

# Washington County Vol. Fire & Rescue Assn.

## **PROCEDURAL GUIDELINES**

[1] All requests to the Washington County LOSAP Committee for LOSAP or Tax Subtraction Modification data or certificates; must come from the Company's LOSAP Coordinator or Alternate. **NO** individual requests will be accepted! In cases where TAX SUBTRACTION MODIFICATION certificates are being requested, the LOSAP Coordinator or Alternate shall pick-up and sign for them. They will not be given to anyone else!

[2] After March 1<sup>st</sup>, of each year, all requests by Company LOSAP Coordinators or Alternates; for TAX SUBTRACTION MODIFICATION certificates, changes to data or individuals eligibility problems, the Company requesting late, will be billed for all expenses incurred by the Association.

[3] As of January 1, 1998, only the Point System Software issued by the Washington County Vol. Fire & Rescue Assn. – LOSAP Committee; shall be used to collect and report Point System data. Data from any other source will not be accepted.

[4] All Point System materials, records and data, shall be the property of the Washington County Vol. Fire & Rescue Assn., and must be surrendered upon demand! Failure to do so will result in legal action.

[5] All LOSAP records shall be maintained by the reporting Company until the volunteer begins to receive an awards benefit. If a volunteer participates in both LOSAP and TAX SUBTRACTION MODIFICATION this would be a change from the (5) five years listed in this manual under Section 14-302 Part 2.

### [6] **GRIEVANCE PROCEDURE:**

[a] **COMPANY LEVEL:** handled by the by-laws and rules of the Company. Resolve all conflicts and disputes within 30 days, and disseminate the outcome to the volunteer and the Washington County Vol. Fire & Rescue Assn. – LOSAP Committee.

[b] **ASSOCIATION LEVEL:** must be in writing on WCVFRA Form 109, from the grieved person; stating all facts and proposed remedy. Only cases of administrative errors, omissions, Company negligence or malice will be reason for grievance. The burden of proof shall be on the volunteer.

**[7] A volunteer submitting a TIME TRACKING REPORT [Form 103], where a signature is required for approval for STAND-BY or COLLATERAL DUTY, the volunteer can not approve his/her own form.**

**WASHINGTON COUNTY**  
**POINT SYSTEM**

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## POINT SYSTEM

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# WASHINGTON COUNTY POINTS SYSTEM

## WASHINGTON COUNTY VOL. FIRE & RESCUE ASSOCIATION LOSAP COMMITTEE

### 14-200 POINT SYSTEM

For clarification purposes, the Washington County Points System has been removed from the context of the LOSAP MANUAL, and is set unto its self in this document. The Point System is used for both LOSAP [Length of Service Awards Program] and the Maryland State Income Tax Subtraction Modification Program, and will be referred to from this document.

### 14-201 FALSIFICATION OF INFORMATION

Any person who knowingly makes or causes any false statement or report to be made in any application or in any document required under this law (SB-144) is subject to a fine of \$1000.

### 14-202 INDIVIDUAL VOLUNTEER'S RESPONSIBILITY

It shall be the responsibility of the individual volunteer, under the Washington County Point System to:

[1] Make application to be included in the Point System on the approved form.  
{Maryland Law requires that a volunteer be a bona fide member of the Company.}

[2] Verify that they are included in the Point System, and that all personal information is correct and current.

[3] Correctly complete all forms used to tabulate points.

[4] Submit all forms to the Company Coordinator.

[5] Verify that points are accumulated and accounted for on a quarterly basis.

[6] Attach and submit a copy of the official points system report with your  
Maryland Income Tax Form 502.

[7] Make themselves aware of their eligibility and benefits under the point system.

## **14-203 COMPANY RESPONSIBILITIES**

It shall be the responsibility of the Company under the Washington County Point System to:

[1] Maintain complete and accurate membership records on all Company personal, containing full name, address, entry date, social security number, date of birth and total years of service.

[2] Maintain accurate hourly time information on all personal participating in the point system.

[3] Appoint a Coordinator and Alternate; who must be sworn-in by the Circuit Court of Maryland. The names and phone numbers for these persons must be supplied to Washington County Vol. Fire & Rescue Assn. - LOSAP Committee each year, or when ever a vacancy is filled.

[4] Provide each qualified volunteer with approved certification to obtain benefits.

[5] Post a quarterly report in a prominent place.

[6] Submit the records of the participants, as required by the Washington County Vol. Fire & Rescue Assn.

[7] Resolve all conflicts and disputes within 30 days, and disseminate the outcome to the volunteer and the Washington County Vol. Fire & Rescue Assn. in writing on the appropriate appeals forms.

[8] Verify all documents turned in to the point system program. {This shall be done by the LOSAP Coordinator or a Company Officer.}

### **Note:**

The Company is ultimately responsible to the volunteer, county association, county government, and state government.

## **14-204 SERVICE CREDIT POINTS**

[A] In order to qualify for benefits, points shall be credited to each volunteer in accordance with the following:

[1] **FORMAL TRAINING:** 1/2 point for each hour, a maximum of 25 Points; for the following:

- [a] Maryland Fire & Rescue Institute Courses
- [b] Maryland Institute for Emergency Medical Services Systems Classes
- [c] Maryland Emergency Management Agency Classes
- [d] Municipal Training Academies
- [e] Washington County Volunteer Fire & Rescue Assn. Classes
- [f] National Fire Academy Classes
- [g] Emergency Management Institute Classes
- \*\*\* [h] Approved College and University Classes
- [i] American Red Cross Classes
- [j] American Heart Association Classes
- \*\*\* [k] Approved Maryland State Police Classes
- [l] National Flight Paramedic Association Classes
- \*\*\* [m] Other approved Fire, EMS and Rescue related Courses or Seminars.

