



NATIONAL ASSOCIATION OF EMERGENCY MEDICAL TECHNICIANS
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This comment is in response to IRS Regulation 106897-08.

The National Association of Emergency Medical Technicians (NAEMT) represents the hundreds of thousands of EMTs and Paramedics that make up the backbone of our nation's EMS system. We strongly believe that this regulation, as written and implemented, negatively affects the ability of EMS systems to respond to medical emergencies in their communities.

In implementing this regulation, the IRS has been instructing EMS personnel that their drive to and from work in a vehicle owned by the EMS system must be taxed as a personal commuting benefit. In practice, commuting is a working condition benefit that allows EMS personnel to perform their jobs and should be treated as such by the IRS. These professionals are on call 24 hours a day to respond to emergencies. Especially in rural areas, EMS personnel not having access to vehicles while at home substantially reduces response times and diminishes the quality of health care provided.

Despite similarities, EMS vehicles are treated differently under IRS rules than other emergency provider vehicles, which are specifically exempted from this commuting tax as qualified nonpersonal-use vehicles. EMS vehicles are similar to police vehicles in that they are marked, contain lights, sirens, and response equipment, and are staffed by employees who are on call at all times and who are prohibited from using the vehicles for personal use.

We respectfully request the IRS give full consideration to designating EMS vehicles as qualified nonpersonal-use vehicles.

Jerry Johnston
President, NAEMT