ANNE ARUNDEl COUNTY

VOLUNTEER FIREFIGHTERS ASSOCIATION

LOSAP Information Manual

Version 4.1

12 May 2017
ANNE ARUNDEL COUNTY
VOLUNTEER FIREFIGHTERS ASSOCIATION

LOSAP Information Manual

Forward

This manual has been developed by the Anne Arundel County Volunteer Firefighters Association to serve as a guide for Company LOSAP Coordinators in the administration and recordkeeping of LOSAP records.

While this manual serves as a starting point for information concerning the LOSAP requirements, it is not possible to fully explain or interpret all potential issues or questions that you may encounter. For additional assistance, the Company LOSAP Coordinator is encouraged to seek guidance from the Board of Trustees of the Anne Arundel County Volunteer Firefighters Association.
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1. Background

a. What is LOSAP?

The Length of Service Award Program (LOSAP) is a benefit program for qualified active volunteer members of the County volunteer fire companies and the Annapolis volunteer fire companies.

Attracting and retaining quality volunteer emergency service personnel is one of the most critical problems facing the EMS/Fire/Rescue service. Maintaining an active volunteer force depends on our ability to recruit, train, and retain these personnel. LOSAP is one of the tools available for volunteer companies to aid in the recruitment and retention of volunteer personnel. LOSAP recognizes active service and provides a reward program for completing 25 years of active service.

b. Who is eligible for LOSAP?

Any member of an Anne Arundel County or Annapolis City volunteer fire company is entitled to earn service credit for participation as an active member of their company. It is the member’s responsibility to ensure that all recordkeeping procedures prescribed by his/her Company are followed in order to accurately record activity in each of the LOSAP point categories.

Typically members of a Company’s Ladies Auxiliary are not eligible for earning service credit under LOSAP. However, where Ladies Auxiliaries are integrated as members of the Fire Company, they may earn service credit as a member of the Fire Company. The point system criteria should be applied for participating activities in support of the Fire Company only. For example, elected positions, meetings, and activities which are conducted solely as an activity of the Ladies Auxiliary are not eligible for point credit under LOSAP.
c. **What are the benefits of LOSAP?**

A person who has served as an active member of a County or Annapolis City volunteer fire company is entitled to receive benefits under LOSAP if the person has satisfied the following requirements:

1. Persons who are at least 50 years old and who have completed at least 25 years of active volunteer service with a County volunteer fire company or an Annapolis City volunteer fire company; or

2. Volunteer firefighters who have been determined by the Maryland Workmen’s Compensation Commission to have been permanently and totally disabled in the performance of duties as a volunteer firefighter.

Volunteer personnel who have qualified for benefits under the above provisions shall receive a monthly benefit payment according to the following payment schedule:

1. For members receiving benefits as of January 1, 2017, eligibility for an increase in benefits shall be determined based on earning active service credit in 7 of the previous 10 years (January 1, 2007 to December 31, 2016). If the member has not met this service requirement, the benefit will remain at $250 per month for life.

2. For members receiving benefits as of January 1, 2017 and have met the requirement for continued active service in 7 of the previous 10 years, benefits will be increased to the following:
   - **a.** 25 to 34 years of active service - $300 per month for life
   - **b.** 35 to 44 years of active service - $350 per month for life
   - **c.** 45 or more years of active service - $400 per month for life

3. Current beneficiaries who continue to earn active service credit shall be eligible for benefit increases as they obtain the next service milestone on the benefit scale.

4. Any new beneficiaries that become eligible for benefits shall receive a benefit payment in accordance with the above scale and shall be eligible for benefit increases as they obtain the next service milestone on the benefit scale.
The surviving spouse of a volunteer firefighter who, at the time of death, was receiving benefits under LOSAP is entitled to receive a surviving spouse benefit. The benefits shall be paid to the surviving spouse monthly until the death or remarriage of that spouse. As of January 1, 2017, all current spouse beneficiaries shall continue to receive the benefit as a rate of $150 per month. After January 1, 2017, any new spouse beneficiaries shall receive a benefit equal to 50% of the member benefit at the time of the member’s death.

Additionally, the Maryland State Legislature provides for tax incentives for active volunteer fire and rescue personnel (see Section 2.b below).
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2. Laws Effecting LOSAP

a. Anne Arundel County Code

Anne Arundel County has adopted a Length of Service Award Program (LOSAP) to provide an award program for volunteer fire, rescue, and emergency medical services personnel who have completed 25 years of active service and reached the age of 50. The objective of LOSAP is to be used as an incentive for volunteer recruitment and retention. Funding for LOSAP is included as part of the annual Anne Arundel County Fire Department budget for volunteer support.

LOSAP service credit is earned for activity completed in a volunteer capacity and includes the following:
- Training and Drills
- Emergency responses
- Meetings
- Standby duty, Sleep-ins, and Collateral Duty
- Elected or Appointed position, or Committee appointment

Individuals must attain a minimum of 50 points during the taxable year to qualify for active service credit. The LOSAP point system is described in further detail in Section 3 of this Information Manual.

The statutory authority for Anne Arundel County’s LOSAP program is contained in the Anne Arundel County Code, Article 12. The most recent modifications to the code is attached as Appendix A of this Information Manual.
**b. Maryland State Income Tax Benefit**

The Maryland tax code provides an income tax incentive to volunteer fire, rescue, and emergency medical services personnel in Maryland.

To qualify for the income tax incentive, an individual must be a member of a bona fide fire, rescue, or emergency medical services organization in the State of Maryland. The member must have completed 36 months of active service within the past ten years by December 31 of the taxable year, including the tax year for which the benefit is claimed. Active service time is determined using the LOSAP point system. Active service must be completed in a volunteer capacity without any compensation for services (for the exception of nominal expenses and meals.) Individuals qualifying for active service under this provision must attain a minimum of 50 points during the taxable year by using the LOSAP point system established by Anne Arundel County.

An individual who has been active for at least 25 years under LOSAP is considered vested in LOSAP and active even though they may not earn the minimum number of points in the taxable year. Although they do not need to maintain active service in each year to remain eligible, they must continue to maintain a minimum of three years (36 months) of active service in the past ten years to continue to qualify for the Maryland income tax subtraction.

Individuals who have completed 36 months of active service and have earned a minimum of 50 points in the taxable year, or who has vested interest in LOSAP, may subtract $4,250 from their Maryland income tax return. ($4,250 is the subtraction allowance for calendar year 2016. The allowance will increase by $250 per year until it reaches a $5,000 benefit.)

In order to determine eligibility for the tax incentive, the individual is responsible for reporting activities as prescribed by the LOSAP point system. The Board of Trustees of the Anne Arundel County Volunteer Firefighters Association will determine eligibility for the tax incentive in January of each year as a part of the LOSAP certification process. MSFA Form P2.2 will be issued to each member qualifying for the tax incentive. This form must be submitted as a part of the member’s tax return in order to qualify for the tax incentive.

**COPY OF MARYLAND CODE IS INCLUDED IN APPENDIX B**
3. The LOSAP Point System

a. Training Courses
Members may earn points for completion of formal training courses. Formal training is defined as that training which is related to the fire, rescue, emergency medical services, or administrative functions which the member performs. Training courses are typically considered for those programs where a certificate of completion is issued by the sponsoring organization. The maximum number of points that may be earned under this category is 25 points. Points are earned for formal training according to the following schedule:

<table>
<thead>
<tr>
<th>Course Hours</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>6-19</td>
<td>5</td>
</tr>
<tr>
<td>20-44</td>
<td>10</td>
</tr>
<tr>
<td>45 or more</td>
<td>15</td>
</tr>
</tbody>
</table>

SPECIAL NOTE: Members who complete annual refresher training required by the Anne Arundel County Fire Department (i.e. OSFA, Hazmat, Confined space, Bloodborne Pathogens, Respiratory Protection, Workplace Violence and Sexual Harassment) are required to complete 3 quizzes at the completion of the on-line training modules. Once all 3 quizzes are completed, the member is eligible to receive credit for a 6 hour course in this point category.

b. Drills
Members may earn one (1) point for attendance in each company drill of at least two hours in length. Drills include all short duration training programs such as conferences, seminars, and educations sessions related to emergency services activities or administrative duties. Quarterly skills training, annual EMS protocols, and annual CPR certification are considered drills for purposes of this point category. The maximum number of points that may be earned under this category is 10 points.
c. **Sleep-in/Standby/Collateral Duty**

Members may earn one (1) point for each period of standby duty lasting at least four (4) hours, one (1) point for each night of sleep-in duty, or one (1) point for each period of collateral duty lasting at least four (4) hours. To earn point credit, the length of duty time must be a minimum of four hours over a single time period. Multiple time periods cannot be combined for point credit, nor may more than one point be earned for a single on-duty time period or 24 hour period. The maximum number of points that may be earned under this category is 20 points.

