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## FISCAL TOPICS

Fiscal Services Division

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## Tax Credit: Volunteer Fire Fighter and Emergency Medical Services Personnel and Reserve Peace Officer Tax Credit

The Volunteer Fire Fighter and Emergency Medical Services Personnel and Reserve Peace Officer Tax Credit is available to qualified individual taxpayers and can be claimed for a maximum of \$250 if the volunteer served for the entire tax year. If the volunteer did not serve for the entire year, the credit is prorated based on the number of months the volunteer served. The credit can only be claimed for one volunteer position. To qualify, the following conditions must be met:

- A volunteer fire fighter must be an active member of an organized volunteer fire department in Iowa and must have met the minimum training standards established by the Fire Service Training Bureau.
- Volunteer emergency medical services personnel must be individuals who are trained to provide emergency medical care and who are certified as first responders and who have been issued a certificate by the Iowa Department of Health and Human Services.
- A reserve peace officer must meet the minimum training standards established by the Iowa Law Enforcement Academy pursuant to Iowa Code chapter [80D](#).

Paid fire fighter or emergency medical services personnel who volunteer for other departments are eligible for the credit.

### Tax Credit Background

- Enabling Legislation: 2012 Iowa Acts, chapter [1103](#) (Income Tax Credit for Volunteer Fire Fighters and Emergency Medical Services Personnel Act)
- Iowa Code Citation: Section [422.12](#) — Individual Income Tax
- Administrative State Agency: Iowa Department of Revenue (IDR)
- Sunset Date: None
- Transferable: No
- Refundable: No
- Carryforward: No
- Tax Review Committee Review Year: None

### Legislative History

This tax credit went into effect January 1, 2013, and was originally only for volunteer fire fighters and volunteer emergency medical services personnel and was for \$50. Effective January 1, 2014, reserve peace officers are also eligible for the tax credit and the tax credit amount was increased to \$100. Effective January 1, 2021, the tax credit amount was increased to \$250.

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### More Information

Department of Revenue Contingent Liabilities Report: [revenue.iowa.gov/media/4301/download?inline](https://revenue.iowa.gov/media/4301/download?inline)

Department of Revenue Tax Credit Fact Sheet: [revenue.iowa.gov/media/141/download?inline](https://revenue.iowa.gov/media/141/download?inline)

Department of Revenue Tax Credit Users' Manual: [revenue.iowa.gov/media/3380/download?inline](https://revenue.iowa.gov/media/3380/download?inline)

Legislative Services Agency Individual Income Tax Guide:

[legis.iowa.gov/docs/publications/LG/711304.pdf](https://legis.iowa.gov/docs/publications/LG/711304.pdf)

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**Tax Credit Review, Usage, and Future Liability**

The following is based on an IDR Tax Credit Brief released May 2022 based on tax year 2020:

- 13,268 households claimed the credit.
- The average credit claim was \$97.
- The median household income of claimants was \$82,600.

The IDR reports on the annual credit usage for the Volunteer Fire Fighter and Emergency Medical Services Personnel and Reserve Peace Officer Tax Credit in its periodic [Contingent Liabilities Report](#). Based on Table 8 of the report, the following figures provide credit redemption history and projections for the credit on a fiscal year basis. The blue bars of **Figure 2** indicate the actual credit redemptions, while the red bars are the IDR projections of future redemptions.

