



## Providing Nominal Compensation for Volunteer Firefighters

FASNY has been approached by Department of Homeland Security and Emergency Services Commissioner Jackie Bray on two issues that would impact the volunteer fire service. These two issues are (1) the ability to form county-wide fire departments and (2) to allow authorities having jurisdiction (AHJ's) to pay volunteer firefighters for their service. During a meeting with Commissioner Bray in November 2025, she asked FASNY to come up with recommendations for providing "nominal compensation" to volunteer firefighters.

Further, at a December 2025 meeting of the four state associations, FASNY suggested that a task force be established to discuss and flesh out these concepts. The task force was formed, has met several times and continues to work on these concepts.

This concept has been discussed with Commissioner Bray and by the task force.

On December 17, 2025, FASNY sent a letter to Department of Homeland Security and Emergency Services Commissioner Jackie Bray. The letter contained fourteen (14) specific proposals that would provide nominal compensation for service, incentivize volunteer fire and EMS recruitment efforts, and promote public safety. The compensation provided for in these proposals would be available to every volunteer firefighter and have uniform value across the State.

FASNY has serious concerns that providing direct cash payments for service would create inequity and animosity between departments that can afford to do it and those that cannot. It could actually drive potential new firefighters away from smaller departments with less resources and who generally are the ones with manpower challenges. Further, direct cash payments would be devalued because they would be taxed as income just like the State's training stipend program.

FASNY's fourteen (14) proposals protect the full value of the compensation because they provide for the utilization of State tax credits, reimbursement of reasonable expenses incurred, reduction or elimination of local property taxes, forgiveness of student loans, exemption from certain State fees or taxes and other similar items.

The proposals suggested by FASNY are straightforward and can be easily implemented. To date, FASNY is the only fire service association to offer concrete proposals to provide nominal compensation to volunteer firefighters. We look forward to hearing back from Commissioner Bray and the other fire service associations.



**FASNY's 14 Suggested Proposals:**

1. Enhanced Volunteer firefighter/EMS Tax Credit - Amend Tax Law § 606 to:
  - a. increase the base tax credit to \$800;
  - b. allow for an additional graduated credit of up to \$7500 annually (or amount to be determined) for service on a duty-crew shift of at least 4 hours in duration at a rate of \$50 per 4-hour shift, subject to certification by the authority having jurisdiction.
  - c. incentivize response and training; the more you volunteer, the larger the credit, with a focus on response and training as the incentive driver.
2. Add a new provision in the General Municipal Law (new § 200-d) authorizing an Authority Having Jurisdiction or fire company to provide reimbursement for reasonable expenses incurred, whether through gift cards, gas cards, or in an amount not to exceed the Federal IRS Form 1099 threshold and exempt such payment from State income tax.
3. Childcare and family inclusion tax credit added to Tax Law § 606 for volunteer firefighters and EMS personnel, providing up a tax credit of \$5000 to assist in childcare/daycare related expenses of volunteers, subject to certification by the authority having jurisdiction of the volunteer's active status for the tax year in which the credit is claimed.
4. Volunteer First Responder Housing Affordability - exemption for volunteer first responders from Tax Law § 253, which calls for a State Mortgage Recording Tax. Full exemption for Volunteer Fire/EMS personnel on mortgage recording taxes for the purchase of a primary residence located within the State.
5. Volunteer First Responder Housing Affordability - Create option for a county/local exemption for county-imposed recording fees related to volunteer fire/EMS on purchases of real property located within the State.



6. Create an employer tax incentive for businesses to hire volunteer fire/EMS personnel contingent upon that employer allowing volunteer fire/EMS personnel to respond during business hours, and provide workplace protection for volunteer first responders akin to S4300, below.
  - a. See S4300 for exemplar language on workplace protection (S4300 would forbid employers from discriminating against or terminating an employee because he or she has responded to an emergency as a volunteer firefighter or ambulance worker).
7. Remove the “either/or” prohibition in Tax Law § 606 to allow a volunteer firefighter or volunteer EMS worker to obtain the real property tax exemption and the income tax credit, which incentivizes recruitment and recognizes both state and local options to incentivize volunteerism.
8. Grant volunteer fire and EMS workers equal workplace injury protection by bringing the benefits set forth the Volunteer Firefighters' Benefit Law and the Volunteer Ambulance Workers' Benefit Law equal to those set forth in New York's Workers' Compensation Law.
9. Amend General Municipal Law § 200-aa to add “or Authority Having Jurisdiction” to the statute to allow the AHJ or a fire company to pay the local training stipend. Currently, a “fire company” as defined by that statute is the only entity authorized to pay a local training stipend. Corresponding changes would also be required at 9 NYCRR § 215.
10. Amend Real Property Tax Law § 466-a to allow municipalities to opt in to grant an exemption from property taxes for volunteers up to 100% of such property taxes.
11. Create a new General Municipal Law § 217 (x) to award Length of Service Award Program (LOSAP) points (up to 25) points at 1 point per duty shift of 4 hours to incentivize on-call duty shifts by volunteers.



12. In all local compensation-based proposals, create a state-funded reimbursement mechanism to assist fire departments in offering this incentive if the fire department budget is below the \$400,000 audit threshold set forth in General Municipal Law § 209-z.
13. Public service loan forgiveness and state tuition assistance for volunteer fire and EMS workers, with eligibility for such benefit certified by the authority having jurisdiction.
14. Add a new section to the General Municipal Law and Civil Service Law prohibiting any county, city, town, village, fire district, labor union and/or bargaining unit from imposing any restriction by contract disallowing firefighters from serving as a volunteer firefighter or EMS worker in their home community or purporting to subject firefighters to discipline on the basis of that firefighter's service as a volunteer firefighter or EMS worker in their home community.

**FASNY POSITION LETTER**