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.