

**Resolution Supporting the Volunteer Emergency Services Recruitment and Retention Act
Submitted by the
National Volunteer Fire Council**

Whereas length of service award programs (LOSAPs) provide volunteer emergency responders with modest deferred payments after they cease to be active volunteers and/or upon attaining a specific age;

Whereas communities across the country have recognized the incentive value of LOSAPs as a recruitment and retention tool for volunteer emergency responders;

Whereas approximately 20 percent of volunteer firefighters in the United States are enrolled in some type of LOSAP;

Whereas the treatment of LOSAPs in the Federal Internal Revenue Code is ambiguous at best and has not been updated legislatively since 1996;

Therefore, the National Advisory Committee to the Congressional Fire Services Institute expresses its support for the Volunteer Emergency Services Recruitment and Retention Act (H.R. 2160/S. 1840) in order to clarify the manner in which LOSAP payments are taxed by the federal government.