

EMS Volunteer Tax Credit Worksheet

(Reference Act 66)

Not an Official Document

Volunteer Name: _____

Agency: _____

Year: _____



Category	Details	Available Points	Earned Points	Total	Comments
Certification	EMS and rescue personnel who are certified or recognized under the EMS Act. Fire Service personnel who are certified to at least firefighter 1 by the National Professional Qualifications Standards Board or through the IFSAC. (Fire Police, Vehicle Rescue Technicians and Hazardous Material Technicians).	10 Points for EMS providers 10 Points for firefighters Maximum of 20 points			
Training Courses	Individuals shall be awarded points for each training course they attend. The training course must issue a regional/state/national certificate of completion. <i>(Examples include: continuing education classes; vehicle rescue courses administered by the state; National Fire Academy courses, etc.)</i>	5 Points for each training course Maximum of 25 Points			
Attendance at Organizational Meetings	Individuals shall be awarded points for each organizational meeting attended. (FD/EMS/Rescue company meetings; County/State FD/EMS/Rescue Association meetings; Regional and State EMS/Rescue and fire meetings; Regional EMS Council meetings; Pennsylvania Fire and Emergency Services Institute meetings; Fireman's Association of State Pennsylvania meetings; Firemen's Legislative Federation meetings; County Association meetings; Pennsylvania Emergency Health Services Council meetings; Ambulance Association of Pennsylvania meetings).	1 Point for each organizational meeting attended Maximum 15 Points			

Category	Details	Available Points	Earned Points	Total	Comments
Fire/EMS/Rescue Response Rate	Individuals shall be awarded points based upon the percent of the volunteer organization's total responses in which they participated. Calculated by: Percentage=Individual's response rate ÷ company response rate X 100.	1 Point for each percentage point Maximum 25 Points			
Related activities	Individuals shall be awarded points for every two (2) hours of work. (Time spent on administrative and support activities; fundraisers; maintenance of equipment and facilities)	1 Point for every two (2) hours Maximum 25 Points			
Drills/Training and Education	Individuals shall be awarded points for every two (2) hours of documented in-house exercise, station training or in house education. (Examples include: a company run drill, work nights, etc.). (If the individual did not receive a regional/state/national certificate, it gets counted toward this category.)	2 Points for every two (2) hours Maximum 25 Points			
Elected/Appointed Positions	Individuals shall be awarded points for serving as a line officer or official within the organization. Position must be authorized by the organization's bylaws or SOG's.	10 Points Maximum 10 Points			
Life Membership/ Active Service	Life members shall be awarded points. Life membership is achieved by an individual who is a life member in the organization as defined by the organization's bylaws or SOG's and who has accumulated at least fifteen (15) years of active status.	5 Points Maximum 5 Points			
Military Leave	Individuals who have been issued active duty orders to serve in the U.S. Military shall be awarded points for each month during which they cannot participate in the organizations normal emergency response activities because of this call to service.	5 Points per month Maximum 40 Points			

Category	Details	Available Points	Earned Points	Total	Comments
Sleep In/Standby	Individuals shall be awarded points for each eight (8) hours of standby either in station or as part of the rostered duty crew and being able to respond on a call for the organization's emergency response.	1 Point for each eight (8) hours Maximum 20 Points			
	Total Points				

Chief or Supervisor Signature: _____

Title: _____ Date: _____

Other Officer Signature: _____

Title: _____ Date: _____

Specific Rules:

To qualify as an active volunteer and earn the State Income tax credits, individuals must obtain 50 points.

These points must be obtained between January 1 and December 31 of each year.

No individual can earn all the required points in one (1) category.

Points must be earned in a minimum of two (2) categories.

Notes:

The tax credit is a maximum of \$100 per person and can only be used when a Pennsylvania tax liability exists.

This form is not the official form to be forwarded to the Department of Revenue.

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Schedule
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