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October 9, 2013

The Honorable Daniel Werfel  
Acting Commissioner of the Internal Revenue Service  
The Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20004

Dear Acting Commissioner Werfel,

I am writing you concerning a new Internal Revenue Service (IRS) regulation that could affect millions of volunteer and non-profit emergency service agencies across the country. It has been brought to my attention that as the IRS implements the Patient Protection and Affordable Care Act (PPACA), volunteer emergency service providers may inaccurately be designated as employees. I strongly urge that measures are taken to ensure volunteers and non-profit emergency service agencies are not mistakenly subject to the law.

It is important to emphasize the significant role that these providers play in preserving public safety within their communities. I have seen firsthand in my own community how non-profit emergency service agencies work in local communities. For example, nearly 90% of the nation's fire departments are staffed by volunteers. Given the importance of non-profit emergency services in the U.S., it is vital that the implementation of the PPACA does not hurt these types of programs ability to maintain public safety.

Under some circumstances for filing purposes, the IRS designates volunteers with non-profit emergency responders as employees. Under this designation, many volunteer-driven non-profits may be considered "large employers" by the PPACA. The reality is that many non-profit agencies do not have the resources nor are they designed to comply with a misguided interpretation of these provisions which are not intended for them.

Numerous individuals within the non-profit emergency services community have brought these concerns to my attention, and I respectfully ask that you take them in account. I look forward to working with you to find a reasonable solution to this issue. Thank you for your time and consideration.

Respectfully,

A handwritten signature in blue ink that reads "Mike Fitzpatrick". The signature is fluid and cursive, with a large loop at the end.

Mike Fitzpatrick  
MEMBER OF CONGRESS