

***ANNE ARUNDEL COUNTY
VOLUNTEER FIREFIGHTERS ASSOCIATION***



LOSAP Information Manual

Version 3.1

1 February 2010

**ANNE ARUNDEL COUNTY
VOLUNTEER FIREFIGHTERS ASSOCIATION**

LOSAP Information Manual

Forward

This manual has been developed by the Anne Arundel County Volunteer Firefighters Association to serve as a guide for Company LOSAP Coordinators in the administration and recordkeeping of LOSAP records.

While this manual serves as a starting point for information concerning the LOSAP requirements, it is not possible to fully explain or interpret all potential issues or questions that you may encounter. For additional assistance, the Company LOSAP Coordinator is encouraged to seek guidance from the Board of Trustees of the Anne Arundel County Volunteer Firefighters Association.

*David W. Lewis, Chairman
533 Oakton Rd.
Odenton, MD 21113
(410) 674-3940*

*F. Robert Seibel
1213 Highview Drive
Annapolis, MD 21401
(410) 757-3281*

*Wylie L. Donaldson Jr.
509 Maple Ridge Lane
Odenton, MD 21113
(410) 674-2677*

**ANNE ARUNDEL COUNTY
VOLUNTEER FIREFIGHTERS ASSOCIATION**

LOSAP Information Manual

Table of Contents

1. Background

- a. What is LOSAP?***
- b. Who is eligible for LOSAP?***
- c. What are the benefits of LOSAP?***

2. Laws Effecting LOSAP

- a. Anne Arundel County Code***
- b. Maryland State Income Tax Benefit***

3. The LOSAP Point System

- a. Training Courses***
- b. Drills***
- c. Sleep-in/Standby***
- d. Elected or Appointed Position***
- e. Meetings***
- f. Responses***
- g. Military Service Credit***

4. Company Responsibilities

- a. Recordkeeping***
- b. Reporting***
- c. Certification***

5. AACVFA Responsibilities

- a. Recordkeeping***
- b. Reporting***
- c. Certification***

6. Procedures for Appeal

Appendices

A. List of Elected and Appointed Positions

B. Recommended and Required Forms

ANNE ARUNDEL COUNTY VOLUNTEER FIREFIGHTERS ASSOCIATION

LOSAP Information Manual

1. Background

a. What is LOSAP?

The Length of Service Award Program (LOSAP) is a benefit program for qualified active volunteer members of the County volunteer fire companies and the Annapolis volunteer fire companies.

Attracting and retaining quality volunteer emergency service personnel is one of the most critical problems facing the EMS/Fire/Rescue service. Maintaining an active volunteer force depends on our ability to recruit, train, and retain these personnel. LOSAP is one of the tools available for volunteer companies to aid in the recruitment and retention of volunteer personnel. LOSAP recognizes active service and provides a reward program for completing 25 years of active service.

b. Who is eligible for LOSAP?

Any member of an Anne Arundel County or Annapolis City volunteer fire company is entitled to earn service credit for participation as an active member of their company. It is the member's responsibility to ensure that all recordkeeping procedures prescribed by his/her Company are followed in order to accurately record activity in each of the LOSAP point categories.

Typically members of a Company's Ladies Auxiliary are not eligible for earning service credit under LOSAP. However, where Ladies Auxiliaries are integrated as members of the Fire Company, they may earn service credit as a member of the Fire Company. The point system criteria should be applied for participating activities in support of the Fire Company only. For example, elected positions, meetings, and activities which are conducted solely as an activity of the Ladies Auxiliary are not eligible for point credit under LOSAP.

c. What are the benefits of LOSAP?

A person who has served as a member of a County or Annapolis City volunteer fire company is entitled to receive benefits under LOSAP if the person has satisfied the following requirements:

1. Persons who are at least 50 years old and who have completed at least 25 years of active volunteer service with a County volunteer fire company, and Annapolis volunteer fire company, or the Seventh District Ambulance and Rescue Squad, Inc.; or
2. Volunteer firefighters who have been determined by the Maryland Workmen's Compensation Commission to have been permanently and totally disabled in the performance of duties as a volunteer firefighter.

Volunteer personnel who have qualified for benefits under the above provisions shall receive a monthly benefit payment of \$250 per month.

The surviving spouse of a volunteer firefighter who, at the time of death, was receiving benefits under LOSAP is entitled to receive a surviving spouse benefit. The benefits shall be paid to the surviving spouse monthly until the death or remarriage of that spouse. The benefits paid to a surviving spouse shall be \$150 per month.

