, Articles R31, R32 and R55 of the CAS Code and that the reasons for such decision would be provided in the final Award. In the same letter of 12 September 2022, the CAS Court Office also invited the Parties to state whether they preferred a hearing to be held in the

present proceedings or for the Sole Arbitrator to issue an award based solely on the Parties' written submissions.

77. On 22 September 2022, both Respondents informed the CAS Court Office that they preferred that a hearing be held in the present matter and also requested further to Article R56 of the CAS Code, that the Sole Arbitrator grant them the possibility to file written submission confined to a response to the Appellant's arguments. In addition, the First Respondent also requested to be allowed to produce a written statement by the Player on the circumstances of the unilateral termination of the Employment Contract.
78. On 23 September 2022, the CAS Court Office invited the Appellant to provide its comments on the Respondent's requests concerning Article R56 of the CAS Code.
79. On 28 September 2022, the Appellant informed the CAS Court Office that it objected to the Respondents' requests to file additional written submissions further to Article R56 of the CAS Code and also to the First Respondent's request to file the Player's written testimony.
80. On 29 September 2022, the CAS Court Office informed the Parties that the Sole Arbitrator, having taken due consideration of the Parties' respective positions as well as of the circumstances of the present proceeding, had decided to hold a hearing in this matter further to Article R57 of the CAS Code. In addition, on behalf of the Sole Arbitrator, the CAS Court Office informed the Parties that the Respondents' requests to be permitted to file additional rounds of written submissions based on Article R56 of the CAS Code had been dismissed and that the relevant reasons for such decision would be provided in the final Award. The Parties were also informed that the First Respondent himself would be allowed to participate as a party at the hearing and to provide a Party statement. In addition, further to Article R44.3 of the CAS Code, the Parties were also informed that, once the hearing date was scheduled, the Respondents would be granted a deadline to submit a brief written presentation of their anticipated oral pleadings at the hearing, strictly limited to responding to the Appellant's arguments in the Appeal Brief (the "Written Presentation"), and that new facts or arguments would not be admitted, as well as evidence or witness statements.
81. On 14 October 2022, the CAS Court Office informed the Parties that the hearing would be held by videoconference on 29 November 2022, further to Articles R44.2 and R57 of the CAS Code. In light of this, the Respondents were invited to submit, by 14 November 2022, a brief written presentation of their anticipated oral pleadings at the 29 November 2022 hearing, strictly limited to responding to the Appellant's arguments in the Appeal Brief.
82. On 11 November 2022, the CAS Court Office sent the Order of Procedure to the Parties, which was returned by the Parties in duly signed copy (by the Second Respondent on 14 November 2022, by the First Respondent on 17 November 2022 and by the Appellant on 18 November 2022).
83. On the same day, i.e. 11 November 2022, the Respondents provided the CAS Court Office with their respective Written Presentation of their anticipated oral pleadings at the 29

November 2022 hearing. Together with its written presentation, the First Respondent submitted a summary of the Player's party statement.

84. On 18 November 2022, the Appellant requested that the First Respondent's Written Presentation be deemed inadmissible further to Article R56 of the CAS Code as well as the instructions previously given by CAS, and that the Sole Arbitrator determine that no witness be permitted to participate in the hearing to be held on 29 November 2022.
85. On the same day, i.e. 18 November 2022, the CAS Court Office invited the Respondents to submit their comments in respect to the Appellants' objections and requests.
86. On 24 November 2022, the First Respondent requested the Sole Arbitrator to reject the Appellant's arguments and requests submitted on 18 November 2022. The Second Respondent did not provide any comments in this respect within the deadline granted.
87. On 28 November 2022, the CAS Court Office informed the Parties that the Sole Arbitrator had decided that the Party representatives for the First Respondent and the Second Respondent (Mr Tim Vayrynen and Mr Jarmo Heiskanen) would be permitted to give their Party Statements in the upcoming hearing. However, the First Respondent would not be able to present the witness testimony of Mr Roberto De Fanti. Moreover, the Parties were also informed that the Sole Arbitrator had decided that the portions of the First Respondent's Written Presentation that respond to the Appellant's legal arguments were deemed admissible, while the Sole Arbitrator would not admit to the file any other legal arguments.
88. On the same day, the First Respondent submitted unsolicited documentation to the CAS Court Office (identified as Statement of Costs, Bundle of Authorities and Hearing Bundle).
89. On 29 November 2022, before the beginning of the hearing, the Second Respondent also submitted an unsolicited Statement of Costs to the CAS Court Office.
90. On the same day, a hearing took place in the present case, by videoconference. Besides the Sole Arbitrator and Ms Kendra Magraw, CAS Counsel, the following persons attended the hearing:

For the Appellant: Mr Alkiviadis Papantoniou, Counsel.

For the First Respondent: Mr Tim Vayrynen, the Player; Mr Mark Manley, Mr Paul Luukas, and Mr Steven Flynn, Counsels.

For the Second Respondent: Mr Jarmo Heiskanen, representative of the New Club; and Mr Matti Reinikainen, Counsel.

91. At the hearing, the Parties were given full opportunity to present their case, submit their arguments and submissions, and answer the questions from the Sole Arbitrator.

92. At the outset of the hearing, the Parties confirmed that they had no objection in relation to the composition of the Arbitral Tribunal and that the Sole Arbitrator has jurisdiction over the present dispute.
93. In its preliminary statements, the Appellant objected to the admissibility of the Respondents' unsolicited submissions and the Respondents provided their comments regarding the Appellant's objections. The Sole Arbitrator finally decided to admit the First Respondent's late submission only limited to such documentation that was already on the case file. With regards to the Respondents' respective Statement of Costs, they were deemed admissible and subject to assessment to be decided together with the merits of the present dispute.
94. In their opening statements, the Parties reiterated the arguments already put forward in the Appeal Brief and in the Written Presentations, respectively. The Player himself and Mr Jarmo Heiskanen, the representative of the New Club, were heard by the Sole Arbitrator and were granted the possibility to fully reply to the questions posed by the Appellant.
95. Before the hearing was concluded, the Parties expressly stated that they did not have any objection to the procedure adopted by the Sole Arbitrator, and that their rights to be heard and to be treated equally had been duly respected.

