



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

TO: SC Fire Service - Volunteer Firefighters, Rescue Squad, and HazMat Team Members
FROM: Susan Duncan, State Fire
DATE: December 30, 2020
SUBJECT: Volunteer Incentive Program (VIP) Qualification Reporting

To allow qualified volunteer personnel a \$3,000* Volunteer Incentive Program (VIP) state tax deduction (minimum of 70 earned points), certification reports must be submitted by a chief/director [via the Fire Portal](#) no later than **January 31**. For point system distribution, please review the instructions found on the following pages.

Not only is it easier and more convenient, there are many other advantages to submitting VIP reports using the Fire Portal. These include:

- A completed Individual Certification form is *always* available to the volunteer.
- Training points (30 maximum) are *automatically* transferred from the previous year.
- Your "Team Report" is *automatically* compiled.

Each chief/ director is responsible for:

- Collecting data on each volunteer member
- Certifying members have met the qualifications (minimum 70 points)
- Submitting the information via the Fire Portal (preferred).
Paper forms, if utilized, must be mailed or faxed (address/ fax number listed above).

When received, State Fire staff will report names, Social Security numbers, and the number of earned points to the South Carolina Department of Revenue (DOR). **To allow for the safekeeping of received information, State Fire is working in conjunction with 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. Reserve police officers, DNR deputy enforcement officer, and the State Guard members qualify only if the appropriate authority provides them with an I-332 certification form certifying their eligibility for this deduction. 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 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*



Individual Certification & Team Report Deadline Jan. 31

Online Process: The **Individual Certification** form is to be completed via the [Fire Portal](#) (preferred) by the chief/ director when certifying personnel in the Volunteer Incentive Program. There are several advantages to submitting these online via the Fire Portal. They include:

- The completed Individual Certification form is *always* available to the volunteer.
- Training points (30 points maximum) are *automatically* transferred from the previous year.
- Your “**Team Report**” is *automatically* compiled.

Paper Version: If using the paper version, the chief/director must:

- Provide the form to the individual volunteer for his/her records when claiming the \$3,000 tax deduction on his/her state income tax.
- File a Team Report. It must be completed by a chief/director and sent **no later than Jan. 31**.

In turn, State Fire will file with the SC Department of Revenue a statewide listing of volunteer personnel who are qualified to receive the tax deduction.

Explanation of Key Topics

State Fire, in conjunction with the S.C. State Firefighters’ Association, formulated the point system featured on the individual certification form.

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 volunteer 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 chief/ director that specifically addresses the maintenance and use of the breathing apparatus.

IMPORTANT: *In instances dealing with training, it is the responsibility of the chief/director (who is certifying to the Department of Revenue) to make sure the individual has, in fact, received 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 meetings and training sessions he/she is eligible to attend. Example: In a combination department, paid personnel might be required to train every day on duty. However, a volunteer 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 rescue person is expected and required to attend. Examples:

- 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 squad, but only those calls where the volunteers were alerted.
- For squads 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 Department/Rescue Squad/Hazmat Team

This category was established for volunteers who are unable to actively participate rescue/team operations, but continue to provide significant service to the squad/team and community by performing other rescue/HazMat duties. The chief/ 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, the chief/director deems appropriate and beneficial to the operation of the department/squad and the citizens it serves.

Chief/ Director Certification

The chief/director is the sole authority for the certification of the volunteer 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 personnel for services rendered to their community. The point system was created so those individuals putting forth a good faith effort should qualify. It is, however, the responsibility of the chief/ director to verify those individuals meeting the standard receive the benefit.

To allow volunteers to receive this benefit, State Fire encourages chiefs/directors to maintain appropriate records.



INDIVIDUAL VIP CERTIFICATION FORM

Tax Year: _____

VOLUNTEER REMINDERS:

*Keep this signed form as proof of certification in case of a SC Department of Revenue tax audit.
If submitted via the Fire Portal, this information is available to the volunteer on the Portal at any time.*

Volunteer: _____

SS#: _____

Fire Department/Rescue Squad/ or HazMat Team: _____

VOLUNTEER INCENTIVE PROGRAM POINT SYSTEM

To qualify for the state tax deduction, a total of 70 points is required.

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:	

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

Call Volume - Volunteer Response Attendance	Points (40 maximum)
50%	40
40%	30
30%	20
20%	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 chief/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 fire ground support.

TOTAL: _____

Bonus Points – 20 POINTS MAXIMUM

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

TOTAL: _____

GRAND TOTAL: _____

Chief/Director Signature

Date