

Backgrounder

Volunteer Firefighter and Volunteer Emergency Medical First Responder Tax Credit

A re-elected Saskatchewan Party government will move to make our province the first in Canada to expand a tax credit to cover volunteer emergency medical first responders. A \$3,000 non-refundable tax credit (worth \$330 per year) will be provided to both volunteer firefighters and volunteer medical emergency first responders as the province's finances strengthen. This matches the federal tax credit for volunteer firefighters.

Background:

Saskatchewan has approximately 1,750 volunteer firefighters and 1,200 emergency medical first responders that respond to a wide variety of emergencies, such as motor vehicle collisions, fire and medical crises, generally with no financial compensation.

Both volunteer firefighters and emergency medical first responders require extensive training, with first responders requiring a Certificate of Registration from the Saskatchewan Ministry of Health as an Emergency Medical Service provider to ensure core competencies that include spinal immobilization, airway management, CPR and patient assessment.

The federal government currently provides volunteer firefighters and search and rescue volunteers a non-refundable income tax credit of \$450 (15 per cent of a \$3,000 amount) but does not provide similar tax credit recognition to emergency medical first responders.

Some other provinces provide matching tax credit support, including Quebec (volunteer firefighters) and Nova Scotia (volunteer firefighters and search and rescue volunteers) but no province other province provides tax credit support for emergency medical first responders.

Eligibility:

As per the federal eligibility rules, Saskatchewan would require a minimum of 200 hours throughout the year dedicated to emergency training, being on call and attending emergency situations. An individual claiming the tax credit must have his eligible volunteer hours recorded by an official that oversees eligible volunteer activities, including a fire chief or other individual that fulfils a similar role.

Cost:

It is expected that this tax credit will cost about \$1 million annually, based on 1,750 Volunteer Firefighters and 1,200 Medical Emergency First Responders receiving the tax credit. The tax credit will be implemented as the province's finances strengthen.