

PATRICK MEEHAN
7TH DISTRICT, PENNSYLVANIA

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MARITIME TRANSPORTATION

September 24, 2013

Commissioner Daniel Werfel
Internal Revenue Service
1111 Constitution Avenue NW
Washington, DC 20004

Dear Commissioner Werfel:

I am writing to you concerning reports that the Internal Revenue Service may subject volunteer fire departments to the employer mandate provisions of the Affordable Care Act, requiring them in certain circumstances to provide health insurance to volunteers or pay federal penalties.

Communities across Pennsylvania and the country count on volunteer firefighters and emergency medical personnel. They are volunteers with other full-time jobs, donating their time and services out of sense of duty to their neighbors. These fire companies operate on small budgets and rely on charitable donations to make ends meet. They cannot bear the burden of complying with new, costly mandates from Washington. To classify volunteer fire companies as employers for the purposes of the Affordable Care Act's "Shared Responsibility" employer mandate would defy long-standing labor regulations regarding volunteers as well as common sense.

Requiring volunteer fire companies to comply with the "Shared Responsibility" mandates and consider their volunteers as full-time employees would not extend health insurance to the uninsured. It would cost communities volunteers and risk shuttering firehouses. I urge the IRS to immediately clarify its treatment of volunteer firefighters regarding the employer mandate, providing certainty to small communities and volunteers who serve them.

Sincerely,

A handwritten signature in blue ink, appearing to read "Patrick Meehan".

Patrick Meehan
Member of Congress