**Frequently Asked Question:** If my duty period exceeds four hours (e.g. 8 hours), do I earn more than one point?

No. You may only earn one point of credit for each 24-hour period.

**Frequently Asked Question:** If I sleep-in at the station, do I also earn standby credit time?

No. You may earn point credit for each period of duty time, whether or not it includes a sleep-in. Only one point can be earned for any single standby/sleep-in period.

Collateral duty is defined as time spent conducting official business on behalf of the company and/or a county/state/national emergency services organization, such as the Anne Arundel County Volunteer Firefighters Association, the Maryland State Firemen’s Association, or the National Volunteer Fire Council, including fundraising activities, administrative duties in support of the Fire Chief and/or the organization’s leadership. Time spent for conducting public relations activities such as presentations and firehouse tours, participation in the company’s open house, or providing any type of fire, safety and EMS education to the public is also considered collateral duty. Fire station maintenance including cleaning and repairing apparatus, equipment, and facilities, planning and managing company projects, or conducting yard and landscaping activities may also be considered as collateral duties.

Collateral duty does not specifically require that a member perform the duty in the station. If it can be documented that the hours and duties were performed at another location, they may be logged as collateral duty hours.
**d. Elected or Appointed Position**

Members may earn up to 25 points for completion of a one-year term in an elected or appointed position in the volunteer fire company. Elected or appointed positions are given additional consideration for the member under the LOSAP point system due to the additional time commitment required in the performance of the duties associated with that position. In certifying a member for qualifying for credit under this category, the company shall consider the time commitment of the position. Positions which provide an honorary title or do not require the member to commit additional effort should not be certified for credit.

**Elected or Appointed Officer:** Members serving in an elected or appointed administrative or line officer position which serves the company or County, State, or National organizations representing the interests of the volunteer fire, EMS, and rescue services are entitled to 25 points for a full year of service. For less than a full year of service, the member may earn 2 points per month for service as an elected or appointed officer. This category includes the elected Board of Directors, Elected or Appointed Line Officers, and any assistant officers determined by the Board of Directors necessary for the conduct of business.

**Committee Chair:** Members appointed as the Chairperson of a committee serving the company or County, State, or National organizations representing the interests of the volunteer fire, EMS, and rescue services are entitled to 15 points for a full year of service. For less than a full year of service, the member may earn 1.25 points per month for service as a committee chairperson.

**Committee Member:** Members appointed as a member of a committee serving the company or County, State, or National organizations representing the interests of the volunteer fire, EMS, and rescue services are entitled to 10 points for a full year of service. For less than a full year of service, the member may earn 0.8 points per month for service as a committee member.

Members will receive credit for the highest position held under this category. **Multiple appointments (i.e. two committee appointment) cannot be combined to earn addition point credit.**

A sample list of commonly held elected or appointed positions is included as an Appendix to this manual. It should be noted that the list should not be considered as all inclusive as a company may make appointments as required to satisfy the needs of their particular company.
e. Meetings
Members may earn one (1) point for each attendance at an official meeting of the company or a meeting pertaining to the County, State, or National fire service. Meetings include company level meetings, committee meetings, as well as a members’ attendance as a company representative to County, State, and National Association meetings. In order to receive credit for attendance at meetings, a record of the meeting must noted in the official minutes of a company level meeting or documented in separate official minutes. Any minutes which are used to document meeting attendance must include a roster of the names of individuals who attended the meeting. The maximum number of points that may be earned under this category is 20 points.

f. Responses
Members may earn service points for each emergency fire, EMS, or rescue response; in-service or response ready transfers; and/or in-service standbys as dispatched by the Anne Arundel County Fire Department or the transfer jurisdiction. Members will only receive credit for responding on emergency and in-service calls (no credit for standby). Members will each 0.5 (one-half) point for each response and there is NO maximum service credit for this category.

g. Military Service Credit
A volunteer member who is required to serve extended obligatory military service in the Armed Forces of the United States shall be considered on military leave. Military service credit will be awarded for Temporary Duty (TDY) or Permanent Change of Station (PCS) to an area where the member cannot meet the requirements for active service as a volunteer member of the company. During the period of active military service the volunteer shall receive full service credit for each year or portion of each year served on active military duty. Service credit will be earned at a rate of four (4) points per month of deployed military service of 50 points for an entire year. A maximum of four (4) years of military service credit can be earned by a member.

h. Medical Disability
A volunteer member with at least 20 years of service who cannot complete the length of service award program due to a total and permanent disability not connected to the performance of duties as a volunteer firefighter shall be awarded 50 points per year until reaching 25 years of service. In order to qualify, the member must submit a doctor’s certification to the Board of Trustees attesting that the member cannot perform any duties as a member (including routine administrative services).
4. Individual Responsibilities

It is each individual member’s responsibility to ensure that accurate records are maintained to document earned service credit. This requires each member to:

- Maintain a station log of standby/collateral duty hours and sleep-ins
- Provide documentation of completed training to the company LOSAP Coordinator
- Complete sign-in documentation of all company and committee meetings
- Provide any other documentation required by the Company LOSAP Coordinator to document service credit
- Review on a quarterly and annual basis, service documentation records to verify that the recorded information is complete and accurate

5. Company Responsibilities

Each participating Company shall appoint a Company LOSAP Coordinator. It shall be the responsibility of the Company LOSAP Coordinator to maintain an accurate and complete recordkeeping system to record and report each member’s activity for each of the LOSAP point categories. The Anne Arundel County Volunteer Firefighters Association has not prescribed the method which each company shall use to maintain LOSAP records in order to permit flexibility to meet each company’s individual requirements and capabilities.

In this section of the LOSAP Information Manual, the requirements for recordkeeping are described. In the appendices to this manual, a set of recommended forms are provided for reference. Where a participating company has not implemented a recordkeeping system, these forms are recommended for use. If a participating company already has a recordkeeping system in place, then the present forms may be used provided they provide an accurate and complete capability to record required information.
a. Recordkeeping

It is the responsibility of each company to maintain complete and accurate records to document the activities of each member. Many of the records required for determining LOSAP point eligibility are already maintained at a Company level. Reference the following illustration which depicts what records provide inputs to meet the LOSAP recordkeeping requirements:

**LOSAP Category: Training**
When a member completes a training course, he/she should complete a training report as provided by Anne Arundel County Fire Department. Completion of the training report permits the member to receive proper credit for completion of the training. It also assists in the generation of statistical information on hours dedicated to training and advancement of personnel. Since training reports are now submitted electronically, the company should print and retain a copy for its files. The Company LOSAP Coordinator should maintain a station copy of the Training Report and record any member training on his/her LOSAP record.

**LOSAP Category: Drills**
Similarly, when a Company holds a drill or a member attends a drill outside the Company, a training report should be completed. This also permits the generation of statistical information and the station copy provides a source of record for the Company LOSAP Coordinator.

**LOSAP Category: Sleep-In/Standby/Collateral Duty**
Each Company must maintain a Station Log to permit each member to record sleep-in/standby/collateral duty time. Each Company will be permitted to adopt a format for the Station Log which may satisfy their individual company needs. Each member shall maintain his/her activity record on this log. At the end of the month, the Company LOSAP Coordinator will transfer the current month’s activity reports on an annual activity log.

**LOSAP Category: Elected/Appointed Position**
The LOSAP point system includes provisions for earning points for an elected or appointed position (reference Section 3.d.) In order to provide a record of all elected or appointed positions, they must be recorded as a part of the official Company minutes where the appointment or election was conducted.
LOSAP Category: Meetings
Each Company must maintain a record of member’s attendance at meetings. When Company or Board of Director’s meetings are held, a roster should be completed by each member in attendance as a part of the record of the meeting. When members attend State or County Association, or external committee meetings, a report should be made at the next regular Company meeting and the member’s attendance made a part of the Company’s meeting minutes. A sample Meeting Report is included in the Appendices to this manual.

LOSAP Category: Responses
Members’ responses to emergency calls are recorded on EMS or Fire Response Reports as prescribed by the Anne Arundel County Fire Department (CAD/TIBERON for Fire, EMEDS for EMS). Members only receive credit for response to a call. Standby credit for incidents is no longer eligible for response credit. A station record of these calls should be maintained by the Company LOSAP Coordinator and recorded on the member’s LOSAP record.

LOSAP Category: Military Service Credit
Members who are requesting consideration for Military Service Credit must supply a copy of their military deployment order to the AACVFA Board of Trustees. The military orders must indicate their local address, location of deployment, and inclusive dates of deployment. Failure to provide a copy of military orders or providing incomplete information will result in a denial of Military Service Credit. A maximum of 4 years military credit can be used for LOSAP service credit.