V. SUBMISSIONS OF THE PARTIES

96. The following outline is a summary of the Parties' arguments and submissions that the Sole Arbitrator considers relevant to decide the present dispute and does not comprise each and every contention advanced by the Parties. The Sole Arbitrator has nonetheless carefully considered all the submissions made by the Parties, even if no explicit reference has been made in this summary. The Parties' written and oral submissions, documentary evidence and the contents of the Appealed Decision were all taken into consideration. In this regard, the Sole Arbitrator recalls that the Respondents failed to properly file their respective Answers within the prescribed deadline according to the CAS Code and therefore, the said Answers were considered inadmissible. However, the Respondents submitted authorized Written Presentations of their anticipated oral pleadings at the hearing, whose content was duly taken into consideration by the Sole Arbitrator in the present summary.

A. The Appellant's Submissions and Requests for Relief

97. The Appellant's submissions in its Statement of Appeal and in its Appeal Brief may be summarized as follows.
98. In relation to the facts of the case, the following events were emphasized by the Appellant.
99. The Appellant did not dispute its failure to pay part of the Player's remuneration, but contended that during the course of the Employment Contract, the Club has encountered severe financial difficulties as a consequence of the Covid-19 emergency and was also subject

to bank account freezing as some of their stakeholders were involved “*as a third party in certain financial matters not related to sports activity*”.

100. With regard to the Player’s refusal to sign a document submitted by the Club to the team members on 8 May 2021, the Appellant maintained that it consisted in the proposal of an agreement relating to the award of contingent bonuses which was signed by almost all players.
101. The Club also confirmed that the Parties entered into negotiations in view of a mutual termination of the Employment Contract but rejected any allegation of abuse or threatening towards the Player.
102. On the other hand, the disciplinary fines imposed on the Player are lawful and proportionate and were applied due to the Player’s refusal to take part in three football matches and also as a consequence of his absence from training on 25, 26 and 27 May 2021. The Player was granted a deadline of 10 days to challenge the relevant disciplinary decisions but failed to do so.
103. Moreover, the Player repeatedly infringed his contractual obligations by not performing his activity and he also left the country on 27 May 2021 without permission or any prior notice.
104. As to the legal arguments, the Appellant contended that the Player did not have just cause to terminate the Employment Contract for the following reasons:
 - a)** the Player failed to send a default notice in order to warn the Club in writing granting the latter a 15-day time limit to fulfil its obligations, contrary to the requirements set forth under Article 12 of the Employment Contract and under Article 14 bis of the FIFA RSTP. The need of a prior notice before the unilateral termination of an employment contract for outstanding salaries is also confirmed by CAS jurisprudence (CAS 2016/A/4403);
 - b)** the Player was not totally excluded from the first team as he only trained once with the U21 team. In this respect, the CAS jurisprudence (CAS 2018/A/6029) mentioned by the FIFA DRC in the Appealed Decision refers to a player who had been excluded from training with the first team for three months and therefore is not applicable to the present case;
 - c)** in accordance with FIFA and CAS jurisprudence, only a breach which is of a certain severity justifies the immediate termination of an employment contract;
 - d)** the Club was allowed to move the Player to the second team, based on Article 4 of the Employment Contract which requires the Player to participate in all the matches and activities of the Club without any exclusive reference to the first team, as it is confirmed by the wording “*activities for all the players, as well as the activities or training sessions provided in particular for the Player*”. In this regard, CAS jurisprudence has established that clubs are entitled to move their players to the second team when the employment contract does not provide that players may only train for the first team;
 - e)** the Player only trained once with the second team, which means that there was no final demotion (if any) and there was no persistent or repetitive non-compliance of the Club; and

f) the FIFA DRC's findings that the Club was not genuinely interested in the Player's services are contradicted by the fact that the Club repeatedly invited the Player to resume trainings and to return to Albania after he left the country and moreover, the Player has been a regular member of the first team until 21 May 2021.

105. As a consequence, the Player is liable for termination of the Employment Contract, and he should pay compensation for breach to the Club.
106. In determining the amount of compensation payable to the Club, Article 17 of the FIFA RSTP suggests that the value of the Player's services is the main factor to be considered. In this respect, a proper indicator of the Player's value derives from Article 11(4) of the Employment Contract establishing that "*the player is entitled to a buy out clause of EUR 150,000 (Euro hundred fifty thousand)*". Such clause reflects the Player's value on the market and the financial damages suffered by the Club due to the premature unilateral termination of the Employment Contract and establishes the amount that the Player agreed to pay in case of an early termination of the Employment Contract.
107. Therefore, the Club is entitled to EUR 150,000 or, alternatively, to EUR 130,000 which is the residual value of the Employment Contract.
108. The Second Respondent is jointly and severally liable to pay such compensation in accordance with Article 17 (3,4) of the FIFA RSTP. In this regard, the Second Respondent's negligent position with respect to the present matter is also revealing of its responsibility.
109. Subsidiarily, in the event that the CAS establishes that the Player terminated the Employment Contract with just cause, the following circumstances should be considered in order to reduce the amount of compensation granted by the Appealed Decision:
 - The Player's infringing conduct (absence from training, refusal to participate in matches, unauthorized departure) contributed to the premature termination. The jurisprudence of FIFA and CAS confirms that despite the fact that an employment contract is terminated by one party, it is possible that both parties contributed with their conduct to the early termination (CAS 2020/A/7030 & CAS 2020/A/7051; CAS 2018/A/5677; CAS 2017/A/5312), which entitles the deciding body to decrease the amount of compensation or even reduce it to zero. Article 337b (2) of the Swiss Code of Obligations (the "SCO") should apply in this case. As a consequence, the Player would only be entitled to half of the compensation to be determined with all the necessary deductions, as specified below.
 - The total amount of the New Employment Contract should be entirely deducted from the residual value of the Employment Contract. This should include the benefits to which the Player was entitled under the Appendix to the Player Agreement, namely: EUR 1,000 per month as house allowance (for a total of EUR 11,000); as well as bonus payments amounting to EUR 200 gross for each goal in official matches and EUR 100 gross for each assist in official matches. Since it results that the Player has already scored 21 goals and 6 assists in official matches with the New Club, the CAS should consider a deduction of EUR 4,800 from

the amount of compensation. Therefore, the total value of the New Employment Contract amounts to EUR 92,800 and not EUR 77,000 as wrongly calculated by the FIFA DRC.

- The additional compensation applied by the FIFA DRC should not be granted in accordance with the principle of *ne ultra petita* since the Player did not request it in his claim. In fact, when dealing with the Additional Compensation, Article 17(1) lit. ii) of the FIFA RSTP uses the wording “*shall be entitled*”, which should be interpreted as giving the Player the right to request it and should not include FIFA’s power to award such additional compensation *ex officio*. The same wording “*entitled*” is used in many other provisions in the FIFA RSTP with reference to the right to request/do something (to lodge a claim, to terminate the contract, etc.) and not as meaning a self-existing right. Moreover, the termination of the Employment Contract was grounded on Article 14 of the FIFA RSTP and not on Article 14bis of the FIFA RSTP; i.e., overdue payables were not the crucial factor for the termination, and therefore, the additional compensation is not applicable in principle.

