

Please Support H.R. 1241
The Volunteer Responder Incentive Protection Act (VRIPA)

Request

Please support [H.R. 1241](#), the Volunteer Responder Incentive Protection Act (VRIPA) introduced by Congressman John Larsen (D-CT) and Congressman Mike Kelly (R-PA), to bolster volunteer EMS and fire recruitment and retention by allowing volunteers to receive nominal incentives – property tax deductions and up to \$600 per year of other types of benefits – without having to pay tax on them.

Background

A previous federal law excluded any property tax benefit and only provided up to \$360 per year in tax deductions for other state and local benefits. This law expired at the end of 2010.

There are approximately one million people in the United States serving as volunteer EMS practitioners and firefighters. According to the National Fire Protection Association (NFPA), the services donated annually by these volunteers are worth approximately \$46.9 billion. Without the donated services, many communities would be unable to provide emergency services while others would be forced to raise taxes to pay salaries and benefits for full- or part-time staff.

Unfortunately, EMS agencies and fire departments are finding it increasingly difficult to recruit and retain the next generation of volunteers. In communities with populations of 2,500 or less, where volunteer EMS practitioners and firefighters are nearly ubiquitous, more than 30 percent of the volunteers are 50 years of age or older, up from just 18 percent in 2000.

To bolster recruitment and retention, many emergency services agencies now provide incentives to demonstrate community support and build morale. The National Volunteer Fire Council (NVFC) estimates that approximately half of volunteer emergency responders receive some type of benefit as a reward for their service. Volunteer benefits range from clothing to stipends to retirement contributions.

The IRS requires agencies to report all benefits, no matter how small, as income, and considers volunteers who receive benefits to be employees of the agency for tax purposes. Having to process tax paperwork and withholding for dozens of volunteer emergency responders can be a significant administrative burden on small communities that often have no other employees. Passing VRIPA would allow agencies to provide minor benefits to their volunteer responders and would also enhance the value of these benefits by reducing their tax burden.

Contact:

To learn more about H.R. 1241 or to co-sponsor, please contact Scott Stephanou at scott.stephanou@mail.house.gov (Congressman Larson) or Lori Prater at lori.prater@mail.house.gov (Congressman Kelly).

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