



South Carolina Department of Labor, Licensing, and Regulation
Division of Fire and Life Safety
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MEMORANDUM

TO: County Emergency Services Directors
FROM: Susan Duncan, Office Manager, S.C. State Fire
DATE: January 6, 2017
SUBJECT: Volunteer Incentive Program (VIP) Qualification Reporting/ HAZMAT Team Members

To allow qualified volunteer HAZMAT team members a \$3,000* VIP state tax deduction (minimum of 70 earned points), the following forms must be completed:

- VIP Individual Certification (provided to the team member), and
- Volunteer Hazardous Material (HAZMAT) Team Report (submitted to the Office of State Fire Marshal/ OSFM).

Each county director is responsible for:

- Collecting data on each volunteer member of the volunteer HAZMAT team,
 - Certifying members have met the qualifications (minimum 70 points),
 - Filing the enclosed HAZMAT Team form with the OSFM.
- Forms may be mailed or faxed (address/ fax number listed above).

When received, the State Fire Marshal's office will report names, social security numbers, and the number of earned points to the South Carolina Department of Revenue (DOR).

NOTE: To allow for the safekeeping of all information received, the State Fire Marshal's office is working in conjunction with the DOR for protected delivery of this private information in a secure format.

Per the S.C. Department of Revenue:

*Volunteer firefighters, rescue squad workers, volunteer hazardous material HAZMAT team members, reserve police officers, Department of Natural Resource (DNR) deputy enforcement officers, and members of the State Guard are allowed to deduct **\$3,000**.*

*Volunteer firefighters, rescue squad workers and HAZMAT members qualify **only if** their employer provides them with a form stating that they have earned the minimum number of points established by the State Fire Marshal during the year.*

An individual is limited to one deduction of \$3,000. If a taxpayer and spouse both qualify, deduct \$6,000.

Instructions regarding how to report this deduction are also in the South Carolina tax booklet. You may also call the S.C. Department of Revenue at 803-898-5000.

**Subject to change by S.C. Dept. of Revenue*

INSTRUCTIONS

Individual Certification Form

The Individual Certification form is to be completed by the county emergency services director when certifying HAZMAT personnel in the Volunteer Incentive Program.

After completion, the form is to be provided (and kept on file) to the individual HAZMAT team member for his/her records when claiming the \$3,000 tax deduction on his/her 2016 state income tax.

HAZMAT Team Reporting Form/Deadline Friday, March 24, 2017

The HAZMAT Team reporting form is to be completed by the county emergency services director when reporting those qualified to the Office of State Fire Marshal. This completed form is to be sent to the Fire Marshal's Office no **later than Friday, March 24, 2017**. As a result, the State Fire Marshal is responsible for filing with the State Department of Revenue a statewide listing of all volunteer HAZMAT personnel who are qualified to receive the tax deduction.

The State Fire Marshal's Office, in conjunction with the S.C. State Firefighters' Association, formulated the point system featured on the individual certification form. The following is an explanation of key topics:

Training

Training courses listed in this section are those deemed deserving of specific points, but are not intended to be the only training qualifying for point accumulation. Additional training, other than that listed, qualifies under the "bonus point" section.

Training courses listed carry forward to following years. In other words, an individual does not have to receive the training again the next year to receive the points. Therefore, once a HAZMAT member receives EMT, paramedic or first responder training, he automatically receives those points each year.

The course listed "Self-contained Breathing Apparatus" is any course deemed appropriate by the county emergency services director that specifically addresses maintenance and use of the breathing apparatus.

IMPORTANT: *In all instances dealing with training, it is the responsibility of the county emergency services director (who is certifying to the Department of Revenue) to make sure the individual has, in fact, received the training. Therefore, that individual is qualified to receive the points within that category.*

Station Training/Meetings

These points are accumulated by the individual's attendance at team meetings and training sessions that he/she is eligible to attend. For example: In a combination department, paid personnel might be required to train every day on duty. However, a volunteer team member may be required to train only once a month. The percentage of attendance would be determined by the monthly training session in which the volunteer is required to attend. The same holds true for station meetings.

Call Volume - Volunteer Response

The participation percentage for calls is computed from those calls in which the volunteer is expected and required to attend. For example: In a combination department, paid personnel may handle routine

calls and a volunteer member might only be called for a major incident. The participation percentage for the volunteer would not be based on ALL calls answered by the team, but only those calls where the volunteers were alerted. *Second example:* For teams with volunteers assigned specific days to be on call, the individual volunteer's participation percentage would be based only on those calls falling on the days he/she was actually on standby.

Service to HAZMAT Teams

This category was established for volunteers who are unable to actively participate in HAZMAT team operations, but continue to provide significant service to the team and community by performing other HAZMAT duties. The county emergency services director has sole authority in granting these points and services, which include (but are not be limited to) dispatch, maintenance, computer entry, crowd control at scene, etc.

Bonus Points

These points are awarded for any training, other than that identified under the Training Section, that the county emergency services director deems appropriate and beneficial to the operation of the team and citizens.

County Emergency Services Director Certification

The county emergency services director is the sole authority for the certification of the Volunteer HAZMAT Personnel as it relates to the volunteer being qualified to receive the state tax deduction under the Volunteer Incentive Program law.

This law rewards volunteer HAZMAT personnel for services rendered to their community. The point system was created so that those individuals putting forth a good faith effort should qualify. It is, however, the responsibility of the county emergency services director to verify that those individuals meeting the standard receive the benefit.

To allow volunteers to receive this significant benefit, the OSFM encourages all county emergency services director to keep appropriate records.



INDIVIDUAL CERTIFICATION FORM

Tax Year - 2017 VOLUNTEER INCENTIVE PROGRAM POINT SYSTEM

IMPORTANT: In case of a Department of Revenue tax audit, as proof of certification, this form **must** be retained by the volunteer.

Volunteer: _____ SS#: _____

HAZMAT Team: _____ Date: _____

Training – 30 POINTS MAXIMUM

Course	5 Points each	Course	10 Points each
AED Training		Certified Interior Firefighter Training	
Auto Extrication Training		EMT - Basic Training	
Certified Instructor Training		EMT - Intermediate Training	
Certified Inspector Training		HAZMAT Operations	
Certified Public Fire Education Training		HAZMAT Specialist	
Chart Reading Training		HAZMAT Technician	
Commercial or Class E Drivers' License		Paramedic Training	
Emergency Vehicle Driver Training		SCBA Training	
First Responder Training			
Incident Command System Training			
Navigation Training			
Officer Training			
Pump Operations Training			
Rural Water Supply Training			
Water Rescue Training			
TOTAL:		TOTAL:	
		GRAND TOTAL OF TRAINING POINTS:	

Station Training/Meetings Attendance Percentage	Points (25 maximum)
75 percent	25
50 percent	20
40 percent	15
30 percent	10
20 percent	5
TOTAL:	

Call Volume - Volunteer Response Attendance	Points (40 maximum)
50 percent	40
40 percent	30
30 percent	20
20 percent	10
TOTAL:	

Service to Department – 60 POINTS MAXIMUM

Any volunteer, who provides 20 hours of service monthly to the department and is approved by the county emergency services director, shall receive five (5) points for each 20 hours of service with a maximum of 60 points. This category is specifically for non-firefighting activities, such as support services, public education, maintenance, administrative, and emergency scene support.

TOTAL: _____

Bonus Points – 20 POINTS MAXIMUM

Any training program approved by the county emergency services director, with two points being awarded for a minimum of 16 hours of training up to a maximum of 20 points.

TOTAL: _____

GRAND TOTAL: _____

County Emergency Services Director Signature

Date

