

Congressional Fire Services Institute · International Association of Fire Chiefs
National Association of Counties · National Association of Emergency Medical Technicians
National Association of Town and Townships · National Volunteer Fire Council

March 20, 2020

The Honorable Charles Grassley
Chairman
Committee on Finance
United States Senate
219 Dirksen Senate Office Building
Washington, DC 20510

The Honorable Richard Neal
Chairman
Committee on Ways and Means
U.S. House of Representatives
1136 Longworth House Office Building
Washington, DC 20515

The Honorable Ron Wyden
Ranking Member
Committee on Finance
United States Senate
219 Dirksen Senate Office Building
Washington, DC 20510

The Honorable Kevin Brady
Ranking Member
Committee on Ways and Means
U.S. House of Representatives
1139 Longworth House Office Building
Washington, DC 20515

Dear Chairman Grassley, Chairman Neal, Ranking Member Wyden, and Ranking Member Brady:

On behalf of the Congressional Fire Services Institute, International Association of Fire Chiefs, National Association of Counties, National Association of EMTs, National Association of Towns and Townships, and the National Volunteer Fire Council, we urge you to include a permanent extension of the Volunteer Responder Incentive Protection Act (VRIPA; S. 1210, H.R. 1241) in any legislation to address the 2019 novel Coronavirus (COVID-19). The VRIPA provides a crucial tool for local communities to ensure they have enough volunteer firefighters and emergency medical services (EMS) personnel to guard against a wide variety of emergencies, including stopping the spread of COVID-19. The VRIPA expires at the end of this year. Without an extension of the VRIPA, volunteer and combination fire departments and EMS agencies will be challenged to recruit and retain volunteer personnel due to overly burdensome tax regulations.

As you know, volunteer firefighters and EMS personnel are serving on the front lines of the efforts to stop COVID-19. These volunteers are undergoing unimaginable stress as they treat COVID-19 patients in their communities and transport them to hospitals. These volunteer personnel provide this essential service despite risking their own lives as they may contract the COVID-19 virus from their patients. Dire shortages of personal protective equipment further place these volunteers in harm's way.

Nominal recruitment and retention benefits, such as local property tax credits, small stipends, or t-shirts, are important ways in which communities recognize the invaluable service of their volunteer first responders. Sadly, the tax code generally classifies any recruitment and retention

incentive as taxable income. Forcing a volunteer to pay taxes on the t-shirt they wear while treating critically ill patients significantly diminishes the ability of these incentives to encourage a volunteer to continue serving as a first responder.

Data from the National Fire Protection Association (NFPA) show that nearly 70% of all firefighters in the United States are volunteers. In fact, as of 2018, 91% of fire departments in America utilized volunteer firefighters and EMS personnel for staffing. Given the overwhelming portion of the fire and EMS workforce which these volunteers represent, it is important that Congress removes any impediment for retaining these volunteer personnel. The staggering numbers of first responders being quarantined due to COVID-19 exposures only magnifies the need to ensure our communities have as many available volunteer firefighters and EMS personnel as possible.

Last year, Congress passed the SECURE Act (P.L. 116-93) which allows volunteer firefighters and EMS personnel to receive property tax-based benefits and up to \$600 in other benefits without those benefits being considered taxable income during the 2020 tax year. However, this provision expires in December and volunteers then will be forced to pay taxes on their nominal recruitment and retention benefits.

Permanently reauthorizing the VRIPA, as is provided by S. 1210/H.R. 1241, will remove one of the more burdensome administrative barriers that could prevent volunteer firefighters and EMS personnel from continuing to serve their communities. Including the VRIPA in Congress' COVID-19 legislation also would be a phenomenal way for Congress to recognize the role volunteer firefighters and EMS personnel are playing in mitigating the impact of COVID-19.

Our organizations sincerely appreciate your strong support for our nation's firefighters and EMS personnel as they work to treat COVID-19 patients in their communities. We look forward to continuing to work with you to ensure America's fire departments and EMS agencies are sufficiently staffed and prepared to respond to COVID-19 and all other emergencies in their communities.

Sincerely,

Congressional Fire Services Institute
International Association of Fire Chiefs
National Association of Counties
National Association of EMTs
National Association of Towns and Townships
National Volunteer Fire Council