LOSAP Category: Medical Disability Credit
Members who are requesting consideration for Medical Disability Credit must supply a physician’s letter of certification indicating the member’s incapacity for participating in active emergency services or providing administrative support. The letter must indication the condition of the member’s disability and the date on which the condition was detected. Failure to provide a copy of a physician letter or providing incomplete information will result in a denial of Medical Disability Credit.
Correlation of Point Categories to Required Documentation

TRAINING REPORT

1. Training Courses

2. Drills

STATION LOG

3. Sleep-in / Standby

COMPANY MINUTES

4. Elected/Appointed Position

5. Meeting attendance

EMS/FIRE RESPONSE REPORT

6. Responses
b. Reporting

The Anne Arundel County Volunteer Firefighters Association has contracted with Innovative Computing Services for an on-line reporting system for LOSAP. The Company LOSAP Coordinator must be registered as a user for this system in order to enter company records in the system.

The LOSAP record maintenance system may be accessed via the following web URL:  https://aacvfa.losapservices.com

Once in the web portal, login with your badge number and assigned password. Menu options are available to complete the following actions:

MEMBERS
- Add a member
- Drop a member
- Edit member info

ACTIVITIES
- Add monthly activities
- Add yearly activities
- View YTD activities
- Event manager (used for meetings, drills, and training)

SEARCH (for members)

FILES
- Roster (downloaded via Excel)
- Activity report (downloaded via Excel)
- Sign-In sheet (for meetings, drills, or training)

Reporting must be completed on a quarterly basis (April, July, October, and January) in order to provide an updated record of each member's activity. Failure to submit reporting on a quarterly basis may result in the member(s) being denied service credit for that period.
c. Certification

At the completion of the calendar year, each Company will certify their member’s activity records to the Anne Arundel County Volunteer Firefighters Association Board of Trustees. Each member should be provided an opportunity to review the final Year-to-Date summary to determine that all service credit has been recorded. The Company LOSAP Coordinator, in conjunction with the Company Board of Directors will certify a Summary Report for all members. The Summary Report must be signed by a minimum of three directors under certification of a Notary Public. The Summary Report is then forwarded to the AACVFA Board of Trustees. Refer to Section 6.c for further information concerning the annual certification process.

The Board of Trustees will review each member’s LOSAP history to determine a member’s eligibility for the Maryland State Income Tax Incentive. It will be each participating Company’s responsibility to ensure that eligible members receive the required MSFA P2.2 form for completing his/her Maryland State Income Tax Return. If a member has transferred into an Anne Arundel County fire or rescue Company, the Company LOSAP Coordinator should supply them with a Form MSFA P2.3 and have them obtain certification information from their previous Company. This form should be forwarded to the AACVFA Board of Trustees as part of the Company’s annual certification.
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6. AACVFA Responsibilities

The administration of LOSAP is the responsibility of the Board of Trustees of the Anne Arundel County Volunteer Firefighters Association. A LOSAP Committee will be appointed by the President of the Association to assist in the recordkeeping responsibilities for LOSAP.

a. Recordkeeping

The LOSAP Committee of the Anne Arundel County Volunteer Firefighters Association, in conjunction with the Board of Trustees, is responsible for maintaining a database of individual members LOSAP eligibility.

The Board of Trustees will also maintain a LOSAP History Database to provide a record of all years of service credit that a member has earned. This database will be used as a source of record for determining an individual’s eligibility for LOSAP benefits at the completion of 25 years of service credit and reaching the minimum age of 50. The LOSAP History Database will also be used in determining an individual’s eligibility for the Maryland Income Tax Incentive (reference Section 2.b)

b. Reporting

Each quarter, the LOSAP Committee will announce the requirement for the submission of quarterly service activity. Each Company LOSAP Coordinator must then record each member’s activity records in the on-line data management system within the prescribed schedule. Once the data has been entered and verified, the Company LOSAP Coordinator should print a Year-to-Date summary and post it in an area of the fire station where each member can verify their service credit.
c. Certification

At the completion of the calendar year, the Board of Trustees and the LOSAP Committee will establish a timeline for the annual certification of members for service credit under LOSAP. A typical timeline for end of year certification is described below:

<table>
<thead>
<tr>
<th>End of Year plus ..</th>
<th>Required Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>-30 days</td>
<td>At the general Association meeting proceeding the end of year, the LOSAP Committee will announce the requirements and schedule for end of year reporting.</td>
</tr>
<tr>
<td>+7 days</td>
<td>Company LOSAP Coordinators must complete 4th Quarter Activity Reports within the first week of the new year.</td>
</tr>
<tr>
<td>+14 days</td>
<td>A Year-to-Date summary will be provided to each Company Coordinator for final verification and correction of any errors.</td>
</tr>
<tr>
<td>+14 days</td>
<td>The LOSAP Committee will provide end of year certification paperwork to each Company LOSAP Coordinator.</td>
</tr>
<tr>
<td>+20 days</td>
<td>Final deadline for any corrections</td>
</tr>
<tr>
<td>+24 days</td>
<td>Final Year-to-Date summaries will be provided to each Company LOSAP Coordinator</td>
</tr>
<tr>
<td>+25 days</td>
<td>Company certifies the annual service report for all company members. A copy of the final Year-to-Date summary and Anne Arundel County Certification Report must be submitted to the Board of Trustees. The Anne Arundel County Certification sheet must be signed by the Company Board of Directors with signatures certified by a Notary Public.</td>
</tr>
<tr>
<td>+30 days (February 1)</td>
<td>Board of Trustees certifies all members to the Anne Arundel County Controller.</td>
</tr>
</tbody>
</table>
+45 days (February 15) The Board of Trustees will provide each Company with the required MSFA P2.2 forms for each member who is eligible for the Maryland Income Tax Incentive.

+60 days (March 1) Anne Arundel County Controller approves certification and returns to the Board of Trustees

+65 days Board of Trustees returns copy of certified Certification Report to Company. A copy of this certification must be posted in the station for member’s verification

+90 days (April 1) Any corrections or appeals for credit must be forwarded to the Board of Trustees
The LOSAP benefit program was developed as an incentive and reward program for volunteers serving in an Anne Arundel County volunteer fire company. Funding for this program is provided as part of the annual fire department budget. While other counties also have LOSAP programs, each county may adopt its own rules and point systems to meet their unique characteristics. Each is also separately funded as part of the county budget. For these reasons, LOSAP service credit is NOT transferable from one county system to another.

The only exception to this restriction is that service credit may be transferred to consider eligibility for the Maryland Income Tax Subtraction benefit. Service credit is transferable in this situation since the tax benefit is a state funded program. In order to transfer service credit for purposes of determining a member’s eligibility for the Maryland Income Tax Subtraction benefit, the member must obtain a Form MSFA P2.3 from the transferring jurisdiction and provide it to the gaining jurisdiction. A blank copy of Form MSFA P2.3 is attached to this Information Manual as Appendix D.3.

Members of Ladies Auxiliaries who transfer their membership to an Anne Arundel volunteer fire company may also have their prior service credit applied for consideration for the Maryland Income Tax Subtraction benefit. It is recognized that several auxiliaries have ceased to operate or some members choose to become administrative (or operational) members of a fire company. In order to transfer service credit for purposes of determining a member’s eligibility for the Maryland Income Tax Subtraction benefit, the member must obtain a Form AACVFA L.3 from the transferring jurisdiction and provide it to the gaining jurisdiction. This transfer only applied for the Maryland Income Tax Subtraction benefit and DOES NOT transfer service credit for LOSAP. A blank copy of Form AACVFA L.3 is attached to this Information Manual as Appendix D.4.


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8. Procedures for Appeal

Appeal of Annual Service Credit

During the month of January, the AACVFA Board of Trustees will certify each member’s eligibility based on activity records submitted by the member’s Company during the previous year. An Annual Certification Form will be provided for each member to review and certify his/her service credit eligibility. If any part of the member’s point credit is incomplete or inaccurate, he/she should report the error to the Company LOSAP Coordinator. Corrections to the Annual Certification Form will be made by the Company LOSAP Coordinator and copies of documentation supporting the correction will be forwarded to the Board of Trustees along with the Annual Certification Form.

