

# TAX CREDIT FOR FIREMEN IN PENNSYLVANIA

The State of Pennsylvania has granted volunteer firemen and emergency service workers a \$100.00 **Tax CREDIT**. And, remember, in Pennsylvania, a \$100.00 Tax CREDIT is much more valuable than a Tax DEDUCTION. The computation at the bottom of the page shows that a person earning \$30,000., who is a qualified fireman, pays \$96.93 less PA Income Tax if he has a \$100.00 Tax Credit, as opposed to a Tax Deduction.

**Learn more about the Tax Credit:** The Pennsylvania Fire and Emergency Services Institute provided access to a booklet about the Tax Credit that I found on several websites. It appears the members of the Veterans Affairs and Emergency Management Committee of the Pennsylvania House of Representatives may have each had the booklet published by their office with their name on the cover. In any case, one the places where you can view the booklet is at: <http://www.jakecorman.com/pages/PDF/fire-tax-credit.pdf>. It is a good primer on the Tax Credit, and provides contact information for other State agencies that can provide additional information.

**Tax Forms To Claim The CREDIT:** The Pennsylvania Department of Revenue provides the tax form you must complete to get the \$100.00 Credit. Two ways you can secure a copy of that form are as follows:

- (a). You can see and print out a copy of the form by going to this part of the PA Pennsylvania Department of Revenue website:  
[http://www.revenue.state.pa.us/revenue/lib/revenue/2008\\_pa-40oc-v.pdf](http://www.revenue.state.pa.us/revenue/lib/revenue/2008_pa-40oc-v.pdf)
- (b). Call your local Representative and / legislator. Most will have a copy available in their local office. Information is available about both on this website in the Section "Who Represents the Township in Harrisburg". Double-click [here](#) to go to that section.

## Comparison of Credit and Deduction

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	Tax Credit of \$100.00	Tax Deduction of \$100.00	No Tax Credit & No Tax Deduction
Wages From W-2	\$ 30,000.00	\$ 30,000.00	\$30,000.00
Application of Tax DEDUCTION		\$ (100.00)	
Taxable Income	\$ 30,000.00	\$ 29,900.00	\$30,000.00
PA Tax Rate	3.07%	3.07%	3.07%
Amount of Tax Liability	\$ 921.00	\$ 917.93	\$ 921.00
Application of Tax CREDIT	\$ (100.00)		
THE Tax You Pay	\$ 821.00	\$ 917.93	\$ 921.00

Go to [Forward Township Homepage](#).

## New bills to help volunteer firefighters in Pennsylvania

# New bills to help volunteer firefighters in Pennsylvania

By [Adam Farence](#), Daily Local News

Posted: 04/21/16, 8:02 PM EDT | Updated: on 04/21/2016

WEST CHESTER >>> Two pieces of legislation aimed at increasing retention and recruitment of volunteer firefighters recently introduced to the state Senate will, legislators hope, help revitalize sagging volunteerism in Pennsylvania's fire departments.

State Sen. Andy Dinniman, D-19, of West Whiteland, introduced Senate Bill 1097 and the Student Volunteer Firefighter Housing Grant Act to the Senate Veterans Affairs and Emergency Preparedness Committee.

If passed, Senate Bill 1097 will establish a Length of Service Award Program. Frequently abbreviated as LOSAP, this program would provide incentives for volunteer firefighters to stay with the service, such as tax-deferred income benefits.

"Anything that they can do to help retain and recruit volunteers, the better," said Berwyn Fire Company Chief Eamon Brazunas.

In addition, the bill also allows additional ~~uses~~ for funds allocated to volunteer fire departments to include necessary training volunteer recruiting and retention.

"We simply don't have enough volunteers throughout the commonwealth," said Dinniman. "This gives fire departments a source of funds to encourage retention."

Dinniman is the prime sponsor of Senate Bill 1097. There are currently 12 co-sponsors, which include seven Democrats and five Republicans. The senators from neighboring Montgomery County who are co-sponsors include state Sens. John Rafferty, R-44, Stewart Greenleaf, R-12, Bob Mensch, R-24, and Art Haywood, D-4.

"My goal is to support volunteer firefighters, who are greatly needed in Montgomery County," said Haywood in an emailed statement. "This bill would facilitate the recruitment and retention of our volunteers by rewarding their service with tax-deferred income benefits. This is the kind of commitment we need to make to those who give so much to our communities."

The second program also introduced by Dinniman, the Student Volunteer Firefighter Housing Grant Act, would allow fire companies to provide housing to college students in exchange for their service. This piece of legislation has not yet been assigned a bill number in Harrisburg.

According to Dinniman, fire companies near colleges and universities could benefit from by having live-in college volunteers who potentially served with their hometown fire departments and already have a skillset in firefighting.

The practice of having live-in firefighters is not new. The Exeter Township Fire Department in Berks County has a live-in program for volunteers, as well as the Morningside Fire Department in Prince George's County, Md.

In recent years, fire departments have found it necessary to add paid positions to supplement a dwindling volunteer firefighting force. A recent study titled "The Challenges of Firefighting Today," found that volunteer firefighters save Pennsylvania around \$6 billion every year in wages.

