

**Board of Fire Commissioners  
Commercial Township Fire District #2  
Along with the Mauricetown Volunteer Fire Company  
Cumberland County, New Jersey**

**Resolution 24-09**

**ESTABLISHING THE STIPENDS AND FRINGE BENEFITS PROGRAM**

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**WHEREAS**, it has become necessary for the Commissioners of Fire District No. 2 in the Township of Commercial, County of Cumberland, by resolution, the need to define stipend and fringe benefits of the volunteer fire fighters under The Volunteer Responder Incentive Protection Act (VRIPA), enacted in 2020, amended 26 U.S.C. §139B to exclude from federal income tax any payment, whether reimbursement or otherwise, up to \$50 for each month a volunteer firefighter performs those services with a maximum of \$600 annually.

**AND WHEREAS**, if a volunteer receives more than the maximum amount allowed, the excess is taxable. For example, if a volunteer provides services for 12 months during the taxable year and receives \$700 in payments for those services, the maximum amount of the exclusion would be \$600 and the remaining \$100 would be subject to federal income tax.

**NOW, THEREFORE, BE IT RESOLVED**, this Program begins January 1, 2025. To qualify for the stipend and fringe benefits program you must earn points outlined below:

**0-60 = 0.00 | 61-70 = \$200.00 | 71-80 = \$400.00 | 81-90 = \$600.00 | 91+ = \$1,000.00**

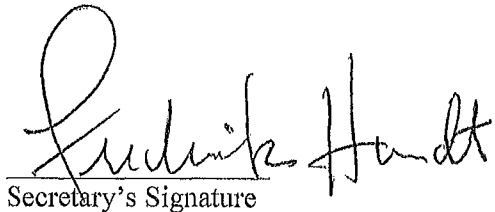
Each active member shall be credited with points for volunteer services provided to the volunteer fire company through:

- Training classes and drills – Maximum 40 – with 2 points per training/drill, including but not limited to Fire Company sanctioned events either in house, with mutual aid company's or at the county training center.
- Meetings – No maximum - 1 point per meeting – regular or special.
- Special assignments and fundraisers – Maximum 30 – earned at 1/4 point per hour.
- Work detail – Maximum 30 - called by President or Chief ahead of time and notified by Active 911 or email – for 2 points.
- Elected or appointed office – Maximum 15 – earning 5 points per position.
- Percentage of attendance at emergencies
  - 20 - 39% = 20 Points
  - 40 - 59% = 30 Points
  - 60 - 100% = 40 Points

- Longevity in the Fire Company as active member – Maximum 20 - earning 1 point per year.

**BE IT FURTHER RESOLVED**, that a copy of this resolution shall be placed on our Fire District and Department website upon passage.

I, Fred Hundt, Secretary of the Commercial Township Fire District. No. 2, County of Cumberland, State of New Jersey, do hereby certify that the foregoing Resolution is a true copy of the Resolution approved by the Fire District at their November 4, 2024, meeting.



Secretary's Signature

Commissioner	Motion	Second	Ayes	Nays	Abstain	Absent
Cliff Sharp						X
Fred Hundt		X	X			
Ronald Sutton Jr	X		X			
Mark Sheppard			X			
William Horseman			X			