- The disciplinary fines imposed on the Player were reasonable, proportionate and lawful (they were stipulated in the Employment Contract and accepted by the Player) and the relevant amounts (EUR 5,000) should therefore be deducted from the amount of compensation. The Player failed to challenge the disciplinary decisions within the granted deadline and therefore, the disciplinary decisions have become final and binding.

110. In its Appeal Brief, the Appellant submitted the following requests for relief:

“1. To set aside Decision of the FIFA Dispute Resolution Chamber dated 27 January 2022;

2. To rule that the First Respondent terminated the Contract without just cause and thus that the First and the Second Respondent are liable to pay to the Appellant compensation on the total amount of EUR 150,000 plus 5% interest p.a. as of the day of the unilateral termination without just cause, or subsidiarily compensation on the amount of EUR 130,000 plus 5% interest p.a. as of the day of the unilateral termination without just cause;

3. In any event, to order the First and the Second Respondent, jointly and severally, to pay the entire costs of the present arbitration;

4. In any event to order the First and the Second Respondent, jointly and severally, to reimburse the Appellant for all legal fees and expenses incurred in connection with this arbitration, the amount of EUR 10,000.

Subsidiarily, and in case the Sole Arbitrator determines that the First Respondent terminated the Contract with just cause:

1. To set aside Decision of the FIFA Dispute Resolution Chamber dated 27 January 2022;

2. To rule that the amount awarded to the First Respondent in the challenged decision was wrongly assessed and calculated and that the First Respondent shall not receive compensation for the termination of the Contract because the Appellant and the First Respondent had joint responsibility for the termination of the Contract;

3. to decide that any interest (if any) on the amount due (if any), was suspended, as long as the case was suspended before FIFA.

4. in any event, to order the First and the Second Respondent, jointly and severally, to pay the entire costs of the present arbitration.

5. in any event to order the First and the Second Respondent, jointly and severally, to reimburse the Appellant for all legal fees and expenses incurred in connection with this arbitration, the amount of the amount of EUR 10,000.

Subsidiarily, and in case the Sole Arbitrator determines that the First Respondent terminated the Contract with just cause and that he shall receive compensation by the Appellant:

a) that the First Respondent shall not receive additional compensation from the Appellant, based on the grounds presented herein, and/or;

b) that the compensation that the First Respondent shall receive is equal to residual value of the Contract (i.e., EUR 130,000) minus the amount of EUR 92,800 that the Respondent managed to mitigate, minus the amount of EUR 5,000 corresponding to the fines imposed on the First Respondent by the Appellant;

c) that the above compensation that the First Respondent shall receive shall be reduced by at least 50% due to the First Appellant's contributory fault in the premature termination of the Contract;

6. to decide that any interest (if any) on the amount due (if any), was suspended, as long as the case was suspended before FIFA.

7. in any event, to order the First and the Second Respondent, jointly and severally, to pay the entire costs of the present arbitration.

8. in any event to order the First and the Second Respondent, jointly and severally, to reimburse the Appellant for all legal fees and expenses incurred in connection with this arbitration, the amount of the amount of EUR 10,000”.

B. The First Respondent's Submissions and Requests for Relief

111. The position of the First Respondent is set forth in his oral pleadings at the 29 November 2022 hearing, which were anticipated in the Written Presentation and in the Party Statement Summary filed on 11 November 2022, and which can be summarized as follows:

112. As to the factual background, the Player does not dispute the Appellant's presentation of the events underlying the present dispute, except for the circumstances summarized below.

113. On 8 May 2021, one hour before kick-off in the match against KS Kastrioti, a representative of the Club entered the locker room with a contract drafted in Albanian requesting the players to sign it, which the Player refused to do since he could not understand its content and no translated version was allegedly available. Upon his refusal, the Club's representative told him

that that all the other teammates had signed it and that his decision not to sign would have negative repercussions, which made him feel concerned and under pressure. The Player denied that the relevant document corresponds to the “*Collective Agreement*” submitted by the Club under Exhibit 6 to the Appeal Brief which relates to team bonuses.

114. During the meeting that took place on 19 May 2021, the Club informed him that they wanted to terminate the Employment Contract as from 30 June 2021 and that if he agreed to such early termination, the Club would pay him all his outstanding monies, making the relevant payment conditional upon his agreement. As the Player refused to accept the offer, the Club informed him that in case he did not accept, he would be relegated to the second team and would also have to train twice a day. Moreover, he would not be entitled to take holidays and the Club would destroy his reputation through the press, and even that he would have been subjected to police checks in the streets.
115. On the following day, the Club reiterated the pressure and intimidation in order to push the Player to accept the termination of the Employment Contract, discouraging him to involve the Agent.
116. In such context, on 21 May 2021, based on a pretext, the Player was excluded at the very last moment from the list of the fielded players of the first team for the match against Apollonia Fier and was not allowed to sit on the bench. Therefore, it is not true that the Player refused to play that match as alleged by the Club.
117. On 23 May 2021, he trained with the U21 team as he was requested to do by the team manager.
118. On 24 May 2021, the Player did not accept to play a match with the U21 team after having been summoned by the team manager at very short notice. On the same day, the Agent wrote the Club informing the latter that the Player would not accept playing with the U21 team but that he was still available for the first team.
119. On 25 May 2021, the Club complained that the Player did not participate in the U21 training session that day, although he had not been previously informed of his training schedule with the U21.
120. On 27 May 2021, he was notified of the disciplinary decision with respect to his non-participation in the match against Apollonia Fier on 21 May 2021, although he was not granted the right to reject the allegation of infringement.
121. The same occurred when the Club issued the further disciplinary decision on 28 May 2021 based on the Player’s absence from training on 25 May 2021, 26 May 2021 and 27 May 2021, and his alleged non-participation in a match with the U21 team on 17 May 2021.
122. The Club’s first team played its last match of the sporting season 2020/2021 on 26 May 2021; thereafter, the team enjoyed the summer leave and as a consequence, the Club’s request that he resume training after this date was unjustified.

