

City of Joshua Personnel Policies and Procedures

Section 10: Volunteer Firefighters

10.1 Volunteer Firefighters Nominal Fee Distribution Policy Origination June 13, 2023

Volunteer firefighters are not employees of the City of Joshua. However, the City of Joshua recognizes that volunteer firefighters are a valuable asset and, as such, offers a nominal fee program to offset expenses associated with participating in volunteer firefighting activities.

A. NOMINAL FEE SCHEDULE

Volunteer firefighters shall be reimbursed a nominal fee for time expended on shift activities. Shift activities include emergency responses, training, and other firefighting-related duties performed throughout their shift. Volunteer firefighters must utilize the online calendar scheduling system to sign up for their shifts.

Volunteer firefighters are scheduled in four (4) hour-shift increments. Volunteer firefighters must work the entire scheduled shift to receive their nominal fee payment. Volunteer firefighters will receive \$16.00 for each 4-hour shift they work.

Volunteer firefighters who work less than a 4-hour shift will not receive a nominal fee benefit.

B. FEE DISTRIBUTION & IRS TAX WITHHOLDING

The Fire Department shall submit monthly or quarterly invoices to accounts payable for fee distribution.

Nominal fees will be distributed through accounts payable and are not subject to IRS tax withholding. An IRS form 1099 will be issued to anyone who receives a nominal fee distribution exceeding \$600 in a calendar year.

C. FAILURE TO MAINTAIN HOURS

Failure to maintain 30 hours of participation in two consecutive months shall result in the member being removed from active duty and placed on suspension.