[2] **DRILLS:** 1 Point for each two hours, a maximum of 20 points for the following:

- [a] In-Service type training classes.

[3] **STANDBY:** 1 Point for each four hours, a maximum of 20 Points for the following:

[a] Standby at the Station/Rostered Duty Crew, available to respond to an alarm.

**(CREDIT FOR STANDBY CAN ONLY BE GIVEN IF**

**NO CREDIT IS RECEIVED FOR AN ALARM.)**

[b] Approved Sleep In Standby

[c] Public Service Standby

[4] **ELECTED/APPOINTED POSITIONS:** 25 Points for full calendar year of service, maximum of 25 Points for the following:

[a] Administrative Officer

[b] Operations Officer

[c] Committee or Board Chairman

[d] Committee or Board Member

*[e] FIRE POLICE will be considered as an appointed office, and shall receive 25 points for a full year of service.*

[5] **MEETINGS:** 1 Point for each meeting attended, maximum of 25 Points for the following:

[a] Company Meetings

[b] County Association Meetings

[c] State Association Meetings

[d] Committee or Board Meetings of Company, County or State Assoc.



[6] **ALARMS:** 1 Point for each alarm, maximum of 40 Points for the following:

- [a] Alarm Response
- [b] Station Response during Alarm

[7] **APPROVED COLLATERAL DUTIES:** 1 Point for each 3 hours, maximum of 25 Points for the following:

- [a] Any approved Fund Raising project.
- [b] Approved Fire Prevention activities.
- [c] Administrative Duties
- [d] Computer Data Entry
- [e] Computer Programming
- [f] Computer Maintenance
- [g] Apparatus/Equipment Maintenance
- [h] Approved Work Details

**[B] POINTS FOR MEETINGS AND APPROVED COLLATERAL DUTIES WILL NOT BE GIVEN TO ELECTED AND APPOINTED OFFICIALS IF DIRECTLY RELATED TO THEIR ELECTED POSITION, IF YOU CLAIM 25 POINTS.**

**[C] \*\*\* APPROVAL REQUIRED BY WASHINGTON COUNTY VOLUNTEER FIRE & RESCUE ASSOCIATION - LOSAP COMMITTEE.**

**14-205 RESOLUTION BY THE WASHINGTON COUNTY COMMISSIONERS**

[A] On December 1, 1995 by resolution of the Washington County Board of Commissioners, the *Haz-Mat Unit*, *Rehab Unit*, and *Air Unit* have been approved as emergency services units of Washington County. This allows members of those departments to participate in the POINT SYSTEM.

**MARYLAND STATE**  
**INCOME TAX MODIFICATION**  
**PROGRAM**

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# **INCOME TAX SUBTRACTION MODIFICATION**

## **14-300 STATE INCOME TAX SUBTRACTION MODIFICATION**

[A] On May 25, 1995, Gov. Parris Glendening signed into law Senate Bill 144, which will allow VOLUNTEER FIRE, RESCUE & EMS personnel to qualify for an Income Tax incentive on their annual STATE INCOME TAX.

[B] **WHAT IS THE TAX INCENTIVE:** It allows an eligible individual to deduct (subtract) \$3,000.00 straight from their income on Form 502 of the Maryland State Income Tax form.

[C] **WHO IS ELIGIBLE:** Any individual who is a active member of one or more bona fide fire, rescue, and emergency medical services organization in the State of Maryland; and completed 4 years of active service within the past 10 years by December 31 of the taxable year. **Members of auxiliaries, who are members of bona fide fire, rescue or emergency medical services organizations in the State of Maryland;** and who are enrolled in the point system program, and meet all eligibility criteria may also benefit by participation in this program. This is an individual benefit, and more than one individual in a household can qualify.

[D] **WHEN DOES THIS BEGIN:** It begins January 1, 1996, and can be claimed on your 1996 State Income Tax.

## **14-301 INDIVIDUAL RESPONSIBILITIES**

### **[A] WHAT DO I HAVE TO DO:**

- 1) You must meet all of the above eligibility criteria.
- 2) You must earn a minimum of 50 points by December 31 for that taxable year. The 50 points can be earned by an individual who is active in more than one company; providing he meets the eligibility criteria for each company.
- 3) You must earn the 50 points in at least two (2) different categories. (Categories will be listed on an attached addendum.
- 4) You will receive an official point system report after it has be signed by your company LOSAP Coordinator, a member of the Washington County Vol. Fire & Rescue Assn., LOSAP Committee, and the Washington County Fire & Rescue Coordinator on or before January 31 for the previous taxable year.
- 5) You will use only FORM 502 of the State of Maryland Income Tax; whereby you will show the \$3,500.00 income subtraction on Line 30. The appropriate code to be placed on Line 30 will be shown in the Maryland Income Tax Division instruction booklet.
- 6) You must attach and submit a copy of the official point system report with your 502 form.
- 7) You must maintain your income tax records for a period of no less than 5 years.
- 8) Any person who knowingly makes or causes any false statement or report to be made in any application or in any document required under this law (Senate Bill 144) is subject to a fine of \$1000.

**14-302 COMPANY RESPONSIBILITIES:**

- 1) Maintain complete and accurate membership records on all company personnel, containing full name, entry date, social security number, and date of birth.
- 2) Maintain on computer; accurate hourly time information on all personnel participating in the Income Tax Subtraction Modification Program. All records must be maintained for no less than 5 years.
- 3) Convert hourly time information into established POINTS as listed in the Washington County Point System.
- 4) Enter the members personal data and POINTS into the computer software provided by the Washington County Vol. Fire & Rescue Assn. - LOSAP Committee.
- 5) Supply the Washington County Vol. Fire & Rescue Assn.- LOSAP Committee, all forms, data disks, and other information, as may be requested in a timely manner.