123. With regard to the legal arguments put forward by the Appellant, the First Respondent objected the following.
124. The Player did not ground the unilateral termination of the Employment Contract on Article 14bis of the FIFA RSTP; in fact, the termination was justified under Article 14(1) and (2) of the FIFA RSTP, which is applicable in the present case, notwithstanding and in addition to Article 12(1) of the Employment Contract.
125. A 15-day notice is not required under Article 14 of the FIFA RSTP and CAS jurisprudence in CAS 2019/A/6626 (based on the jurisprudence of the Swiss Federal Tribunal in ATF 127 III 153) established that there are no absolute criteria when considering whether there is just cause to terminate an employment contract. The issuance of a warning is not imperative but it is just one of the circumstances to be considered, and the competent deciding body must take a decision on case-by-case basis considering all the circumstances at stake.
126. In addition, the Player argued that *“To the extent that is desirable to give a warning, the purpose is to draw the employer’s attention to the fact that its conduct is not in accordance with the contract”*. In fact, the purpose to draw the attention of the Club to the fact that it was not complying with its obligations towards the Player was achieved by the two emails sent by the Agent to the Club on 8 April 2021 and 28 May 2021 where the Club was warned about its default of payment and the possible adverse consequences in case of no remedy. As a consequence, the Club was given the possibility to rectify its conduct but failed to do so; on the contrary, it intensified the level of hostility towards the Player. This shows that the Club had no intention of complying with its contractual obligations and that a delay of 15-days would not have changed the situation. In such cases, the Swiss Federal Tribunal (DFT 127 II 153) and the CAS (CAS 2018/A/5955 & 5981; CAS 2017/A/5465; CAS 2006/A/1180, CAS 2006/A/1100) have confirmed that no reminder or warning is necessary, and that a severe breach of contract justifies termination without prior warning.
127. The Player was entitled to terminate the Employment Contract based on the following reasons: **a)** the Club’s reiterated failure to comply with its financial obligations (advance payment, Agent’s commission, Player’s salaries for February 2021, April 2021 and May 2021, delayed payment of the Player’s salary for March 2021); and **b)** the Clubs’ abusive conduct towards the Player. Such conduct consisted in: trying to force him to sign a document he could not understand; intimidation and pressure in order to force him to agree on the proposal of termination of the Employment Contract under the threat of unfavourable repercussions; the decision to exclude him from the first team as a punishment; the decisions to impose disciplinary sanctions on him without previous notification, based on undemonstrated allegations and depriving him of the right of defence; the application of disproportionate fines; the failure to comply with the 2-day time limit to impose the disciplinary sanctions in violation of Article 9 of the Employment Contract; and the request to resume training during the team’s summer leave.
128. The Appellant’s behaviour, considered as a whole, shows that the Club abused its dominant position in order to force the Player to leave and that the relationship of trust between the

Parties had been definitively breached. Therefore, the Player clearly established that he had just cause to terminate the Employment Contract under Article 14 of the FIFA RSTP.

129. In addition, the Club never referred to the COVID-19 emergency as the reason for the failure to pay the Player's salaries and in any case, the reason for such failure is irrelevant since the payment of salaries is the employer's main obligation.
130. As to the relegation to the U21 team, not only was the Player signed as a first team player, and Article 3 and 4 of the Employment Contract did not allow the Club to change his assignment, but it is also noteworthy that he was demoted to the second team as a punishment for not agreeing to terminate the Employment Contract. Such a decision by the Club also confirms that the latter had no genuine interest in keeping the Player's services.
131. For all the reasons above, the Club's request for compensation is unfounded and should be dismissed. Subsidiarily, should the CAS uphold such request, the amount of compensation should be of negligible value in consideration of the Club's expressed willingness to terminate the Employment Contract on 30 June 2021.
132. The Club's argument regarding the Player's alleged contributory fault is without merit. With respect to the Player's duty of mitigation, the Player argued that the accommodation costs should not be deducted since under the New Employment Contract with the New Club, the Player incurred higher costs of accommodation and did not materially benefit from the housing allowance; in addition, performance bonuses should not be deducted either because they consist in contingent payments.
133. As to the additional compensation awarded by the Appealed Decision, the entitlement arises independently from a specific request, provided that the relevant conditions under Article 17(1) lit ii) of the FIFA RSTP are met, such as in the present case. In fact, although the termination was considered justified under Article 14 of the FIFA RSTP, the FIFA DRC established that the Club had also failed to comply with its financial obligations towards the Player, and therefore the overdue payables contributed to give just cause for termination. Moreover, the FIFA DRC did not award any amount exceeding the Player's requests – which in fact amounted to EUR 210,000 –but simply assessed the various elements of the claim from a different perspective.
134. Finally, the disciplinary sanctions applied by the Club were imposed without the guarantees of the due process of law, and the relevant fines cannot be deducted from the amount of compensation.
135. The First Respondent submitted the following requests for relief:

“86.1. Affirming the DRC Decision that TV was entitled to terminate the Contract pursuant to Article 14(1) and/or Article 14(2) of the FIFA Regulations for just cause.

86.2. Affirming that the DRC was correct to make an award in favour of TV, including: 86.2.1. Making an award of Additional Compensation in the sum of three months' salary; and

86.2.2. Setting aside the fines imposed.

86.3. Ordering the Club to pay TV the sum of €123,100 plus interest at the rate of 5% per annum accruing to the date of payment.

86.4. Dismissing the Counterclaim.

86.5. Ordering the Club to pay all costs of the arbitration.

86.6. Ordering the Club to pay the entirety of TV's costs incurred in connection with these proceedings, including those proceedings before the DRC, pursuant to Article R64.5".

C. The Second Respondent's submissions and requests for relief

136. The position of the Second Respondent is set forth in its oral pleadings at the hearing, which were anticipated in the Written Presentation filed on 14 November 2022, and can be summarized as follows:
137. The Second Respondent signed the New Employment Contract with the Player on 2 August 2021. The next day, it received confirmation from FIFA through the Transfer Matching System ("TMS") that the previous employment relationship between the Player and the Appellant had been unilaterally terminated, and it obtained a provisional international transfer certificate ("TTC").
138. Afterwards, FIFA rendered the Appealed Decision in favour of the Player and therefore, the Second Respondent had no reason to doubt the Player's legitimate reasons.
139. The Second Respondent has always been in good faith in all the circumstances of the present case and had all the good reasons to rely on the information received from the Player and from the FIFA TMS. Therefore, the New Club is not liable to pay any damage or expenses to the Appellant.
140. In addition, the Second Respondent was not obliged to interrupt negotiations with the Player simply based on the Club's allegations, in the absence of any confirmation by the FIFA or the SPL.
141. The Second Respondent submitted the following requests for relief:
- 1. The DRC Decision must be affirmed as it is and the Counter Claim must be dismissed*
 - 2. The FC Tirana must be ordered to pay all the Costs of the Arbitration*
 - 3. The FC Tirana must be ordered to pay KuPS all the costs incurred in these proceedings".*