Upon receipt of the Company Summary and Annual Certification Form(s), the Board of Trustees will review the list and certify member’s service records to the Anne Arundel County Controller. Once the Controller reviews and approves the certifications, a copy will be returned to the Company LOSAP Coordinator. This copy of the Company Summary must be posted in the Station house for 30 days to permit members to verify their service credit has been applied. Members who have not received service credit may appeal in writing to the Board of Trustees and the Controller for reconsideration. The appeal must include any documentation supporting the member’s claim for service credit. After review of the member’s appeal, the Board of Trustees will make a recommendation to the Controller. The Controller will make the final decision on the appeal. Any person aggrieved by the decision of the Controller may appeal to the Anne Arundel County Court of Appeals.
A. Anne Arundel County Code, Article 12

This Appendix provides a copy of Anne Arundel County Legislation Bill 90-16, passed and approved by the Anne Arundel County Council on January 17, 2017; and signed by County Executive Steven Schuh on January 23, 2017.
## Anne Arundel County Volunteer Firefighters Association

### LOSAP Service Criteria

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Maximum Points</th>
<th>Proposed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Benefit</td>
<td></td>
<td>$250/month continues if not active in 7 of last 10 years (as of January 1, 2017)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$300/month with 25-34 years of service</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$350/month with 35-44 years of service</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$400/month with 45+ years of service</td>
</tr>
<tr>
<td>Surviving spouse benefit</td>
<td></td>
<td>$150/month for current beneficiaries</td>
</tr>
<tr>
<td></td>
<td></td>
<td>50% of member benefit for new beneficiaries</td>
</tr>
</tbody>
</table>

### POINT SYSTEM

#### Training Courses
- 25 points
- Course length
  - 6-19 hours ----- 5 points
  - 10-44 hours ----- 10 points
  - 45+ hours ----- 15 points

#### Drills
- 10 points
- 1 point for each drill of at least two hours
- Category expanded to include all short duration training courses, seminars, and drills

#### On-Duty time
- 20 points
- 1 point for each standby duty block of four hours of more, or
- 1 point for each sleep-in duty block
- 1 point for each collateral duty (defined in legislation) block of four hours or more, or
- A maximum of one point per day may be earned

#### Elected or Appointed position
- 25 points
- 25 points for elected or appointed position
- 15 points for serving as Committee chairperson
- 10 points for serving as Committee member
- Pro-rated schedule defined for partial year appointment
- Credit received for highest point position served. Multiple appointments CANNOT be combined to increase point value

#### Meeting attendance
- 20 points
- 1 point per meeting

#### Responses
- NO MAXIMUM
- Earn 0.5 (1/2) point for every response
- Responses DO NOT include standbys
| Military service | 50 (or prorated) | 50 points (or prorated) giving for military service out of area  
A maximum of four years of service credit will be awarded for military service |
|-----------------|-----------------|---|
| Disability      | 50              | 50 points if unable to continue service due to disability  
Must have at least 20 years of prior service  
Must meet criteria for total and permanent disability as defined in AA Code 5-4-206 |
COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2016, Legislative Day No. 40

Bill No. 90-16

Introduced by Mr. Fink, Chairman
(by request of the County Executive)

By the County Council, December 5, 2016

Introduced and first read on December 5, 2016
Public Hearing set for and held on January 3, 2017
Public Hearing on AMENDED BILL set for and held on January 17, 2017
Bill Expires March 10, 2017

By Order: Elizabeth E. Jones, Administrative Officer

A BILL ENTITLED

AN ORDINANCE concerning: Fire Service – Service Award Program – Volunteers

FOR the purpose of modifying the methods and terms of participation in the Length of
Service Award Program for Fire Service Volunteers; modifying award amounts;
providing for the effective dates of this Ordinance; and generally relating to fire
service.

BY repealing and reenacting, with amendments: §§ 12-1-301; 12-1-302; and 12-1-304
Anne Arundel County Code (2005, as amended)

BY repealing: §§ 12-1-305 and 12-1-306
Anne Arundel County Code (2005, as amended)

BY adding: § 12-1-305
Anne Arundel County Code (2005, as amended)

BY renumbering and repealing and reenacting, with amendments: §§ 12-1-307 through
12-1-309 to be §§ 12-1-306 through 12-1-308, respectively
Anne Arundel County Code (2005, as amended)

EXPLANATION: CAPITALS indicate new matter added to existing law.
[Brackets] indicate matter stricken from existing law.
Underlining indicates amendments to bill.
Strikeover indicates matter stricken from bill by amendment.
Asterisks *** indicate existing Code provisions in a list or chart that remain unchanged
SECTION 1. Be it enacted by the County Council of Anne Arundel County, Maryland, That Sections 12-1-305 and 12-1-306 of the Anne Arundel County Code (2005, as amended) are hereby repealed.

SECTION 2. And be it further enacted, That Section(s) of the Anne Arundel County Code (2005, as amended) read as follows:

ARTICLE 12. PUBLIC SAFETY

TITLE 1. FIRE SERVICES

12-1-301. Definitions.

IN THIS SUBTITLE, THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED:

(1) "Active volunteer member" means an individual who has accumulated at least 50 points each calendar year in accordance with the point system set forth in § 12-1-305.

(2) "ACTIVE COMPANY" MEANS A COMPANY THAT:

(i) HAS VOLUNTEER MEMBERS RESPONDING TO EMERGENCY FIRE, EMS, AND RESCUE CALLS, IN SERVICE OR RESPONSE READY COMPANY TRANSFERS, AND/OR IN-SERVICE STANDBYS AS DISPATCHED BY THE ANNE ARUNDEL COUNTY FIRE DEPARTMENT OR THE TRANSFER JURISDICTION; AND

(ii) HAS A MEMBERSHIP AS A WHOLE THAT RespondS AT A MINIMUM TO 5% OF THE COMPANY'S TOTAL DISPATCHED CALLS, LESS CAREER ONLY STAFFED UNITS SUCH AS MEDIC AND PARAMEDIC UNITS, IN THE CREDITED YEAR.

(3) "INACTIVE COMPANY" MEANS A COMPANY WITH A MEMBERSHIP THAT FAILS AS A WHOLE TO RESPOND TO A MINIMUM OF 5% OF THE COMPANY'S TOTAL DISPATCHED CALLS IN A CREDITED YEAR.

12-1-302. Establishment; administration.

There is a [retirement] LENGTH OF SERVICE AWARD program for qualified active volunteer members of the County volunteer fire companies, the Annapolis volunteer fire companies, and the Anne Arundel Alarmers Association of Anne Arundel County, Inc., and the Seventh District Ambulance and Rescue Squad, Inc. The Controller shall administer the LENGTH OF service award program.

12-1-304. Eligibility for benefits.

(a) Conditions. A person who has served as a member of a County volunteer fire company, an Annapolis volunteer fire company, or the Anne Arundel Alarmers Association of Anne Arundel County, Inc., or the Seventh District Ambulance and Rescue Squad, Inc.) is entitled to receive benefits under this section if the person is eligible under the provisions of subsection [(c)] (B) and certified in accordance with the provisions of [§ 12-1-307 to have served as an active volunteer member on or after January 1, 1970] § 12-1-306.
(b) [Discontinued service. A person who discontinued active volunteer service on or before December 31, 1969, may receive credit for the service after being certified in accordance with the provisions of § 12-1-307 to have performed five years’ active volunteer service on or after January 1, 1970.

(c) Persons eligible. The following persons are entitled to receive benefits under this section:

(1) persons who are at least 50 years old and who have completed at least 25 years of active volunteer service IN ACCORDANCE WITH § 12-1-301(1)—AND WHO ARE A MEMBER IN GOOD STANDING with [a] An Active County volunteer fire company, an Active Annapolis volunteer fire company, OR the Anne Arundel Alarmers Association of Anne Arundel County, Inc.[, or the Seventh District Ambulance and Rescue Squad, Inc.]; and

(2) volunteer [fire fighters] MEMBERS who have been determined by the Maryland Workers’ Compensation Commission to have been permanently and totally disabled in the performance of duties as a volunteer fire fighter.

[(d)](C) Surviving spouse. The surviving spouse of a volunteer [fire fighter] MEMBER who, at the time of death, was receiving benefits under the provisions of subsection [(c)](B) is entitled to benefits under this section. The benefits shall be paid to the surviving spouse monthly until the death or remarriage of that spouse.

12-1-305. Crediting of points.

TO QUALIFY FOR BENEFITS, POINTS SHALL BE CREDITED TO EACH ACTIVE VOLUNTEER MEMBER AS FOLLOWS:

(1) SERVICE POINTS SHALL BE AWARDED FOR COMPLETION OF TRAINING COURSES THAT ARE RELATED TO EMERGENCY SERVICES ACTIVITIES. A MAXIMUM OF 25 POINTS PER YEAR MAY BE AWARDED, ACCORDING TO THE FOLLOWING SCALE:

<table>
<thead>
<tr>
<th>SERVICE POINTS</th>
<th>DURATION OF COURSE</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>6-9 HOURS 6-19 HOURS</td>
</tr>
<tr>
<td>10</td>
<td>20-44 HOURS</td>
</tr>
<tr>
<td>15</td>
<td>45 HOURS OR MORE</td>
</tr>
</tbody>
</table>

(2) SERVICE POINTS SHALL BE AWARDED FOR PARTICIPATION IN TRAINING DRILLS; REQUIRED FIRE DEPARTMENT TRAINING; AND CONFERENCES, SEMINARS AND EDUCATIONAL SESSIONS THAT ARE RELATED TO EMERGENCY SERVICES ACTIVITIES. A MAXIMUM OF 10 POINTS PER YEAR MAY BE AWARDED WITH ONE POINT AWARDED FOR EACH DRILL OF AT LEAST TWO HOURS.