Additionally, the Maryland State Legislature in 1995 passed legislation which provides for tax incentives for active volunteer fire and rescue personnel.

***ANNE ARUNDEL COUNTY
VOLUNTEER FIREFIGHTERS ASSOCIATION***

LOSAP Information Manual

2. Laws Effecting LOSAP

a. Anne Arundel County Code

**Article 12
PUBLIC SAFETY**

TITLE 1. FIRE SERVICES

SUBTITLE 2. SERVICE AWARD PROGRAM - VOLUNTEERS

§ 12-1-301. Active volunteer defined.

"Active volunteer member" means an individual who has accumulated at least 50 points each calendar year in accordance with the point system set forth in § [12-1-305](#).

(1985 Code, Art. 18, § 1-206)

§ 12-1-302. Establishment; administration.

There is a retirement program for qualified active volunteer members of the County volunteer fire companies, the Annapolis volunteer fire companies, the Anne Arundel Alarmers Association of Anne Arundel County, Inc., and the Seventh District Ambulance and Rescue Squad, Inc. The Controller shall administer the service award program.

(1985 Code, Art. 18, § 1-207) (Bill No. 23-01)

§ 12-1-303. Funding.

The benefits provided for in this subtitle shall be funded as provided in the annual budget.

(1985 Code, Art. 18, § 1-208)

§ 12-1-304. Eligibility for benefits.

(a) **Conditions.** A person who has served as a member of a County volunteer fire company, an Annapolis volunteer fire company, the Anne Arundel Alarmers Association of Anne Arundel County, Inc., or the Seventh District Ambulance and Rescue Squad, Inc., is entitled to receive benefits under this section if the person is eligible under the provisions of subsection (c) and certified in accordance with the provisions of § [12-1-307](#) to have served as an active volunteer member on or after January 1, 1970.

(b) **Discontinued service.** A person who discontinued active volunteer service on or before December 31, 1969, may receive credit for the service after being certified in accordance with the provisions of § [12-1-307](#) to have performed five years' active volunteer service on or after January 1, 1970.

(c) **Persons eligible.** The following persons are entitled to receive benefits under this section:

(1) persons who are at least 50 years old and who have completed at least 25 years of active volunteer service with a County volunteer fire company, an Annapolis volunteer fire company, the Anne Arundel Alarmers Association of Anne Arundel County, Inc., or the Seventh District Ambulance and Rescue Squad, Inc.; and

(2) volunteer fire fighters who have been determined by the Maryland Workers' Compensation Commission to have been permanently and totally disabled in the performance of duties as a volunteer fire fighter.

(d) **Surviving spouse.** The surviving spouse of a volunteer fire fighter who, at the time of death, was receiving benefits under the provisions of subsection (c) is entitled to benefits under this section. The benefits shall be paid to the surviving spouse monthly until the death or remarriage of that spouse.

(1985 Code, Art. 18, § 1-209) (Bill No. 36-87; Bill No. 23-01)

§ 12-1-305. Crediting of points.

To qualify for benefits, points shall be credited to each volunteer as follows:

Points

(1) (i) for training courses approved by the Fire Chief:

1 - 19 course hours 5

20 - 44 course hours 10

- 45 course hours or more 15
 - (ii) maximum credit for training courses 25
 - (2) (i) for each drill of at least two hours 1
 - (ii) maximum credit for drills 20
 - (3) (i) for each full night of sleep-in duty 20
 - (ii) for each standby duty of at least 4 hours 1
 - (iii) maximum credit for sleep-in and standby duty 20
 - (4) for completion of a one-year term in an elected or appointed position in the volunteer fire company or the Anne Arundel Alarmers Association of Anne Arundel County, Inc. 25
 - (5) (i) for attendance at an official meeting of the company or a meeting pertaining to the County Fire Service 1
 - (ii) maximum credit for attendance at all meetings 20
 - (6) for responding to the following:
 - (i) at least 25 calls for a company that responds to 1 - 500 calls annually 25
 - (ii) at least 50 calls for a company that responds to 501 - 1,000 calls annually 25
 - (iii) at least 75 calls for a company that responds to 1,001 - 1,500 25
 - (iv) at least 100 calls for a company that responds to 1,501 or more calls annually 25
 - (7) for full-time obligated service in the Armed Forces of the United States while a volunteer fire fighter:
 - (i) for each full year 50
 - (ii) for less than a full year Prorated
 - (8) for a volunteer with at least 15 years of service who cannot complete the volunteer fire fighters' service award program due to a medical disability 50
- (1985 Code, Art. 18, § 1-210) (Bill No. 23-01; Bill No. 7-03)

§ 12-1-306. Credit for service on or before December 31, 1969.

