

**SIERRA COUNTY FIRE PROTECTION DISTRICT #1
VOLUNTEER REIMBURSEMENT POLICY**

To the extent that the Sierra County Fire Protection District #1 (the District) has received reimbursement for or confirmation of reimbursement for **Services** and **Eligible Expenses** provided by its Volunteer(s), the District will, in its discretion, reimburse its Volunteer(s) for such services. Reimbursement shall be at the **Salary Survey Rates** established annually with the California Office of Emergency Services. Those Salary Rates will be used for reimbursement of Volunteers less District's cost of collection.

Eligible Expenses may include, but not necessarily be limited to, reimbursement for mileage, calculated from District Station 82 to the site of providing of services, lodging and meals. Such expenses shall be documented by receipts showing payment by the Volunteer.

To minimize financial impacts to Volunteers, the District may, by action of the Commission, choose to make advanced payments to Volunteers as may be applicable under the following situations.

A. LOCAL INCIDENT OR PREPOSITIONED:

When a Volunteer has been assigned to a Local Incident within District Boundaries or has been prepositioned within the District, an advancement to reimburse for Salary Rates or Eligible Expenses may be made, in the reasonable discretion of the Commission. Reimbursement shall not exceed 50% of the anticipated and invoiced amount authorized by the Commission if the Commission determines that funds are available to do so.

B. OUT OF DISTRICT INCIDENTS:

When a Volunteer has been assigned to an Incident outside of District Boundaries, advancement for reimbursement will only be made with funds received by the District, which funds have been generated from cost recovery efforts from prior Out of District Incidents. The Commission may authorize an advanced payment in the discretion of the Commission in an amount not to exceed \$2,000 or 50% of the anticipated Salary Rate to be received, whichever is less, at a Regular Meeting of the Commission.

C. COMPENSATION FOR PREPOSITION SCHEDULING AND SUBMISSION OF CAL-OES PAYMENT DOCUMENTS:

When preposition scheduling and submission of pay documents cannot be accomplished during the preposition duty hours, the District Chief or acting Chief will be compensated for preposition scheduling and submission of documents required by Cal-OES for payments to the Sierra County Fire Protection District #1 for preposition events.

These tasks will be compensated at 1.5 times the hourly rate established by Cal-OES for Chief. The Fire District Board shall insure the accuracy of the Chief's billing at regular board meetings as set forth in the agenda.

PAYMENT EXPECTATION AND WITHHOLDING:

The District is a Volunteer Organization. Volunteers are normally not reimbursed for their service. Exceptions occur when volunteers are mobilized for reimbursable assistance within the authority, scope, and terms of Cooperative Agreements or under the authority of the CFAA agreement. Since these assignments are normally infrequent and unscheduled, volunteers are cautioned not to expect these assignments as normal income.

The amounts reimbursed for these assignments can be substantial. The District does not withhold State or Federal income tax from these payments. Each Volunteer should be aware that the funds earned from mutual aid assignments are taxable and that the District will generate a **1099-NEC (Non-Employee Compensation)** income form that will document these earnings to the State of California and the IRS. The Commission is not giving tax advice but recommends Firefighters participating in these events should consult a professional tax adviser to determine how much to set aside for taxes so that there will be no unexpected tax consequences. A copy of this policy statement should be given to each Volunteer upon dispersal of their first payment.

Policy updated 11-19-24.