(3) (I) SERVICE POINTS SHALL BE AWARDED FOR ON-DUTY TIME SPENT IN THE STATION PARTICIPATING IN EITHER OPERATIONAL OR ADMINISTRATIVE DUTIES. A MAXIMUM OF 20 POINTS PER YEAR MAY BE AWARDED, ACCORDING TO THE FOLLOWING SCALE:
<table>
<thead>
<tr>
<th>SERVICE POINTS</th>
<th>DURATION OF DUTY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>EACH FULL NIGHT OF SLEEP-IN DUTY</td>
</tr>
<tr>
<td>1</td>
<td>EACH BLOCK OF 4 HOURS OF OPERATIONAL STANDBY DUTY</td>
</tr>
<tr>
<td>1</td>
<td>EACH BLOCK OF 4 HOURS OF COLLATERAL DUTY</td>
</tr>
</tbody>
</table>

(II) EVERY BLOCK OF FOUR HOURS OF COLLATERAL DUTY CARRIED OUT BY AN ACTIVE VOLUNTEER MEMBER SHALL INCLUDE AT LEAST ONE OF THE FOLLOWING TYPES OF ACTIVITIES:

1. CONDUCTING OFFICIAL BUSINESS ON BEHALF OF THE COMPANY AND/OR A COUNTY, STATE OR NATIONAL EMERGENCY SERVICES ORGANIZATION, SUCH AS THE ANNE ARUNDEL COUNTY VOLUNTEER FIREFIGHTER’S ASSOCIATION, THE MARYLAND STATE FIREMEN’S ASSOCIATION OR THE NATIONAL VOLUNTEER FIRE COUNCIL, INCLUDING FUNDRAISING ACTIVITIES, ADMINISTRATIVE DUTIES IN SUPPORT OF THE FIRE CHIEF AND/OR THE ORGANIZATION’S LEADERSHIP;

2. CONDUCTING PUBLIC RELATIONS ACTIVITIES SUCH AS PRESENTATIONS AND FIREHOUSE TOURS, PARTICIPATION IN A FIRE COMPANY’S OPEN HOUSE, OR PROVIDING ANY TYPE OF FIRE, SAFETY AND EMS EDUCATION TO THE PUBLIC; OR

3. PERFORMING FIRE STATION MAINTENANCE INCLUDING CLEANING AND REPAIRING APPARATUS, EQUIPMENT AND FACILITIES, PLANNING AND PROJECT MANAGING COMPANY PROJECTS, OR CONDUCTING YARD AND LANDSCAPING ACTIVITIES.

(III) A MAXIMUM OF ONE POINT PER DAY MAY BE AWARDED FOR SLEEP-IN DUTY, STANDBY DUTY, OR COLLATERAL DUTY.

(4) SERVICE POINTS SHALL BE AWARDED FOR SERVING IN AN ELECTED OR APPOINTED POSITION. A MAXIMUM OF 25 POINTS PER YEAR MAY BE AWARDED, ACCORDING TO THE FOLLOWING SCALE:

(I) FOR ELECTED OR APPOINTED POSITIONS SERVING ACTIVE COMPANIES OR COUNTY, STATE, OR NATIONAL ORGANIZATIONS REPRESENTING THE INTERESTS OF THE ACTIVE VOLUNTEER FIRE, EMS, AND RESCUE SERVICES, 25 POINTS FOR A FULL YEAR OF SERVICE OR TWO POINTS PER MONTH OF PRORATED SERVICE;

(II) FOR APPOINTMENT AS CHAIRPERSON OF A COMMITTEE SERVING THE COMPANY OR COUNTY, STATE, OR NATIONAL ORGANIZATIONS REPRESENTING THE INTERESTS OF THE ACTIVE-VOLUNTEER FIRE, EMS, AND RESCUE SERVICES, 15 POINTS FOR A FULL YEAR OF SERVICE OR 1.25 POINTS PER MONTH OF PRORATED SERVICE; AND

(III) FOR APPOINTMENT AS A MEMBER OF A COMMITTEE SERVING THE COMPANY OR COUNTY, STATE, OR NATIONAL ORGANIZATIONS REPRESENTING THE INTERESTS OF THE VOLUNTEER FIRE, EMS, AND RESCUE SERVICES, 10 POINTS FOR A FULL YEAR OF SERVICE OR .8 POINTS PER MONTH OF PRORATED SERVICE.

(5) SERVICE POINTS SHALL BE AWARDED FOR ATTENDANCE AT MEETINGS SERVING THE COMPANY, OR COUNTY, STATE, OR NATIONAL ORGANIZATIONS REPRESENTING THE INTERESTS OF THE VOLUNTEER FIRE, EMS, AND RESCUE SERVICES. A MAXIMUM OF 20 POINTS PER YEAR MAY BE AWARDED, WITH ONE POINT AWARDED PER ATTENDANCE AT AN OFFICIAL MEETING.

(6) SERVICE POINTS SHALL BE AWARDED TO ACTIVE VOLUNTEER MEMBERS WHO RESPOND TO EMERGENCY FIRE, EMS, AND RESCUE CALLS, IN-SERVICE OR RESPONSE
READY COMPANY TRANSFERS, AND/OR IN-SERVICE STANDBYS AS DISPATCHED BY THE
ANNE ARUNDEL COUNTY FIRE DEPARTMENT OR THE TRANSFER JURISDICTION. CREDIT
SHALL BE GIVEN AT A RATE OF .5 POINT PER RESPONSE. THERE IS NO MAXIMUM FOR THE
POINTS EARNED FOR RESPONSES.

(7) A MAXIMUM OF FOUR YEARS OF CERTIFIED SERVICE MAY BE AWARDED IF AN
ACTIVE VOLUNTEER MEMBER’S SERVICE IS INTERRUPTED FOR FULL-TIME EXTENDED
SERVICE IN THE UNITED STATES ARMED FORCES. THE ACTIVE VOLUNTEER MEMBER
MAY BE AWARDED FOUR POINTS PER MONTH FOR LESS THAN ONE YEAR OF
INTERRUPTED SERVICE OR 50 POINTS FOR A FULL YEAR OF INTERRUPTED SERVICE
PROVIDED THE ACTIVE VOLUNTEER MEMBER:

(I) IS AN ACTIVE A COMPANY MEMBER IN GOOD STANDING;

(II) HAS AT LEAST ONE YEAR OF PRIOR ACTIVE CERTIFIED SERVICE; AND

(III) PROVIDES OFFICIAL MILITARY ORDERS SHOWING ASSIGNMENT OUT OF
THE LOCAL AREA.

(8) AN ACTIVE VOLUNTEER MEMBER WITH AT LEAST 20 YEARS OF SERVICE WHO
CANNOT COMPLETE THE LENGTH OF SERVICE AWARD PROGRAM DUE TO A TOTAL AND
PERMANENT DISABILITY AS DEFINED IN § 5-4-206 OF THIS CODE NOT CONNECTED TO THE
PERFORMANCE OF DUTIES AS A VOLUNTEER FIRE FIGHTER SHALL BE AWARDED 50
POINTS PER YEAR UNTIL REACHING 25 YEARS OF SERVICE.


(a) Records. [Each participating] PARTICIPATING volunteer fire [company]
COMPANIES, the Annapolis volunteer fire companies, AND the Anne Arundel Alarmers
Association of Anne Arundel County, Inc., and the Seventh District Ambulance and
Rescue Squad, Inc., shall maintain detailed and accurate records for each volunteer
member on forms prescribed by the Board of Trustees of the Anne Arundel County
Volunteer Firefighters Association and AS approved by the Controller.

(b) Statement under oath. On January 1 of each year, the board of directors of each
volunteer fire company, the Annapolis volunteer fire companies, AND the Anne Arundel
Alarmers Association of Anne Arundel County, Inc., and the Seventh District
Ambulance and Rescue Squad, Inc.,] shall furnish to the Board of Trustees of the Anne
Arundel County Volunteer Firefighters Association a statement under oath listing the
volunteer members who have qualified for credit for the previous year ALONG WITH
DOCUMENTATION SUPPORTING THE CREDITING OF POINTS FOR ELIGIBILITY AS
APPROVED BY THE FIRE CHIEF. The statement shall include any additional information
required in accordance with the provisions of subsection (a).