VI. JURISDICTION

142. Article R47 of the CAS Code 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”.

143. The Appellant relies on Articles 56(1) and 57(1) of the FIFA Statutes as conferring jurisdiction to the CAS. Article 57 (1) of FIFA Statutes (edition May 2021) provides the following: *“Appeals against final decisions passed by FIFA’s legal bodies and against decisions passed by confederations, member associations or leagues shall be lodged with CAS within 21 days of receipt of the decision in question”.*

144. The jurisdiction of the CAS was not contested by the Respondents.

145. The signature of the Order of Procedure confirmed that the jurisdiction of the CAS in the present case was not disputed. Moreover, at the hearing, the Parties confirmed they had no objection to the jurisdiction of CAS.

146. Accordingly, the Sole Arbitrator is satisfied that CAS has jurisdiction to hear the present case.

VII. ADMISSIBILITY OF THE APPEAL

147. Article R49 of the CAS Code provides the following:

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

148. According to Article 57(1) of FIFA Statutes (edition May 2021), the time limit to file an appeal to the CAS shall be 21 days of receipt of the decision in question.

149. The Sole Arbitrator notes that the Appealed Decision was rendered on 27 January 2022 and notified to the Parties on 2 March 2022. Considering that the Appellant filed its Statement of Appeal on 22 March 2022, *i.e.*, within the deadline of 21 days set in the FIFA Statutes, the Sole Arbitrator is satisfied that the present appeal was filed in timely manner.

150. The admissibility of the appeal is not disputed by the Respondents.

151. Accordingly, the Sole Arbitrator is satisfied that the appeal is admissible.

VIII. APPLICABLE LAW

152. Article R58 of the CAS Code provides the following:

“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 the Panel deems appropriate. In the latter case, the Panel shall give reasons for its decision”.

153. Moreover, Article 56(2) of the FIFA Statutes provides 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”.*
154. As to the applicable law, the Parties agree that the FIFA RSTP are applicable to the present matter.
155. In consideration of the above and pursuant to Article R58 of the CAS Code, the Sole Arbitrator holds that the present dispute shall be decided principally according to the FIFA RSTP, with Swiss law applying subsidiarily.

IX. PRELIMINARY PROCEDURAL ISSUES

156. Before entering into the merits of the present case, the Sole Arbitrator must address several procedural issues related to the admissibility of certain documents and witnesses.
157. First is the issue relating to the reasons for the Sole Arbitrator’s decision to declare inadmissible the Answers filed by the First Respondent and the Second Respondent by email only.
158. In this respect, it is hereby recalled that, in accordance with Articles R32 and R55 of the CAS Code, the deadlines for the First Respondent and the Second Respondent to file their Answers in the present proceedings lapsed on 29 August 2022 and on 8 August 2022 respectively, which was not disputed by the Parties.
159. It is also undisputed that although the First and the Second Respondent submitted their Answers to the CAS Court Office via e-mail respectively on 29 August 2022 and on 3 August 2022, both failed to provide a hard copy of their Answer by courier delivery to the CAS Court Office, or to file their submissions via the CAS E-filing Platform within the abovementioned deadlines, in accordance with the CAS Code and further to the CAS Court Office instructions in this regard.
160. Article R31 of the CAS Code is very clear in establishing the procedure for filing the parties’ written submissions, including the answer of the respondent/s, and the consequences for non-compliance: *“The request for arbitration, the statement of appeal and any other written submissions, printed or saved on digital medium, must be filed by courier delivery to the CAS Court Office by the parties in as many copies as there are other parties and arbitrators, together with one additional copy for the CAS itself, failing which the CAS shall not proceed. If they are transmitted in advance by facsimile or by electronic mail at the official CAS email address (procedures@tas-cas.org), the filing is valid upon receipt of the facsimile or of the electronic mail by the CAS Court Office provided that the written submission and its copies are also*

filed by courier or uploaded to the CAS e-filing platform within the first subsequent business day of the relevant time limit, as mentioned above”.

161. In addition, by letter of 19 July 2022, the CAS Court Office reminded the Respondents that *“Pursuant to Article R31 (3) of the Code, the Answer shall be filed **by courier**, in at least **six (6) copies** or **uploaded on the CAS e-Filing Platform**. Exhibits can be filed on USB by courier in at least six (6) copies, via the CAS e- Filing Platform or by email to the following address: procedures@tas-cas.org. Regardless of whether the Answer is filed by courier or via the CAS e-Filing Platform, the Respondent is kindly requested to transmit a copy to the CAS Court Office by email (while noting that email alone is not a sufficient form of filing under the Code)”.*
162. Upon request by the CAS Court Office, the First Respondent and the Second Respondent, provided, on 2 September 2022 and on 5 September 2022 respectively, their positions with respect to the failure to comply with the prescribed formalities of filing their written submissions. In the relevant comments, both Respondents confirmed having transmitted their Answers by e-mail only due to an alleged misunderstanding about the correct way of filing submissions with the CAS Court Office and requested that the Answers be admitted to the case file notwithstanding the procedural failure. Neither of the Respondents invoked any exceptional circumstance or any objective impossibility for not complying with Article R31 of the CAS Code.
163. In addition, the fact relied upon by the Second Respondent that its Answer was transmitted via e-mail not only to the CAS Court Office but also to the other Parties is not relevant under the provisions of Article R31 of the CAS Code and cannot compensate for noncompliance with the correct procedure.
164. In addition, the Appellant did not agree to admit the Answers to the file.
165. As a consequence, the Sole Arbitrator determined that there was no valid justification for either of the Respondents as to their failure to comply with the requirements of Article R31 of the CAS Code with respect to the filing of their Answers. Accordingly, the Answers submitted by the Respondents via-email on 3 August 2022 and on 29 August 2022 were not admitted to the case file.
166. The Sole Arbitrator observes that, because of the inadmissibility of the Respondents’ Answers, the First Respondent and the Second Respondent were prevented from presenting new arguments, preliminary objections or submitting evidence such as witness testimonies, further to Article R56 of the CAS Code. It was for this reason that the Sole Arbitrator dismissed the First Respondent’s requests to file witness statements.
167. For the same reasons, the First Respondent’s request of 22 September 2022 to be authorized to file a second round of written submissions under the provisions of Article R56 of the CAS Code was rejected by the Sole Arbitrator, in the absence of any exceptional circumstances.
168. On the other side, in accordance with the general principle of the parties’ right of defence, irrespective of the failure to file their Answer in accordance with the procedural requirements

of the CAS Code, the Respondents still had the right to orally provide their statements of defence, albeit strictly limited to responding to the Appellant's arguments in the Appeal Brief, in a hearing, which both Respondents requested be held and which the Sole Arbitrator decided to hold.

