LAC LA BICHE COUNTY POLICY

| TITLE: VOLUNTEER FIREFIGHTERS REMUNERATION | POLICY NO: CM-23-005 |
| RESOLUTION: 10.007 | EFFECTIVE DATE: JANUARY 12, 2018 |
| LEAD ROLE: MANAGER, PROTECTIVE SERVICES | NEXT REVIEW DATE: JANUARY 12, 2019 |
| SPECIAL NOTES/CROSS REFERENCE: | AMENDMENT DATE: |
| CM-23-005 Volunteer Firefighter Remuneration Procedure |

POLICY STATEMENT:

Lac La Biche County Council believes in providing a fair and equitable honorarium for emergency services volunteers that respond to an emergency event within Lac La Biche County.

“Original Signed”
Mayor                  March 9, 2018
LAC LA BICHE COUNTY PROCEDURE

TITLE: VOLUNTEER FIREFIGHTERS REMUNERATION
PROCEDURE NO: CM-23-005

SPECIAL NOTES/CROSS REFERENCE:
CM-23-005 Volunteer Firefighters Remuneration

PROCEDURE:

1. Fire Chiefs shall be paid $2,500.00 per year for the timely execution and completion of the necessary paper work required as a result of emergency related duties.

2. Lac La Biche County will compensate the volunteer Fire Fighter who has achieved the, “Full level of certification,” or has received above and beyond training at the discretion of the Manager of Protective Services and is responding to an emergency call within their Fire District, or providing mutual aid to another Fire District within Lac La Biche County at the Level One Rate based on rank. See Schedule “B”.

3. Lac La Biche County will compensate the volunteer Fire Fighter who has less than the, “Full level of certification,” and is responding to an emergency call within their Fire district, or providing mutual aid to another Fire District within Lac La Biche County at the Level Two Rate based on Rank. See Schedule “B”.

4. Each rate in Schedule “B” is subject to a COLA increase proposed by Lac La Biche County Council.

5. Emergency volunteers may qualify for a $1,000.00 tax exemption on payments received from Lac La Biche County. All honorarium payments over the $1,000.00 exemption will be subject to Tax, CPP, EI, and the Emergency Volunteer will receive a T4 form. See schedule “A”.

6. All volunteer Firefighters will submit a revised TD1 annually to the Manager of Protective Services. This will be completed by the end of December of each year.

“Original Signed”
November 14, 2014
Chief Administrative Officer
Date
SCHEDULE “A”

The Income Tax Act provides an exemption of up to $1000.00 on amounts an individual receives from a government, municipality, or public authority. This exemption applies to the following individuals:

- Volunteer firefighters

The $1,000.00 exemption only applies if the amount paid for the duties that the individual performs is a nominal amount in comparison to what it would have cost in the same circumstances to have the same duties performed by a regular full time or part time individual.

The $1,000.00 exemption does not apply if the individual was employed in the year by the same public authority for the same or similar duties (such as a full-time firefighter who from time to time acts as a volunteer firefighter or rescue worker for his employer).

Rules for CPP Contributions, EI premiums and Income Tax Deductions

Amounts received by volunteers are treated differently for purposes of the Canada Pension Plan, Employment Insurance Act and the Income Tax Act.

CPP Contributions

The EI conditions below also apply for CPP purposes. However if the individual qualifies for the exemption for income tax purposes, only the amount that is more than $1,000.00 is subject to CPP contributions. If the individual does not qualify for the exemption, deduct CPP contributions on the total amount paid. Note: If anyone is already receiving CPP benefits, written documentation such as a copy of the letter when benefits commenced will be required. Once this is accomplished CPP deductions will no longer be deducted.

EI Premiums

Even if an individual is considered to be a volunteer for income tax purposes, the amount received (including the amount of the exemption up to a maximum of $1,000.00) is subject to EI premiums if all of the following conditions are met:

- The individual receives an hourly wage, salary or other fixed amount of remuneration;
- The individual has to adhere to a fixed work schedule; and
- The individual must be available and obligated to intervene when an emergency happens during the schedule fixed by his or her employer. However, if the individual must be available during the fixed work schedule, but she or he is not obligated to intervene when the emergency happens; the amount received by the individual is not subjected to EI premiums.
Income Tax

As indicated earlier, if the individual qualifies for the exemption there is no income tax to pay on the first $1,000.00 he/she receives. Deduct income tax only on the amount that is more than $1,000.00. However, if the individual does not qualify for the exemption, deduct income tax on the total amount paid.
**SCHEDULE “B”**

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<thead>
<tr>
<th>Rank</th>
<th>Level 1 Pay per hour</th>
<th>Level 2 Pay per hour</th>
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<tbody>
<tr>
<td>Cadet</td>
<td>17.50</td>
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<tr>
<td>Firefighter</td>
<td>21.00</td>
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<tr>
<td>Lieutenant</td>
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<td>27.00</td>
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<tr>
<td>Captain</td>
<td>23.00</td>
<td>28.00</td>
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<tr>
<td>Platoon Chief</td>
<td>25.00</td>
<td>30.00</td>
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<tr>
<td>District Deputy Fire Chief</td>
<td>27.00</td>
<td>32.00</td>
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