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the employment requirements under the Affordable Care Act, the Treasury Department announced on Friday, Nov. 10.

Isaac M. O'Bannon • Jan. 12, 2014



Volunteer firefighters and the departments that rely on them will be excluded from the employment requirements under the Affordable Care Act, the Treasury Department announced on Friday, Nov. 10.

Mark J. Mazur, Assistant Secretary for Tax Policy, made the announcement in a post on the Treasury Department's website, saying that the IRS "generally will not require

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concerns fully but based on the information in Assistant Secretary Mazur's announcement it appears that emergency services agencies will not be forced to provide health insurance coverage to volunteer personnel under Obamacare."

The Treasury announcement references having reviewed, "...statutory provisions that apply to bona fide volunteers under Section 457(e)(11) of the Tax Code..." in reaching the decision not to treat volunteers as employees under the Patient Protection and Affordable Care Act (PPACA). Section 457(e)(11)(i) is a definition of bona fide volunteer that allows for individuals to be treated as volunteers even if they receive compensation for performing services in the form of reimbursement for reasonable expenses or reasonable benefits such as length of service awards or nominal fees.

In general, the Affordable Care Act requires that an employer with 50 or more full-time employees offer affordable and adequate health care coverage to its employees. For this purpose, full time means 30 hours or more per week on average, with the hours of employees working less than that aggregated into full-time equivalents. Employers that do not fulfill this obligation may be required to make a payment in lieu of meeting their responsibilities, which are described in what are called the employer shared responsibility provisions.

Mazur said the final regulations, which the IRS is expected to issue in the coming weeks, are intended to provide timely guidance for the volunteer emergency responder community. "We think this guidance strikes the appropriate balance in the treatment provided to traditional full-time emergency responder employees, bona fide volunteers, and to our Nation's first responder units, many of which rely heavily on volunteers."

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