169. In such legal framework, the Respondents were granted the possibility to submit their Written Presentations containing their anticipated oral pleadings for the hearing, within the limit of the boundary of the Appellant's legal arguments set forth in the Appeal Brief. In this context, the Player's written statement submitted by the First Respondent with its Written Presentation filed on 11 November 2022 was also deemed admissible since it corresponds to a party statement and not to witness evidence which was barred under the combined provisions of Articles R31, R55 and R56 of the CAS Code. Likewise, the Second Respondent's representative (Mr Jarmo Heiskanen) was also allowed to provide party statements in the hearing.
170. Next, and still following from the above, the Sole Arbitrator notes that on 18 November 2022, the Appellant objected to the admissibility of the First Respondent's Written Presentation, arguing that it was not *"directed towards responding solely to the facts presented in our Appeal Brief, but rather presents numerous new facts and arguments"* as well as exhibits which allegedly had not been submitted before FIFA in the first instance, and should therefore not be taken into account.
171. Having examined the content of the Respondents' respective Written Presentations, the Sole Arbitrator finds that there is no basis for the Appellant's objections and that the First Respondent's Written Presentation complied with the Sole Arbitrator's instructions as to its limits, besides the fact that the Appellant has failed to specifically indicate which *"new facts and arguments"* or exhibits were allegedly introduced by the First Respondent in its Written Presentation.
172. On the contrary, the Sole Arbitrator is satisfied that the First Respondent's Written Presentation only presents facts and arguments or refers to exhibits which had already been submitted before the FIFA DRC in the first instance and does not exceed the purpose of responding to the Appellant's arguments in the Appeal Brief.
173. Therefore, the Appellant's objections in this respect are unfounded and shall be rejected. As a consequence, both the Written Presentations submitted by the Respondents are admissible and shall be taken into account for the purpose of deciding the present case.

X. MERITS

174. Turning to the merits of the present case, the Sole Arbitrator notes that the dispute between the Parties revolves around the issue whether the Player had just cause to unilaterally terminate the Employment Contract on 3 June 2021, which is contested by the Appellant.

A. The Parties' positions regarding the reasons for the early termination of the Employment Contract and relevant consequences

175. The Sole Arbitrator hereby recalls in brief the Parties' positions.
176. The Appellant claims that it was the Player who breached the Employment Contract, and he is therefore liable to pay compensation to the Club, jointly and severally with the New Club. Although the Club admits its default of payment of the Player's salaries in the amount of EUR 40,000, due to alleged exceptional financial difficulties during the course of the Employment Contract, the Player failed to put the Club on prior notice before terminating the Employment Contract. As a consequence, the First Respondent was not entitled to terminate the Employment Contract according to Article 12 of the Employment Contract and Article 14bis of the FIFA RSTP, as well as pursuant to FIFA and CAS jurisprudence. In addition, the Appellant argues that the Player illegitimately refused to perform his activities for the Club and finally left the country without authorization or prior notice. In this respect, the Club rejects any allegation of abusive conduct towards the First Respondent and maintains that it was allowed to assign the Player to the second team pursuant to the Employment Contract. Consequently, the imposition of disciplinary sanctions was warranted and lawful. In addition, according to the Appellant, the proposal of a mutual termination of the Employment Contract that was submitted to the Player for discussion cannot amount to an abusive behaviour. Alternatively, the Appellant argues that even if the Player had just cause for termination, the amount of compensation awarded in the Appealed Decision must be reduced considering the entire value of the New Employment Contract (including benefits and bonuses) and because his contribution of responsibility to the early termination should also be taken into account, as well as the imposition of fines. Moreover, additional compensation should not be granted since it was not requested by the Player.
177. On the opposite side, the First Respondent claims that the unilateral termination of the Employment Contract was justified under Article 14 of FIFA RSTP (which does not require the issuance of a default notice), and based on multiple and reiterated behaviours of the Club in breach of its contractual obligations: on the one side, the Club's failure to pay his monthly salaries for a prolonged period and, on the other side, the alleged abusive conduct against him aimed at forcing him to leave the Club. In this respect, the Player argues that the Club was not allowed to assign him to the second team and that such a decision was made as a punishment for him not agreeing to the mutual termination of the Employment Contract. Finally, the amount of compensation awarded by the FIFA DRC is correct and should not be reduced.
178. The Second Respondent argues that it cannot be considered liable to pay any compensation to the Club due to the Second Respondent's good faith when signing the Player. The New Club relied on the information received by FIFA through the TMS and also on the FIFA DRC's findings establishing the Player's right to terminate the Employment Contract based on just cause.

B. The Sole Arbitrator's Position

i. Was the Player entitled to unilaterally terminate the Employment Contract based on just cause?

179. In view of the conflicting positions above, the Sole Arbitrator starts considering that one essential circumstance that has remained undisputed in the present case is that the Club has failed to pay the Player's remuneration in the amount of EUR 40,000, corresponding to 4 monthly installments of the Player's remuneration in the period from January 2021 to June 2021, according to the Employment Contract. The Club attributes the reasons for such non-payment to unspecified financial issues which were not substantiated by the Appellant.
180. As a first analysis, the Sole Arbitrator notes that such default of payment would have entitled the Player, in principle, to unilaterally terminate the Employment Contract based on the provision of Article 14bis (1) of the FIFA RSTP which reads as follows: *"In the case of a club unlawfully failing to pay a player at least two monthly salaries on their due dates, the player will be deemed to have a just cause to terminate his contract, provided that he has put the debtor club in default in writing and has granted a deadline of at least 15 days for the debtor club to fully comply with its financial obligation(s). Alternative provisions in contracts existing at the time of this provision coming into force may be considered"*. In order to meet the conditions under the said provision, the Player would have been required to send a default notice to the Club granting the latter at least 15 days to make the relevant payment.
181. In addition, the Sole Arbitrator notes that Article 12 of the Employment Contract provides as follows:
- "1. The Player can terminate the agreement with just cause with the Club noticing in writing fifteen (15) days prior, in case the Club:*
- a) is guilty of serious and persistent breaches of the terms and circumstances of this contract, or*
- b) Fails to pay any compensation under this contract, for more than 60 consecutive days from the deadline when the obligation had to be executed"*.
182. Therefore, according to the Employment Contract, the Parties stipulated that a 15-day prior warning would be required either for default of payment, and also for other serious and persistent breaches by the Club. Incidentally, it is noted that the same requirement applies to the Club in case of breaches by the Player pursuant to Article 11 of the Employment Contract.
183. In the present case, as it was also established in the Appealed Decision, the Player formally failed to notify the Club with a letter of warning granting the Club a 15-days deadline to fulfil its obligations, at least in strict sense. Therefore, the Sole Arbitrator must establish whether the failure by the Player to comply with such formal requirement has deprived him in principle of a just cause for termination, as maintained by the Appellant.

