



January 20, 2021

Mr. Charles P. Rettig, Commissioner  
Internal Revenue Service  
1111 Constitution Ave. NW  
Washington, DC 20224-0002

Dear Commissioner Rettig,

On behalf of the National Volunteer Fire Council (NVFC), the leading national nonprofit organization representing the interests of the nation's volunteer fire, EMS, and rescue services, I am writing to ask for guidance on how our volunteer personnel and agencies can take advantage of the income tax exemption on benefits provided to volunteer firefighters and emergency medical responders under 139B of the Internal Revenue Code (IRC). Congress renewed this exemption for the 2020 tax year and increased the maximum annual exempted "qualified payment" amount under 139B(a) from \$360 to \$600 as part of the Further Consolidated Appropriations Act of 2020. Late last year, Congress made this exemption a permanent fixture in the IRC as part of the Consolidated Appropriations Act of 2021.

I am enclosing a letter that was sent to former IRS Commissioner Rettig last February by the NVFC's Maryland Director, Eric Bernard, asking for guidance on implementing 139B of the IRC in Montgomery County, MD, where volunteers receive \$450-700 per year depending on the number of points they earn. Eric is still waiting on a response to his letter.

The NVFC estimates that there are approximately 500,000 volunteer emergency responders serving in thousands of fire, EMS, and rescue departments across the country, who receive some type of compensation. Our members need guidance from the IRS so that they can take advantage of VRIPA confidently, without worrying that they are going to be audited or fined for improper reporting of benefits. The NVFC stands ready and willing to engage with the IRS to assist in the development of this guidance, and to help distribute it to the volunteer emergency services community.

Please contact Dave Finger, the NVFC's Chief of Legislative and Regulatory Affairs, at (202) 887-5700 or [dave@nvfc.org](mailto:dave@nvfc.org) for any follow up to this letter.

Sincerely,

Steven W. Hirsch, Chair

cc: Senator Ben Cardin  
Senator Susan Collins  
Senator Chris Van Hollen  
Representative Mike Kelly  
Representative John Larson

Representative Bill Pascrell  
Representative Jamie Raskin  
Representative David Trone  
Mr. Eric Bernard

Enclosures