With the decline of the volunteer firefighting service, fire departments and legislators are looking at various ways to tackle what could potentially be a very expensive problem for taxpayers, if a historically volunteer service turns into a primarily paid profession.

To contact Daily Local News staff writer Adam Farence, email [afarence@dailylocal.com](mailto:afarence@dailylocal.com), or call 610-235-2647.

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### About the Author

Reach the author at [afarence@dailylocal.com](mailto:afarence@dailylocal.com).

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### FROM AROUND THE WEB

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## Gov. Wolf gets bill to reward fire, EMS volunteers with tax credits

By Myles Snyder (<http://abc27.com/author/mylessnyder-2/>)

Published: October 27, 2016, 4:40 pm



HARRISBURG, Pa. (WHTM) – Legislation allowing local governments to offer tax credits to fire company and EMS volunteers is headed to the desk of Gov. Tom Wolf after final approval Thursday in the state House.

House Bill 1683 grant municipalities the authority to offer active volunteers a tax credit of up to 20 percent of their tax liability.

Gov. Wolf gets bill to reward fire, EMS volunteers with tax credits

Rep. Ryan Warner (R-Fayette/Westmoreland) said his legislation gives something back to the people who volunteer their time and willingly risk their lives to ensure the safety of Pennsylvania communities.

"The financial demands on our local fire and ambulance companies are increasing all the time, with costs adding up quickly for equipment, training and operational expenses," Warner said. "These volunteers spend a great deal of their time not only responding to emergencies but raising funds to keep their doors open."

The measure requires the state fire commissioner to establish annual requirements of the credit program, such as the number of calls a volunteer responded to or their training or participation in the functions of the organization.

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# Lawmakers eye tax breaks to boost fire/EMS volunteers



Firefighters on the scene of an early morning fire in downtown Bangor, Pa. State legislators are considering a bill that would offer tax break incentives to volunteer fire and EMS members. (MANUEL GAMIZ, THE MORNING CALL)

By **Jim Hook**  
Of The Public Opinion (TNS)

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Proposed legislation would offer tax break incentives for fire/EMS volunteers

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FEBRUARY 1, 2015, 11:28 PM | HARRISBURG

**L**awmakers have yet to take their seats, but already bills are circulating that could encourage volunteerism at neighborhood fire and ambulance companies.

Legislation proposes income and property tax breaks as well as help with education costs.

The main question: Can Pennsylvania taxpayers live with incentives that are meaningful to volunteers?

"As volunteerism is diminishing in society, I believe there is a growing desire in the Legislature to provide incentives for those who serve," said Rep. **Rob Kauffman**, R-Chambersburg. "Nonetheless, due to the commonwealth's difficult fiscal picture, legislation with the least fiscal impact to the commonwealth is most likely to be successful in the legislative process."

Mark Trace, chief of Franklin Fire Company in Chambersburg, said the impact will come down to the amount of the incentives.

"If someone is making \$30,000 a year and they get a \$200 to \$300 break, I don't think it's going to help," Trace said. "If we're talking thousands, I think it's going to help."

The service provided by Pennsylvania's volunteer firefighters is valued at \$6 billion annually, according to a 2001 study by the Pennsylvania Fire and Emergency Services Institute.

Training volunteers has become more expensive, more complex, and more time-consuming, according to the Franklin County Emergency Services Alliance.

It's a statewide issue but particularly difficult to address in rural areas.

"We have 18 volunteer fire companies that are supporting a very rural county in northwest Pennsylvania," Warren County Fiscal Director Paul J. Pascuzzi said. "Half of these departments have an ambulance in their fleet. The state has mandated that they adopt a plan to assure 24/7 coverage 100 percent. The problem isn't equipment. It's all about finding trained personnel."

From Warren County to Adams County, Pennsylvania municipalities are discussing what to do.

Several bills offering financial incentives to volunteer firefighters and emergency medical technicians already have been introduced in the General Assembly and referred to committees. There's talk of fiddling with training requirements for fire and ambulance volunteers to encourage participation, but no legislation is yet drafted.

The legislative session is set to begin Monday.

Rep. **William C. Kortz II**, D-Pittsburgh, reintroduced legislation (House Bill 145) allowing municipalities to enact a tax credit for active members of a volunteer fire company, emergency medical services agency, or hazardous materials response team on their earned income taxes and real

estate taxes. Municipalities could offer active volunteers a tax credit of up to 20 percent of tax liability. The proposal is in the House Veterans Affairs and Emergency Preparedness Committee.

Sen. **Lisa Baker**, R-Dallas, has a similar bill (Senate Bill 299) referred to the committee counterpart in the Senate. It would give a municipality the option to waive its local earned income tax for volunteer firefighters and EMTs.

Sen. **Stewart Greenleaf**, R-Bucks County, reintroduced a three-bill package giving education incentives to volunteers such as an educational grant up to \$3,700 a year for EMTs, and tuition credit of up to \$600 per year for fire and ambulance volunteers.

Greenleaf's bills were referred to the Senate Education Committee.

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