(c) Action by Board of Trustees and Controller. On receipt of a statement made in
accordance with this section, the Board of Trustees of the Anne Arundel County
Volunteer Firefighters Association shall review the list of each company, the Annapolis
volunteer fire companies, AND the Anne Arundel Alarmers Association of Anne Arundel
County, Inc., and the Seventh District Ambulance and Rescue Squad, Inc.,] and furnish
copies of the list to the Controller by February 1, together with a certification as to the
accuracy of each list AND THE DOCUMENTATION SUPPORTING THE CREDITING OF POINTS
FOR ELIGIBILITY AS APPROVED BY THE FIRE CHIEF. If the Controller approves the
certified lists the Controller shall forward copies to the volunteer fire companies, the
Annapolis volunteer fire companies, AND the Anne Arundel Alarmers Association of Anne Arundel County, Inc., and the Seventh District Ambulance and Rescue Squad, Inc., by March 1. On receipt, the approved list shall be posted by the respective companies in a conspicuous place in the fire hall for 30 days.


An individual whose name does not appear on the approved certified list made in accordance with [§ 12-1-307, or who is denied credit for service on or before December 31, 1973.] §12-1-306 may appeal in writing to the Controller within 30 days after the expiration of the period for posting the list. The Controller shall make a final decision. A person aggrieved by the decision of the Controller may appeal to the Board of Appeals.


[Benefits under this part shall be $250 a month for life, except that the benefits paid to a surviving spouse shall be $150 a month. The payment of benefits shall begin on the first day of the first month following eligibility.]

(A) Member benefits.

(1) EFFECTIVE JANUARY 1, 2017, BENEFITS SHALL BE INCREASED FOR ANY CURRENT BENEFICIARY WHO HAS MAINTAINED ACTIVE STATUS FOR SEVEN YEARS OUT OF THE PAST TEN YEARS (JANUARY 1, 2007 TO DECEMBER 31, 2016). BENEFITS SHALL BE INCREASED AS FOLLOWS:

(I) 25 TO 34 YEARS OF ACTIVE SERVICE -- $300.00 PER MONTH;

(II) 35 TO 44 YEARS OF ACTIVE SERVICE -- $350.00 PER MONTH; AND

(III) 45 OR MORE YEARS OF ACTIVE SERVICE -- $400.00 PER MONTH.

(2) EFFECTIVE JANUARY 1, 2017, ANY NEW BENEFICIARIES THAT BECOME ELIGIBLE FOR BENEFITS SHALL RECEIVE A BENEFIT PAYMENT IN ACCORDANCE WITH THE ABOVE SCALE AND SHALL BE ELIGIBLE FOR BENEFIT INCREASES AS THEY OBTAIN THE NEXT SERVICE MILESTONE ON THE BENEFIT SCALE. BENEFICIARIES WHO HAVE NOT MAINTAINED ACTIVE STATUS FOR SEVEN YEARS OUT OF THE PAST TEN YEARS (JANUARY 1, 2007 TO DECEMBER 31, 2016) SHALL CONTINUE TO RECEIVE A BENEFIT PAYMENT OF $250.00 PER MONTH FOR LIFE.

(3) EFFECTIVE JANUARY 1, 2017, ANY BENEFICIARY WHO IS ELIGIBLE FOR BENEFITS UNDER § 12-1-304(B)(2) OF THIS CODE SHALL RECEIVE A BENEFIT PAYMENT OF $400.00 PER MONTH FOR LIFE.

(B) Surviving spouse benefits. BEGINNING ON OR AFTER JANUARY 1, 2017, THE SURVIVING SPOUSE BENEFIT FOR ANY NEW SURVIVING SPOUSES SHALL BE 50% OF THE MEMBER BENEFIT AT THE TIME OF THE MEMBER'S DEATH.

(C) Payment of benefits. THE PAYMENT OF BENEFITS SHALL BEGIN ON THE FIRST DAY OF THE FIRST MONTH FOLLOWING ELIGIBILITY.

SECTION 3. And be it further enacted, That Sections of the Anne Arundel County Code (2005, as amended) read as follows:
ARTICLE 12. PUBLIC SAFETY

TITLE 1. FIRE SERVICES

12-1-301. Definitions.

IN THIS SUBTITLE, THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(1) "Active volunteer member" means an individual who has accumulated at least 50 points each calendar year in accordance with the point system set forth in § 12-1-305.

(2) "ACTIVE COMPANY" MEANS A COMPANY THAT:

(I) HAS VOLUNTEER MEMBERS RESPONDING TO EMERGENCY FIRE, EMS, AND RESCUE CALLS, IN-SERVICE OR RESPONSE READY COMPANY TRANSFERS, AND/OR IN-SERVICE STANDBYS AS DISPATCHED BY THE ANNE ARUNDEL COUNTY FIRE DEPARTMENT OR THE TRANSFER JURISDICTION; AND

(II) HAS A MEMBERSHIP AS A WHOLE THAT RESPOND AT A MINIMUM TO 5% OF THE COMPANY'S TOTAL DISPATCHED CALLS, LESS CAREER-ONLY STAFFED UNITS SUCH AS MEDIC AND PARAMEDIC UNITS, IN THE CREDITED YEAR.

(3) "INACTIVE COMPANY" MEANS A COMPANY WITH A MEMBERSHIP THAT FAILS AS A WHOLE TO RESPOND TO A MINIMUM OF 5% OF THE COMPANY'S TOTAL DISPATCHED CALLS IN A CREDITED YEAR.

12-1-304. Eligibility for benefits.

(a) Conditions. A person who has served as a member of a County volunteer fire company, an Annapolis volunteer fire company, or the Anne Arundel Alarmers Association of Anne Arundel County, Inc. is entitled to receive benefits under this section if the person is eligible under the provisions of subsection (b) and certified in accordance with the provisions of § 12-1-306.

(b) Persons eligible. The following persons are entitled to receive benefits under this section:

(1) persons who are at least 50 years old and who have completed at least 25 years of active volunteer service IN ACCORDANCE WITH § 12-1-301(1) AND who are a member in good standing with [a] an ACTIVE County volunteer fire company, an ACTIVE Annapolis volunteer fire company, OR the Anne Arundel Alarmers Association of Anne Arundel County, Inc.; and

(2) volunteer members who have been determined by the Maryland Workers' Compensation Commission to have been permanently and totally disabled in the performance of duties as a volunteer fire fighter.

(c) Surviving spouse. The surviving spouse of a volunteer member who, at the time of death, was receiving benefits under the provisions of subsection (b) is entitled to benefits under this section. The benefits shall be paid to the surviving spouse monthly until the death or remarriage of that spouse.
(D) Not eligible. An inactive company shall be ineligible to submit members for the length of service award program credit for that inactive year.

12-1-305. Crediting of points.

To qualify for benefits, points shall be credited to each active volunteer member as follows:

(1) Service points shall be awarded for completion of training courses that are related to emergency services activities. A maximum of 25 points per year may be awarded, according to the following scale:

<table>
<thead>
<tr>
<th>Service points</th>
<th>Duration of course</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>6-19 hours</td>
</tr>
<tr>
<td>10</td>
<td>20-44 hours</td>
</tr>
<tr>
<td>15</td>
<td>45 hours or more</td>
</tr>
</tbody>
</table>

(2) Service points shall be awarded for participation in training drills; required fire department training; and conferences, seminars and educational sessions that are related to emergency services activities. A maximum of 10 points per year may be awarded with one point awarded for each drill of at least two hours.

(3) (i) Service points shall be awarded for on-duty time spent in the station participating in either operational or administrative duties. A maximum of 20 points per year may be awarded, according to the following scale:

<table>
<thead>
<tr>
<th>Service points</th>
<th>Duration of duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Each full night of sleep-in duty</td>
</tr>
<tr>
<td>1</td>
<td>Each block of 4 hours of operational standby duty</td>
</tr>
<tr>
<td>1</td>
<td>Each block of 4 hours of collateral duty</td>
</tr>
</tbody>
</table>

(ii) Every block of four hours of collateral duty carried out by an active volunteer member shall include at least one of the following types of activities:

1. conducting official business on behalf of the company and/or a county, state or national emergency services organization, such as the Anne Arundel County Volunteer Firefighter’s Association, The Maryland State Firemen’s Association or the National Volunteer Fire Council, including fundraising activities, administrative duties in support of the Fire Chief and/or the organization’s leadership;

2. conducting public relations activities such as presentations and firehouse tours, participation in a fire company’s open house, or providing any type of fire, safety and EMS education to the public; or

3. performing fire station maintenance including cleaning and repairing
apparatus, equipment and facilities, planning and project managing company projects, or conducting yard and landscaping activities.

(iii) A maximum of one point per day may be awarded for sleep-in duty, standby duty, or collateral duty.

