July 30, 2020

Dear Majority Leader McConnell, Minority Leader Schumer, Speaker Pelosi, and Minority Leader McCarthy:

On behalf of the National Volunteer Fire Council (NVFC), which represents the interests of the nation’s volunteer fire, EMS, and rescue service, I am writing to urge you to include language from Section 40304 of H.R. 6800, which makes the Volunteer Responder Incentive Protection Act (VRIPA) permanent, in the next COVID-19 relief package currently under deliberation. VRIPA, which is currently set to expire at the end of 2020, exempts the nominal benefits that approximately 500,000 volunteer firefighters and EMS personnel receive as a reward for their service from being subject to federal income tax and reporting requirements.

Because of social distancing restrictions due to COVID-19, recruitment, training, and education of volunteer firefighters and EMS personnel is difficult or even impossible in many areas at the moment. Meanwhile, many departments are experiencing higher-than-normal rates of staffing attrition due to volunteers being concerned about exposure and lacking adequate personal protective equipment (PPE). 46 percent of respondents to the NVFC’s COVID-19 Impact on Volunteer Fire/EMS Survey report that staff unwilling/unable to respond as a problem for their department, 47 percent report being unable to recruit new volunteers due to social distancing, and 73 percent report being unable to train.

COVID-19 is exacerbating the staffing challenges that thousands of mostly-rural communities that rely on volunteer fire, EMS, and rescue personnel were already facing. Recruitment and retention of volunteer emergency responders has become increasingly challenging in recent years, for a variety of reasons including job losses in rural areas and higher training standards. Over the past five years the number of volunteer firefighters in the United States has declined by 41,150 (about 5 percent), and in communities with populations of 2,500 or less the percentage of firefighters over the age of 50 has increased from 19 percent in 2000 to 34 percent in 2018.

If VRIPA is allowed to expire, volunteers will have to start paying tax on nominal service awards, which reduces their incentive value. Additionally, agencies will have to implement reporting and withholding in order to provide even small benefits, or risk being audited and fined. This would create a significant burden, particularly for very small all-volunteer departments that have no paid staff or administrative support.
Higher taxes and more administrative burdens are the last thing that volunteer emergency responders and agencies need right now. Please make VRIPA permanent to as part of COVID-19 relief legislation to ensure that communities are able to continue providing nominal incentives to bolster volunteer staffing. If you have any questions about this request please do not hesitate to contact me, or Dave Finger (dave@nvfc.org), Chief of Legislative and Regulatory Affairs, directly.

Sincerely,

Steven W. Hirsch, Chair
National Volunteer Fire Council