

Volunteer Firefighter, EMS, & Reserve Peace Officer Tax Credit

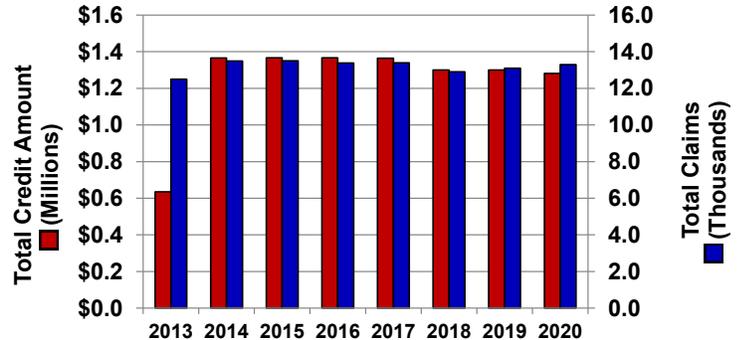
Tax Credit Description

Volunteer firefighters and emergency medical personnel became eligible for a tax credit of \$50 in tax year 2013. In 2014, the tax credit was increased to \$100 and extended to reserve peace officers. Part-year volunteers must prorate their claim based on the number of months served. Credits are nonrefundable and any credit in excess of tax liability cannot be carried forward. For tax years 2021 and after the tax credit equals \$250.

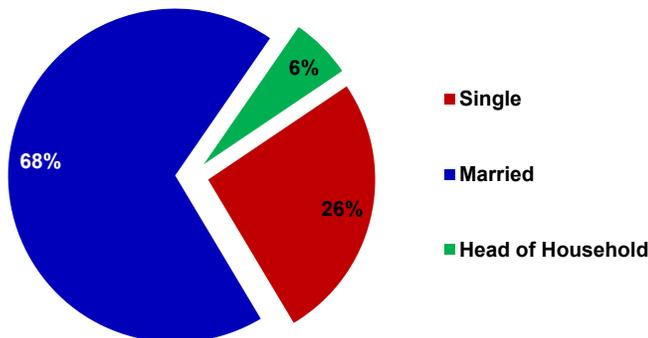
Tax Year 2020 Claimant Fast Facts

- 13,268 Claimants
- \$1.28 Million in Credits
- \$97 Average Credit Claim

Annual Claimants and the Amount of Credits Earned

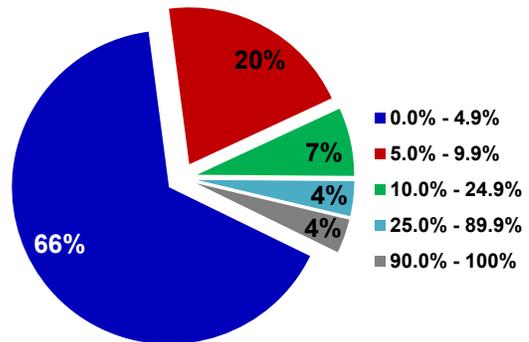


Household Claims by Filing Status



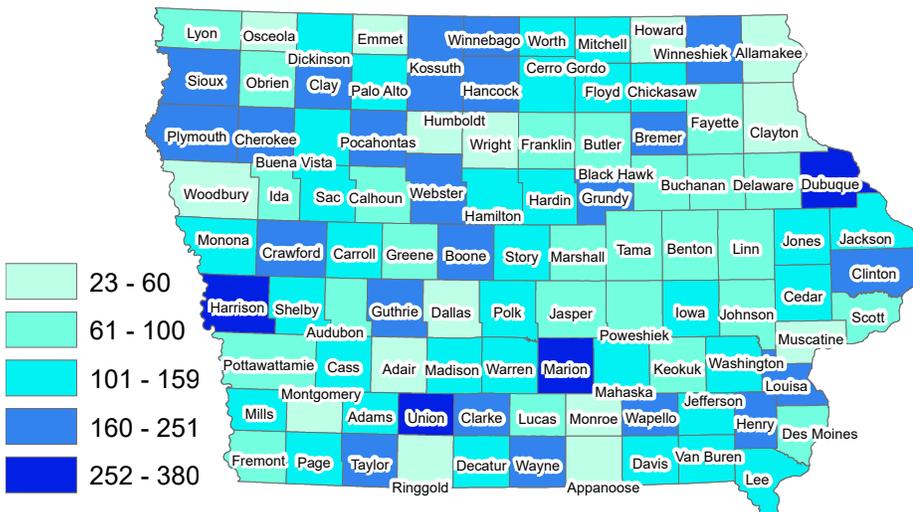
Households where both taxpayers claimed the tax credit account for 5% of total credit claims in TY 2020.

Distribution of Claims by Percentage that Credit Offset Tax Liability



Four percent of credit claims offset between 90% and 100% of the claimant's tax liability in TY 2020.

Number of Claimants by County, TY 2020



Median Household Income of Claimants

\$82,600