(4) Service points shall be awarded for serving in an elected or appointed position. A maximum of 25 points per year may be awarded, according to the following scale:

(i) for elected or appointed positions serving ACTIVE companies or county, state, or national organizations representing the interests of the ACTIVE volunteer fire, EMS, and rescue services, 25 points for a full year of service or two points per month of prorated service;

(ii) for appointment as chairperson of a committee serving the company or County, State, or national organizations representing the interests of the ACTIVE volunteer fire, EMS, and rescue services, 15 points for a full year of service or 1.25 points per month of prorated service; and

(iii) for appointment as a member of a committee serving the company or County, State, or national organizations representing the interests of the volunteer fire, EMS, and rescue services, 10 points for a full year of service or .8 points per month of prorated service.

(5) Service points shall be awarded for attendance at meetings serving the company, or county, state, or national organizations representing the interests of the volunteer fire, EMS, and rescue services. A maximum of 20 points per year may be awarded, with one point awarded per attendance at an official meeting.

(6) Service points shall be awarded to active volunteer members who respond to emergency fire, EMS, and rescue calls, in-service or response ready company transfers, and/or in-service standbys as dispatched by the Anne Arundel County Fire Department or the transfer jurisdiction. Credit shall be given at a rate of .5 point per response. There is no maximum for the points earned for responses.

(7) A maximum of four years of certified service may be awarded if an active volunteer member’s service is interrupted for full-time extended service in the United States Armed Forces. The active volunteer member may be awarded four points per month for less than one year of interrupted service or 50 points for a full year of interrupted service provided the active volunteer member:

(i) is an ACTIVE company member in good standing;

(ii) has at least one year of prior active certified service; and

(iii) provides official military orders showing assignment out of the local area.
(8) An active volunteer member with at least 20 years of service who cannot complete the length of service award program due to a total and permanent disability not connected to the performance of duties as a volunteer fire fighter shall be awarded 50 points per year until reaching 25 years of service."

SECTION 3. And be it further enacted, That the provisions of this Ordinance shall take effect 45 days from the date it becomes law.

SECTION 4. And be it further enacted, That Section 2 of this Ordinance shall take effect 45 days from the date it becomes law.

SECTION 5. And be it further enacted, That Section 3 of this Ordinance shall take effect on January 1, 2020.

AMENDMENTS ADOPTED: January 3, 2017

READ AND PASSED this 17th day of January, 2017

By Order:

[Signature]

Elizabeth E. Jones
Administrative Officer

PRESENTED to the County Executive for his approval this 18th day of January, 2017

[Signature]

Elizabeth E. Jones
Administrative Officer

APPROVED AND ENACTED this 23rd day of January, 2017

[Signature]

Steven R. Schuh
County Executive

EFFECTIVE DATE: March 9, 2017 - Section 2

January 1, 2020 - Section 3

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF BILL NO. 90-16, THE ORIGINAL OF WHICH IS RETAINED IN THE FILES OF THE COUNTY COUNCIL.

[Signature]

Elizabeth E. Jones
Administrative Officer
B. Maryland Tax Code

This Appendix provides a copy of the Maryland Tax Code, providing an income tax subtraction benefit for qualified volunteers.

Md. TAX-GENERAL Code Ann. § 10-208

Annotated Code of Maryland
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TAX - GENERAL
TITLE 10. INCOME TAX
SUBTITLE 2. MARYLAND TAXABLE INCOME CALCULATIONS FOR INDIVIDUAL
PART II. MARYLAND ADJUSTED GROSS INCOME


(i-1) Volunteer fire, rescue, or emergency medical services membership. --

(1) The subtraction under subsection (a) of this section includes an amount equal to the amount specified in paragraph (3) of this subsection if an individual is a qualifying volunteer fire, rescue, or emergency medical services member for the taxable year, as determined under paragraph (2) of this subsection.

(2) An individual is a qualifying volunteer fire, rescue, or emergency medical services member for the taxable year eligible for the subtraction modification under this subsection if the individual:

(i) is an active member of:

1. a bona fide Maryland fire, rescue, or emergency medical services organization;

2. an auxiliary organization of a bona fide Maryland fire, rescue, or emergency medical services organization;

3. the United States Coast Guard Auxiliary;

4. the Maryland Defense Force; or

5. the Maryland Civil Air Patrol;
(ii) serves the organization in a volunteer capacity without compensation, except nominal expenses or meals;

(iii) 1. qualifies for active status during the taxable year under:

   A. a volunteer fire, rescue, or emergency medical services personnel or auxiliary length of service award program operated by a county or municipal corporation of the State, if the length of service award program requires for active status qualification a minimum of 50 points per year and that points be earned in at least two different categories; or

   B. a point system established by a county or municipal corporation that does not operate a volunteer fire, rescue, or emergency medical services personnel or auxiliary length of service award program or by the United States Coast Guard Auxiliary, the Maryland Defense Force, or the Maryland Civil Air Patrol, to identify active members of a volunteer fire, rescue, or emergency medical services organization or auxiliary organization, if the point system requires for active status qualification a minimum of 50 points per year and that points be earned in at least two different categories;

   2. has maintained active status for at least 25 years under a volunteer fire, rescue, or emergency medical services personnel or auxiliary length of service award program or a point system established in lieu of a length of service award program;

   3. is a member of the National Guard or other reserve component of the United States armed forces who has been ordered into active military service and who serves on active duty in the armed forces of the United States during the taxable year; or

   4. is a civilian or a member of the Merchant Marine on assignment in support of the armed forces of the United States during the taxable year in an area designated as a combat zone by executive order of the President; and

   (iv) will have been an active member of a bona fide Maryland fire, rescue, or emergency medical services organization, an auxiliary organization of a bona fide Maryland fire, rescue, or emergency medical services organization, or the United States Coast Guard Auxiliary, the Maryland Defense Force, or the Maryland Civil Air Patrol for at least 36 months during the last 10 calendar years by December 31 of the taxable year.

(3) The amount of the subtraction under paragraph (1) of this subsection is equal to:

   (i) $ 3,750 for a taxable year beginning after December 31, 2013, but before January 1, 2015;

   (ii) $ 4,000 for a taxable year beginning after December 31, 2014, but before January 1, 2016;

   (iii) $ 4,250 for a taxable year beginning after December 31, 2015, but before January 1, 2017;

   (iv) $ 4,500 for a taxable year beginning after December 31, 2016, but before January 1, 2018;
(v) $4,750 for a taxable year beginning after December 31, 2017, but before January 1, 2019; and

(vi) $5,000 for a taxable year beginning after December 31, 2018.

(4) (i) Each fire, rescue, or emergency medical services organization or auxiliary organization shall:

1. maintain a record of the points earned by each individual during each calendar year;

2. provide each member a report identifying the number of points earned in each category by February 15 of the following year; and

3. provide a report that includes the names, Social Security numbers, and points earned by those members qualifying for the subtraction modification under this subsection to the Maryland State Firemen's Association by May 1 of the following year.

(ii) An individual may not qualify for the subtraction under this subsection based on membership in the United States Coast Guard Auxiliary, the Maryland Defense Force, or the Maryland Civil Air Patrol unless the United States Coast Guard Auxiliary, the Maryland Defense Force, or the Maryland Civil Air Patrol:

1. maintains a record of the points earned by each individual during each calendar year;

2. provides each member a report identifying the number of points earned in each category by February 15 of the following year; and

3. provides a report that includes the names, Social Security numbers, and points earned by those members qualifying for the subtraction modification under this subsection to the Comptroller on or before October 1 of each year.

(5) To qualify for the subtraction modification under this subsection, an individual shall attach to the individual's income tax return a copy of the report provided by the organization under paragraph (4) of this subsection.

(6) On or before October 1 of each year, the Maryland State Firemen's Association shall submit to the Department of Public Safety and Correctional Services and the Office of the Comptroller a report stating the participation in the point system by the various local subdivisions with the names and Social Security numbers of individuals who qualified for the subtraction modification under this subsection for the preceding taxable year.

(7) (i) A person may not knowingly make or cause any false statement or report to be made in any application or in any document required under this subsection.

(ii) Any person who violates or attempts to violate any provision of subparagraph (i) of this paragraph shall be subject to a fine of $1,000.
Income Tax Incentives for Volunteer Personnel

February 1, <YEAR>

**Income Tax Incentives for Volunteer Personnel**

With the end of calendar year <YEAR>, each of us are now faced with the task of filing for our federal and state income tax. This bulletin provides important information to all volunteer personnel regarding tax incentives that are available to you. This information is to be used only as a guide and you should consult your tax advisor for specific eligibility for benefits.

**Maryland State Income Tax Benefit for Volunteer Personnel**

The Maryland State Income Tax Incentive allows qualified members to subtract <4,250 for 2016, 4,500 for 2017, 4,750 for 2018, 5,000 for 2019> from his/her gross salary in recognition for volunteer fire/rescue/EMS services provided. In order to qualify, the member must maintain an active volunteer status under the LOSAP system for 36 months (three years) of the previous 10 years, one of which must include the tax year for which the benefit is being applied. Once qualified, the member will receive a Form MSFA P2.2 from their Company LOSAP Coordinator in early February to be used in the completion of their Maryland Income Tax. This benefit is available to all eligible volunteer personnel whether you itemize your deductions or not.