ii. Did the failure to give the Club a formal 15-day prior notice pursuant to Article 14 bis of the FIFA RSTP prevent the Player from unilaterally terminating the Employment Contract with just cause?

184. In this respect, the Sole Arbitrator recalls that the Player had sent, for the first time on 8 April 2021, a letter from his Agent, in which the Club was warned of the failure to pay his salaries, and that the Club subsequently acknowledged its debt towards the Player and reassured the Agent that the relevant amount would be settled by 5 May 2021. In addition, a second letter of warning was also notified to the Club by the Agent on 28 May 2021, after the unsuccessful expiry of the time limit of 5 May 2021 indicated by the Club.
185. As a result, the Sole Arbitrator is satisfied that the Club was fully aware of its default towards the Player and moreover, between the first warning on 8 April 2021 and the date of termination, i.e., 3 June 2021, the Appellant had almost 2 months in order to make the outstanding payments but failed to do so. Nor did the Club tried to reach an agreement with the Player for the settlement of the outstanding salary amounts, or even try to partially pay. Moreover, the Club did not demonstrate having any justified reasons for withholding payment of the Player's overdue salaries. In this respect, the Sole Arbitrator notes that a club's financial difficulties are not considered to be justified reasons for not paying a player's salary, which is the main obligation deriving from the employment contract, and in any event, the Club did not provide any evidence of its allegations in this respect.
186. For that reason, the Appellant's allegations that the Player had failed to grant the Club a deadline of 15 days pursuant to Article 14bis of the FIFA RSTP is unsubstantial and deceptive. The Club had more than 15 days to cure its default of payment but did not show any diligence towards the fulfilment of its obligations.
187. In this respect, the Sole Arbitrator agrees with the First Respondent that the purpose of sending a formal warning to the debtor is to draw the debtor's attention to the fact that its conduct is not in accordance with the contract and to allow the debtor to remedy the default with a view to preserve the contractual relationship between the parties (CAS 2018/A/6029).
188. In such respect, the Sole Arbitrator believes that such requirement has been met by the Player in the present case. However, even assuming that the Player did not issue a final warning formally granting the Club a last 15-day deadline, he was nonetheless not prevented from terminating the Employment Contract on 3 June 2021 under Article 14 of the FIFA RSTP as established by the FIFA DRC, based on the following considerations.

iii. The Player's just cause for termination based on Article 14 of the FIFA RSTP in view of the Club's multiple violations

189. First, the Sole Arbitrator observes that in the period between the first letter of warning and the date of termination of the Employment Contract, not only did the Club persist in its failure to fulfil the relevant payments, but it also engaged in discussions with the Player where it proposed to the Player the mutual termination of the Employment Contract (which the Player did not accept). It is noteworthy that in the first instance proceedings before the FIFA DRC,

- the Club admitted that it had started such negotiations because it was not satisfied by the Player's performance (para 80, page 16 of the Club's reply before FIFA, Exhibit 16/A Appeal Brief).
190. Furthermore, the chain of the subsequent events shows the following: soon after the Player's refusal to accept the mutual termination proposed by the Appellant during a meeting which took place on 19 May 2021, the Player was requested to train and play with the U21 team, for no apparent reason; the Player did not accept such a decision by the Club as a general rule (he only attended trainings once, on 23 May 2021); and as a result, the Player was imposed disciplinary sanctions by the Club. In this regard, the Sole Arbitrator notes that the Club did not provide any valid reason why the Player was re-assigned to the second team, as the Appellant only claims that it was allowed to do so under Articles 3 and 4 of the Employment Contract.
191. The Sole Arbitrator does not concur with the Appellant's allegations in this respect and agrees with the FIFA DRC in the Appealed Decision that the Club was not entitled to assign the Player to the U21 team, and certainly not on the basis of Articles 3 and 4 of the Employment Contract. In fact, the header in the front page of the Employment Contract ("*Individual Employment Contract For the employment of the Player of the First Professional Team*") confirms that the Player was signed by the Club in order to play with the first team; as a consequence, the general provisions set forth under Articles 3 and 4 of the Employment Contract are to be interpreted within the context of the first team only. This seems also to be corroborated by the fact resulting from the case file, that before 21 May 2021, the Player had always trained and played with the first team only; moreover, the Collective Agreement attached under Exhibit 6 to the Appeal Brief, i.e., an agreement between the Club and the players of the first team in relation to the distribution of some team bonuses, was also submitted to the Player as a member of the first team (although he did not sign it).
192. Therefore, the Player was not obliged to accept his assignment to the U21 team, which also means that the imposition of disciplinary sanctions for this reason was also unlawful. Furthermore, the Appellant has failed to demonstrate that the Club followed a fair disciplinary proceeding in respect of the due process of law, granting the Player the right to dispute the alleged infringement before the application of any sanction was imposed. In addition, with regard to the disciplinary sanctions imposed as a consequence of the Player's alleged absence from training and playing with the first team, the Club also did not provide evidence of the relevant infringements.
193. As a result, the FIFA DRC correctly disregarded the application of disciplinary fines in the calculation of the amounts due to the Player.
194. As to the Player's departure on 27 May 2021 without prior notice, the Sole Arbitrator observes that the Club did not object to the Player's argument that the first team had played its last match on 26 May 2021 after which all the players of the first team were on summer leave. As a consequence, the Sole Arbitrator assumes that the Player's departure on 27 May 2021 and his absence from trainings, if any, from that day on, was warranted.

