



Officers Section

POSITION

STATEMENT

Service Awards for Volunteers Performing Fire Protection and EMS

Purpose: For congress to adopt legislation for length of service award programs (LOSAP's) to be included in gross income only when awards are actually paid.

Background: Volunteers earn awards while they are performing volunteer services on basis of years of service. Awards are not paid until they retire as volunteers.

Official Position: The position of the Volunteer & Combination Officers Section of the IAFC believes that congress should address the LOSAP tax issue in an expeditious manner as the provisions of the tax issue could negatively impact volunteer fire and rescue service by reducing the number of citizens desiring to remain active as volunteer firefighters.

Category:

Proposed by: VCOS Staff

Date of Adoption:

Date of Review: January 2005

Revised Date: January 2005