Use Line VA on Form 502SU

**Income Reduction for LOSAP Benefits**

For those members who are currently receiving LOSAP benefits, these payments are exempt from Maryland State Income Tax. You must still claim these payments as part of your annual income, but the amount of benefit can be deducted when computing your adjusted gross income.

Use Line N on Form 502SU

**Personal Vehicle Mileage Deduction**

Volunteer fire/rescue/EMS members may take a subtraction from their gross salary for personal mileage incurred as a part of their volunteer membership. In order to qualify, the member must maintain records of mileage used and be able to produce this in case of a tax audit. The subtraction is taken using tax form 502V when completing your Maryland Income Tax.

Use Line Q on Form 502SU

**Income Tax Deductions for those who Itemize their Deductions**

Each of the previously described income tax benefits can be taken whether or not you itemize deductions on your income tax return. In addition, volunteer fire/rescue/EMS members who itemize their deductions when completing their income tax claim may take deductions for out of pocket expenses incurred as a part of their volunteer participation. These deductions may include the cost of uniforms, protective equipment, and fees paid for specialized training.

Both of the income tax benefits described to the left can be taken whether or not you itemize deductions on your income tax return. Each provides you with an opportunity to earn part of your tax money back in recognition of your volunteer service. Better in your pocket than those of the State!!!
C. List of Elected and Appointed Positions

The following list defines some typical elected or appointed positions for which a member can earn service points under the Elected/Appointed category. It is recognized that Company’s may make appointments to a position which is not included on this list in order to satisfy unique requirements or activities. The Board of Trustees will review these appointments on an individual basis for applicability. Guidelines for earning point credit under this category are described in Section 3.d.

Elected or Appointed Positions

Chief
Assistant Chief
Captain
Lieutenant
EMS Coordinator

President
Vice President
Secretary
Assistant Secretary
Recording Secretary
Corresponding Secretary
Financial Secretary
Membership Secretary
Treasurer
Assistant Treasurer
Board of Director
Board of Trustee
Chaplain
Sgt at Arms
County Association position
State Association position
National Association position
Committees

Building and Grounds Committee
Facilities Maintenance Committee
Apparatus Maintenance Committee
New Apparatus Specification Committee
Membership Committee
Training Committee
EMS Committee
CPR Committee
Health and Wellness Committee
Fund Raising Committee
Ways and Means Committee
Strategic Planning Committee
Finance Committee
Auditing Committee
Grants Committee
Bingo Committee
Carnival Committee
Building Committee
Quartermaster
Uniform Committee
Statistics Committee
Company LOSAP Coordinator
Membership Committee
Recruitment and Retention Committee
Cadet Committee
Public Relations Committee
Information Technology Committee
Webmaster and Social Media Coordinator
Historical and Archives Committee
Fire Prevention Committee
Bylaws Committee
Apparatus Committee
Delegate to the AACVFA
County Association Committee
State Association Committee
National Association Committee

This list is only intended to provide some specific examples of committees that may be appointed by the company and may not be all inclusive. Companies may appoint standing or special committees as needed to conduct the business and operations of the fire company.

Some committees do not require a full year appointment. Credit should only be given in quarters in which the committee is completing activities in support of the company.
D. Recommended and Required Forms

D.1 Anne Arundel County Volunteer Firefighters Association, Form L.1, LOSAP Meeting Record

D.2 Anne Arundel County Volunteer Firefighters Association, Form L.2, Benefit Certification Form

D.3 Maryland State Firemen’s Association, Form MSFA P2.3, Verification of Activity

D.4 Anne Arundel County Volunteer Firefighters Association, Form L.3, Verification of Activity (Ladies Auxiliary)
Anne Arundel County Volunteer Firefighters Association
Length of Service Award Program

LOSAP Meeting Record

Name of Committee or Group: ___________________________________________

Date of Meeting: _______/________/________

Location of Meeting: ____________________________________________________

Brief description of topic or business discussed:
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

Members in attendance:

<table>
<thead>
<tr>
<th>Printed Name</th>
<th>Initials</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

O Check here if more space is needed and use back of form
Anne Arundel County Volunteer Firefighters Association
Length of Service Award Program
Benefit Certification Form

Date _____/_____/_____

To: ______________________________
From: Board of Trustees,
Anne Arundel County Volunteer Firefighters Association

A review of records maintained for the Length of Service Award Program (LOSAP) indicates that you may be eligible for the following level of certification:

☐ You have completed 25 years of active service. You will be eligible for payment of benefits upon reaching the age of 50.

☐ You have completed 25 years of active service AND have reached the minimum age of 50. You are eligible for immediate payment of benefits.

In order to complete our certification of your eligibility for benefits, we require that the following information be provided:

NAME: ______________________________________________
ADDRESS: ______________________________________________
   CITY: _______________________  ST: _______  ZIP: _________________
SOCIAL SECURITY NUMBER: _____-_____-_______
DATE OF BIRTH: _____/_____/_____
(Note: In order to verify date of birth, a copy of your driver license or certificate of birth must be included with this application.)

Name of Volunteer Fire Company from which this application is submitted:
______________________________________________________________________

I hereby certify that the information above is true and accurate to the best of our belief and knowledge.

Signature of applicant: _______________________________
Signature of company representative: _______________________________
MARYLAND STATE FIREMEN'S ASSOCIATION

VERIFICATION OF ACTIVITY
FOR THE MARYLAND STATE INCOME
TAX INCENTIVE PROGRAM

To be completed by Member's former company and forwarded to the Company or County Point System or LOSAP Coordinator of the Member's current company.

MARYLAND COUNTY: _________________________ COMPANY: __________________________

MEMBER'S NAME: _____________________________ SOCIAL SECURITY NO. ____________

ENTER POINTS BY CATEGORY PER YEAR. DO NOT EXCEED MAXIMUM.

<table>
<thead>
<tr>
<th>Enter Year &gt; &gt; &gt;</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Formal Training</td>
</tr>
<tr>
<td>(25 points maximum)</td>
</tr>
<tr>
<td>2. Drills</td>
</tr>
<tr>
<td>(20 points maximum)</td>
</tr>
<tr>
<td>3. Sleep In/Standby</td>
</tr>
<tr>
<td>(20 points maximum)</td>
</tr>
<tr>
<td>4. Elected/Appointed Position</td>
</tr>
<tr>
<td>(25 points maximum)</td>
</tr>
<tr>
<td>5. Meetings</td>
</tr>
<tr>
<td>(25 points maximum)</td>
</tr>
<tr>
<td>6. Alarms</td>
</tr>
<tr>
<td>(40 points maximum)</td>
</tr>
<tr>
<td>7. Collateral Duties</td>
</tr>
<tr>
<td>(25 points maximum)</td>
</tr>
</tbody>
</table>

Total Points

We certify that the above stated activities are true and accurate to the best of our knowledge.

______________________________________ __________________
Company Point System Coordinator Date

______________________________________ __________________
Authorized Company Official Date
(President, Secretary, or Board Chairman)

MSFA-P.2.3 (10/97)
This form is to be used for Auxiliary members to transfer service credit when joining a fire company as an administrative or operational member. This transfer only applies for the Maryland tax subtraction benefit and does not transfer service credit for LOSAP.

**AUXILIARY: _____________________________**

**MEMBER’S NAME: _____________________________**  **SOCIAL SECURITY NO. ______________**

**ORIGINAL DATE OF MEMBERSHIP: ____/____/_____  **TOTAL YEARS OF SERVICE: ________

**ENTER POINTS BY CATEGORY PER YEAR. DO NOT EXCEED MAXIMUM.**

<table>
<thead>
<tr>
<th>Enter Year &gt; &gt; &gt;</th>
<th>1. Emergency Response Support Service (40 points maximum)</th>
<th>2. Drills and/or Training (25 points maximum)</th>
<th>3. Elected/Appointed Position (25 points maximum)</th>
<th>4. Fire/Injury Prevention Awareness (30 points maximum)</th>
<th>5. Fund Raising Events (30 points maximum)</th>
<th>6. Meetings (25 points maximum)</th>
<th>7. Collateral Duties (25 points maximum)</th>
<th><strong>Total Points</strong></th>
</tr>
</thead>
</table>

We certify that the above stated activities are true and accurate to the best of our knowledge.

__________________________  __________________________
Company Point System Coordinator  Date

__________________________  __________________________
Authorized Auxiliary Official (Auxiliary President or Secretary)  Date

AACVFA LOSAP FORM L.6, Version OCT-1-2016