

OFFICE OF THE STATE FIRE COMMISSIONER VOLUNTEER FIREFIGHTER AND EMERGENCY MEDICAL SERVICE PERSONNEL TAX CREDIT INCENTIVE PROGRAM GUIDELINES

The purpose of this document is to provide guidance to municipalities, school districts, fire companies and Emergency Medical Service (EMS) organizations on tax credit incentive programs for volunteer firefighters and EMS providers.

Legislation Information

Act 172 of 2016 established incentives for municipal volunteers of fire companies and nonprofit emergency medical services agencies by providing municipalities with the option to offer a real estate or earned income tax credit to active members of volunteer fire companies and nonprofit emergency medical service agencies through a volunteer service credit program.

Act 91 of 2020 expanded the tax relief incentive to counties and school districts and established statewide reporting requirements on such tax credits. Act 91 also increased the allowable value of the real estate tax credit from 20% of the tax liability to 100% of the tax liability imposed by a unit of local government.

The full legislation can be found at the links provided in the reference section of this document.



Criteria Eligibility

Municipalities may implement an ordinance or resolution for earned income tax credit, real estate tax credit or both.

Each municipality will establish the ordinance or resolution guidelines to include at a minimum the criteria for eligibility, total amount of tax credit and an appeal process.

Fire Department and Emergency Medical Service Organizations

The fire chief or supervisor of the EMS agency are responsible for:

1. Implementing a tracking/reporting mechanism of activities for each active volunteer that meets the eligibility requirements for the tax credit program.
2. Ensuring the tracking/reporting mechanism has the calculation of total credits earned for each eligible volunteer.
3. Collaborating with the municipal officials to validate that the volunteers meet the eligibility for the tax credit program. A notarized list of volunteers eligible for the tax credit program must be provided to the municipality each year prior to tax notices being distributed.

All records are subject to periodic review by the Pennsylvania State Fire Commissioner, the Auditor General and the municipality enacting the ordinance.

OSFC Volunteer Tax Credit Incentive Program Guidelines

Reporting Requirements

Municipalities

Municipalities that offer tax credit must notify the Office of the State Fire Commissioner of the adoption of the tax credit ordinance and annually recertify that information utilizing the report form on the website.

The following is a list of information that needs to be included in the reporting process. This will be done by the completion and submission of the electronic tax credit report form found on the webpage of the Office of the State Fire Commissioner. [Recruitment and Retention \(pa.gov\)](#)

- *Municipality name
- *County
- *School District
- *Fire department name
- *EMS agency name
- *Number of responders (fire & EMS) receiving the tax credit
- *Percentage and amount of tax credit

State Fire Commissioner's Office

The Office of the State Fire Commissioner will provide an annual report on tax credit programs to the chairperson and minority chairperson of the Veterans Affairs and Emergency Preparedness committee of both the Senate and the House of Representatives as required under the legislation

Please use the QR code to access additional information:

Full Guidance Document

Report Form



Additional References

Act 172 of 2016: Chapter 79A of Title 35

Incentives for Municipal Volunteers of Fire Companies and Nonprofit Emergency Medical Services Agencies, 35 Pa. C.S. §§ 79A01 – 79A33.

[Title 35 - PA General Assembly \(state.pa.us\)](https://www.pa.gov/legis/act/act172)

Title 35 Health and Safety – PA General Assembly § 79A33. Duties of State Fire Commissioner <https://www.legis.state.pa.us/cfdocs/legis/LI/consCheck.cfm?txtType=HTM&t1=35&div=0&chpt=79A&sctn=33&subctn=0>