

Town of Lamoine, Maine
Policy Regarding Expense Allowance
For Volunteer Firefighters
November 21, 2002

1. **Purpose** – The purpose of this policy is to compensate members of the Lamoine Volunteer Fire Department for the expenses they might incur in performance of their volunteer work, including, but not limited to vehicle expenses for responding to calls either to the scene or the fire station, clothing expenses for personal clothing required or ruined in response to calls or training, and other expenses incurred in response, fund-raising activities and training.
2. **Scope** – This policy shall apply to all active volunteers in the Lamoine Fire Department that are not paid a salary in the Town of Lamoine fire department budget.
3. **Definitions** –
 - a. Active Volunteer – A member accepted by the Lamoine Volunteer Fire Department organization and identified by the appointed Fire Chief as actively involved during a given calendar year in fire department activities, including but not limited to fire suppression, training, equipment maintenance and/or fundraising.
 - b. Clothing and Mileage Allowance – An amount of money appropriated by the Lamoine Town Meeting specifically for firefighter reimbursement within the town's public safety budget.
 - c. Fire Chief – The duly appointed and sworn fire chief as appointed by the Lamoine Board of Selectmen
 - d. Treasurer – The duly appointed and sworn treasurer of the municipality of Lamoine.
4. **Policy Statement** – It is the policy of the Lamoine Board of Selectmen that each active volunteer shall be paid a sum of money to be determined by the fire chief and not to exceed \$600 annually as an allowance in recognition of the personal costs of service to the Town of Lamoine. The total payment shall not exceed the line amount approved annually in the fire department's portion of the town's public safety budget. The fire chief shall, in December, identify to the Treasurer of Lamoine the active volunteers of the fire department. The fire chief shall identify an appropriate amount of clothing and mileage allowance for each active volunteer to the treasurer based on any criteria that the fire chief may deem appropriate. The treasurer, upon receipt of the list and amounts, shall issue a check to each so identified active volunteer. It shall be up to the volunteer

receiving payment to account for any identifiable expenses that might be associated with their service to the Lamoine Fire Department. Because this is an expense allowance, no Federal Income Tax, FICA, Medicare or State of Maine taxes shall be withheld from the payment to the volunteer. Should the payment exceed the amount of identifiable expense to the volunteer, it is the duty of the volunteer to report that excess as income on their federal and state income tax returns. Because the amount will be less than \$600 and the payment is considered an expense allowance and not wages, the Treasurer shall not issue an IRS 1099 miscellaneous income form or a W-2 form to the volunteer.

- 5. **Effective Date** – This policy shall become effective on the date below when accepted by the Lamoine Board of Selectmen and the Lamoine Fire Chief, with input from the Lamoine Volunteer Fire Department Organization. It may be amended from time to time only with the approval by both the Fire Chief and the Board of Selectmen.
- 6. **Severability** – If any section of this policy is found to be illegal or unconstitutional, it shall not render any other section of this policy invalid.

7. **Signatures** –

Accepted this _____ day of _____, 2002 by:

_____	}	
S. Josephine Cooper, Chairman	}	
	}	
_____	}	<i>The Lamoine Board of Selectmen</i>
Thomas Spruce	}	
	}	
_____	}	
Glenn Crawford	}	

George Smith, *Fire Chief*

Joseph Young, Jr., *Secretary of the Lamoine Volunteer Fire Department*