The Supporting Emergency Responders Volunteer Efforts Act

SERVE Act of 2015

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Issues facing volunteer fire departments

✓ Out-of-Pocket Costs

- Given the budgetary constraints faced by state and local governments, **volunteer emergency response departments are not always able to cover the full range of costs** for each volunteer firefighter.
- This means volunteer firefighters may be left to **pay for travel expenses such as gasoline, meals, lodging, and even course registration fees**. Some volunteers may also have to absorb the costs for new or optional gear, a trend more prevalent in cash strapped rural areas.

✓ Lack of Retention and Recruitment

- The number one reason individuals give for not joining local fire departments or discontinuing their service is a lack of time. **The opportunity costs associated with volunteering and training have become too great for many individuals**.
- Since 1984, the number of volunteer firefighters has **declined by 12 percent and it has become increasingly difficult to recruit new, younger members**. Individuals over 50 now make up a larger segment of the volunteer firefighting force than in the past, which by most estimates will continue to be the case.

Working toward a solution: the SERVE Act of 2015

✓ Easing the Financial Burden on Firefighters

- *The Supporting Emergency Responders Volunteer Efforts Act*, or SERVE Act, **would provide a $1,000 refundable credit to bona fide members of volunteer emergency response organizations.** To qualify, an individual must have spent at least six months as a qualified volunteer, undergone all of the necessary training requirements, and provided at least 40 hours of services to the emergency organization.
- This refundable tax credit will not ease all of the burdens faced by current and future volunteers, but it will help to alleviate the opportunity costs associated with volunteer firefighting. In addition to this credit, volunteers will continue to be eligible for existing charitable tax deductions at the federal level as well as any tax incentives that may be offered through state and local governments.

✓ Encouraging Greater Participation

- With the full support of the **National Volunteer Fire Council**, the SERVE Act would be a **helpful retention tool** for local fire departments, particularly in rural areas that have faced trouble in recent years retaining existing volunteers because of issues associated with time commitments, increased call volume, and training requirements.
- This tax credit would also help in **recruitment efforts** for volunteer fire departments all across the country, especially to incentivize a younger generation of volunteers. It represents a true and well-deserved "thank you" for those who choose to take on risks and put their lives on the line to keep our communities and families safe.