

Three New Tax Credits For Volunteer First Responders

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Three new non-refundable tax credits are being created in recognition of the invaluable contributions to community safety made by Saskatchewan's volunteer firefighters, search and rescue volunteers, and volunteer emergency medical first responders.

"Saskatchewan communities, particularly in rural areas, rely heavily on volunteers to respond to emergency situations," Finance Minister Donna Harpauer said. "These volunteers put themselves at risk to protect the safety and well-being of people across Saskatchewan, and to respond to mass tragedies."

"Our government understands volunteer firefighters, volunteer emergency medical first responders, and volunteer search and rescue members regularly perform selfless acts and put themselves in harm's way for others throughout our great province," Government Relations Minister Warren Kaeding said. "These tax credits acknowledge the difficult and demanding work of these brave individuals, recognizes their ongoing training to be prepared for the call of duty, and hopefully encourages others to step into these volunteer roles to serve alongside their neighbours, which will enhance public safety in our communities."

The new tax credits will come into effect beginning with the 2020 taxation year. Individuals who perform at least 200 hours of eligible volunteer services in a year, as certified by the organization managing the volunteer services, will be able to claim a \$3,000 tax credit amount. Eligible volunteer services include responding to and being on call for search and rescue and other emergency calls, attending required meetings, and participating in required training.

To maintain consistency with similar federal tax credits:

- Individuals who perform at least 200 hours of combined volunteer firefighting services, volunteer search and rescue, and volunteer emergency medical first responder services will be able to claim one of the three credits.
- Individuals who receive honoraria for any of their volunteer emergency service duties may claim either the income exemption or one of the tax credits, but not both.
- Employees who are paid to provide similar services will not qualify for the volunteer tax credits. Canada Revenue Agency will administer all three of these new tax credits.

For more information, contact:

Brian Miller

Finance

Regina

Phone: 306-787-6605

Email: brian.miller@gov.sk.ca