

**Congressional Fire Services Institute
National Association of Towns and Townships**

**International Association of Fire Chiefs
National Volunteer Fire Council**

December 12, 2013

The Honorable John Larson
United States House of Representatives
Washington, DC 20515

The Honorable Tom Latham
United States House of Representatives
Washington, DC 20515

Dear Representative Larson and Representative Latham:

On behalf of our organizations, we would like to thank you for introducing the Volunteer Responder Incentive Protection Reauthorization Act (VRIPRA), which extends income tax exemptions on certain volunteer benefits. This critical piece of legislation will make it easier for fire departments and local governments to provide recruitment and retention incentives to their volunteer emergency services personnel.

According to *U.S. Fire Department Profile Through 2012*, a report published by the National Fire Protection Association (NFPA), there are approximately 780,000 volunteer firefighters serving in 28,000 fire departments across the country, including 20,000 fire departments staffed by volunteers only. Another NFPA report estimated that the value of the time donated by volunteer firefighters in the United States is approximately \$140 billion.

Unfortunately, fire and emergency services agencies are finding it increasingly difficult to recruit and retain the next generation of volunteers. Increased training and certification requirements have made volunteer emergency response an extraordinarily time-consuming activity, even as a variety of shifting societal factors have left fewer young people with less free time available in communities traditionally served by volunteers.

The challenges that fire departments face in attracting younger volunteers are reflected in data from NFPA's annual *Fire Department Profile* reports, which show a 16.4 percent drop in the number of firefighters under the age of 40 serving in communities of 2,500 or fewer residents since 2000. Overall, there are 44,000 fewer volunteer firefighters in the United States than there were just five years ago.

In order to bolster recruitment and retention, many volunteer fire and EMS agencies now provide financial and non-monetary incentives. These benefits can include uniforms, annual awards ceremonies, reduced property taxes and other incentives that cost little but demonstrate the community's support for the volunteer firefighter. Even modest rewards show volunteers that their service is valued by the community.

Federal taxation reduces the incentive value of volunteer benefits and creates a hardship on the jurisdictions that provide them. Many of the communities that rely on volunteer emergency responders also rely on part-time elected officials to fulfill all the duties of local government. For these jurisdictions, having to process tax paperwork and calculate withholding for dozens of volunteer firefighters is a significant administrative burden. By exempting property tax benefits and up to \$600 per year of other benefits from income taxation, VRIPRA would enhance the incentive value of recruitment and retention awards. The exemptions would also allow communities that provide very modest benefits to forego having to calculate withholding and process tax paperwork altogether.

VRIPRA reduces the burdensome impact of federal taxation of volunteer benefits, enabling local agencies and governments to implement recruitment and retention strategies that work for their communities. On behalf of the nation's volunteer emergency responders, fire chiefs and town and township governments we applaud you for introducing VRIPRA and look forward to working with you to ensure its passage.

Sincerely,

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