195. In consideration of all the circumstances above, the Sole Arbitrator believes that the Club's persistent failure to pay the Player's salaries was just a symptom of the irreversible damage of the relationship of trust between the Parties and that, at the time of termination of the Employment Contract, the Player could no longer rely on the continuation of the contractual relationship by the Club, and in light of the four months of outstanding salaries, had therefore a just cause for termination (at least) on the basis of Article 14 of the FIFA RSTP.
196. In such context, the circumstance that the Player only trained once with the U21 is only a casual fact and not an indication that the Club considered such demotion only a temporary measure and rather, the Sole Arbitrator believes that the Player had good reason not to trust in his future reinstatement in the first team, in light of the Club's overall behaviour.
197. In fact, the Club's failure to pay the Player's salaries in the amount of EUR 40,000 (which is almost 70% of the Player's receivables for the first sporting season) since the beginning of their contractual relationship, together with the Club's failure to comply with the promise of payment put forward in its reply to the Agent's letter of 8 April 2021, along with the decision of the Club to assign the Player to the second team with no valid reasons and the decision to impose disciplinary sanctions on him without any guarantee of due process, is a clear indication that the breach had reached such a level of seriousness that the Player could not trust in the fulfilment by the Club of its financial obligations and therefore that he was entitled to unilaterally terminate the Employment Contract. The same admission by the Club that it was not satisfied with the Player's performance together with all the other circumstances of the present case demonstrate that the Club was no longer interested in keeping the Player's services and by its wrongful behaviour, has tried to force the Player to accept different contractual terms or to leave, which consists in an abusive conduct (and thus just cause) for the purpose of Article 14(2) of the FIFA RSTP (CAS 2019/A/6452; CAS 2019/A/6521 & 6526; CAS 2019/A/6626; CAS 2020/A/6770).
198. Furthermore, according to Article 337(2) of the SCO, where there exists good cause consisting in any circumstance which renders the continuation of the employment relationship in good faith unconscionable for the party giving notice, the termination of an employment contract is possible with immediate effect.
199. In consideration of the above, the Sole Arbitrator also rejects the Appellant's argument that the Player has jointly contributed to the early termination with his wrongful behaviour. For similar reasons, the Sole Arbitrator also determines that the Second Respondent cannot be found to be jointly and severally liable for the termination.

C. What are the financial consequences of the unilateral termination of the Employment Contract in view of the Appellant's requests for relief?

200. Turning his attention to the amount of the compensation for breach granted in the Appealed Decision and the Appellant's request of reduction, the Sole Arbitrator first rejects the application of the fines imposed by the Club for the reasons already clarified above.

201. Secondly, the Club's allegations with respect to the additional compensation shall also be rejected. The Sole Arbitrator does not concur with the Appellant's argument with regard to the interpretation of Article 17(1) lit. ii of the FIFA RSTP and namely with the wording "*shall be entitled*", which – according to the Sole Arbitrator – clearly establishes a direct and automatic entitlement and as such has constantly been treated by FIFA and CAS jurisprudence (FIFA DRC decision of 11 April 2019, 04191403-E; FIFA DRC decision of 11 April 2019, 04190046-E; FIFA DRC decision of 11 April 2019, 04191794-E; CAS 2020/A/7242).
202. Secondly, although it was established that the Player had just cause to terminate the Employment Contract on the basis of Article 14 of the FIFA RSTP, it is undisputed that the Club was found to be responsible, *inter alia*, for failure to pay the Player's outstanding salaries, which mainly contributed to building just cause for the Player's unilateral termination, thus falling within the scope of Article 17(1) lit. ii of the FIFA RSTP. In this respect, it is noteworthy that Article 17(1) lit. ii of the FIFA RSTP does not require that the employment contract is terminated on the basis of Article 14bis of the FIFA RSTP, nor is it requested that overdue payables be the only cause for termination. This corroborates the Sole Arbitrator's decision that additional compensation is applicable to the present case.
203. Further, the Sole Arbitrator notes that the Appellant requests that the entire value of the New Employment Contract be deducted from the amount of compensation to be awarded to the Player, including the benefits to which the Player was entitled under the Appendix to the Player's Agreement: housing allowance in the amount of EUR 1,000 per month for a total of EUR 11,000, and bonus payments in the total amount of EUR 4,800.
204. With regard to the housing allowance, the Sole Arbitrator notes in this regard by comparison that when assessing the residual value of the Employment Contract in order to determine the basis for calculation of the compensation for breach, the FIFA DRC did not consider any corresponding value of the accommodation allowance granted by the Appellant to the Player under Article 8(1) lit. m of the Employment Contract. As a consequence, the Sole Arbitrator believes that no deduction applies with respect to the housing allowance received by the Player during the term of the New Employment Contract.
205. With regard to match bonuses payable to the Player under the New Employment Contract, it is hereby recalled that according to the Appendix to the Player Agreement, the Player was also entitled to a bonus of EUR 200 gross for each goal scored in any official game and EUR 100 gross for each assist performed in any official game, provided that the relevant match was won or drawn by the New Club. The Sole Arbitrator notes that the Appellant, in support of its request for deduction, has produced a document under Exhibit 20 to the Appeal Brief aimed at demonstrating that the Player had scored 21 goals and performed 6 assists in official matches with the New Club. However, the Sole Arbitrator observes that the Appellant's document is unclear and does not contain any reliable reference to the name of the concerned club and player, nor to the final result of the match. Therefore, the Sole Arbitrator dismisses the Appellant's request of deduction since the Appellant did not comply with the burden of proving that the Player actually met the conditions in order to obtain payment of the relevant bonuses.

206. Finally, the Sole Arbitrator rejects the subsidiary claim submitted by the Appellant aimed at suspending the accrual of interest on the amounts due pending the FIFA proceedings in the first instance. Such request for relief in fact, is completely unsupported, and finds no basis under Article 104 of the SCO, which is applicable to the present case, nor has the Appellant indicated any other rule or legal basis supporting the request for suspension. As a consequence, the Sole Arbitrator is satisfied that interest on the amounts due by the Club shall run continuously as from 16 July 2021 (the starting date according to the Appealed Decision) until the date of effective payment.

D. Conclusions

207. In consideration of the considerations and arguments above, the Appealed Decision is confirmed in its entirety.
208. Any other issues and all other motions or prayers for relief are dismissed.

ON THESE GROUNDS

The Court of Arbitration for Sport rules that:

1. The appeal filed by KF Tirana on 22 March 2022 against Tim Vayrynen and Kuopion Palloseura with respect to the decision passed by the FIFA Dispute Resolution Chamber on 27 January 2022 is dismissed.
2. The decision passed by the FIFA Dispute Resolution Chamber on 27 January 2022 is confirmed.
3. (...).
4. (...).
5. All other motions or prayers for relief are dismissed.