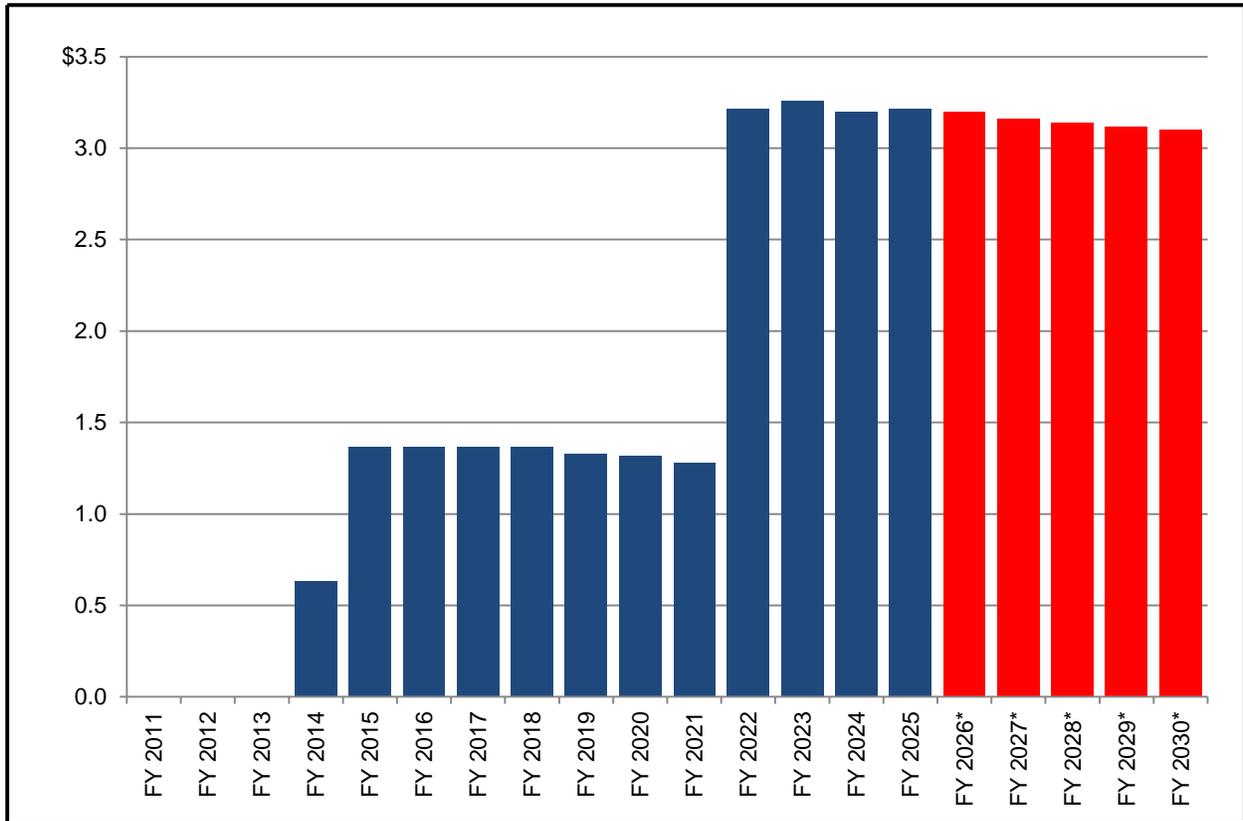
**Figure 1 — Volunteer Fire Fighter and Emergency Medical Services Personnel and Reserve Peace Officer Tax Credit History**

\*Projected

<u>Fiscal Year</u>	<u>Tax Credit Redemptions</u>	<u>Fiscal Year</u>	<u>Tax Credit Redemptions</u>
FY 2011	\$ 0	FY 2021	\$ 1,282,197
FY 2012	0	FY 2022	3,216,486
FY 2013	0	FY 2023	3,260,561
FY 2014	634,705	FY 2024	3,200,045
FY 2015	1,366,107	FY 2025	3,215,860
FY 2016	1,366,431	FY 2026*	3,199,526
FY 2017	1,366,212	FY 2027*	3,160,660
FY 2018	1,366,113	FY 2028*	3,137,628
FY 2019	1,326,766	FY 2029*	3,119,794
FY 2020	1,321,196	FY 2030*	3,102,914

**Figure 2 — Volunteer Fire Fighter and Emergency Medical Services Personnel and Reserve Peace Officer Tax Credit Redemptions**

\*Projected (in Millions)



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