To provide credit for service on or before December 31, 1969, each County and Annapolis volunteer fire company, the Anne Arundel Alarmers Association of Anne Arundel County, Inc., and the Seventh District Ambulance and Rescue Squad, Inc. shall review its annual membership roster to determine the number of years of credit to which each member is entitled. In making the determination, the standards for active service shall be used as guidelines. Approval for prior service shall be certified by the chief and the board of directors of the individual company. If a volunteer member requests credit for service in more than one company, each company shall provide the certification. If sufficient records are unavailable to prove service on or before December 31, 1969, the certification shall be made only after thorough investigation and on the best knowledge, information, and belief of the chief and board of directors of the individual company.

(1985 Code, Art. 18, § 1-211) (Bill No. 23-01)

§ 12-1-307. Records and statements of eligibility.

(a) **Records.** Each participating volunteer fire company, the Annapolis volunteer fire companies, the Anne Arundel Alarmers Association of Anne Arundel County, Inc., and the Seventh District Ambulance and Rescue Squad, Inc., shall maintain detailed and accurate records for each volunteer member on forms prescribed by the Board of Trustees of the Anne Arundel County Volunteer Firefighters Association and approved by the Controller.

(b) **Statement under oath.** On January 1 of each year, the board of directors of each volunteer fire company, the Annapolis volunteer fire companies, the Anne Arundel Alarmers Association of Anne Arundel County, Inc., and the Seventh District Ambulance and Rescue Squad, Inc., shall furnish to the Board of Trustees of the Anne Arundel County Volunteer Firefighters Association a statement under oath listing the volunteer members who have qualified for credit for the previous year. The statement shall include any additional information required in accordance with the provisions of subsection (a).

(c) **Action by Board of Trustees and Controller.** On receipt of a statement made in accordance with this section, the Board of Trustees of the Anne Arundel County Volunteer Firefighters Association shall review the list of each company, the Annapolis volunteer fire companies, the Anne Arundel Alarmers Association of Anne Arundel County, Inc., and the Seventh District Ambulance and Rescue Squad, Inc., and furnish copies of the list to the Controller by February 1, together with a certification as to the accuracy of each list. If the Controller approves the certified lists the Controller shall forward copies to the volunteer fire companies, the Annapolis volunteer fire companies, the Anne Arundel Alarmers Association of Anne Arundel County, Inc., and the

Seventh District Ambulance and Rescue Squad, Inc., by March 1. On receipt, the approved list shall be posted by the respective companies in a conspicuous place in the fire hall for 30 days.

(1985 Code, Art. 18, § 1-212) (Bill No. 23-01)

§ 12-1-308. Appealing eligibility.

An individual whose name does not appear on the approved certified list made in accordance with § [12-1-307](#), or who is denied credit for service on or before December 31, 1973, may appeal in writing to the Controller within 30 days after the expiration of the period for posting the list. The Controller shall make a final decision. A person aggrieved by the decision of the Controller may appeal to the Board of Appeals.

(1985 Code, Art. 18, § 1-213)

State Code reference – Article 25A, § 5(U).

§ 12-1-309. Amount; commencement of benefits.

Benefits under this part shall be \$250 a month for life, except that the benefits paid to a surviving spouse shall be \$150 a month. The payment of benefits shall begin on the first day of the first month following eligibility.

(1985 Code, Art. 18, § 1-214) (Bill No. 35-90; Bill No. 23-01)

b. Maryland State Income Tax Benefit

During the 1995 session of the Maryland General Assembly, two bills were introduced providing a form of income tax incentive to volunteer fire, rescue, and emergency medical services personnel in Maryland. They were House Bill 75 and Senate Bill 144. These measures follow a similar effort by Senator William Amoss of Harford County in 1994.

In the final hour of the legislative session, the General Assembly passed both bills, which were exactly the same. On May 25, 1995, Governor Parris Glendening signed Senate Bill 144 into law.

To qualify for the income tax incentive, an individual must be a member of a bona fide fire, rescue, or emergency medical services organization in the State of Maryland. The member must have completed 36 months of active service within the past ten years by December 31 of the taxable year. Active service time is determined using the LOSAP point system. Active service must be completed in a volunteer capacity without any compensation for services (for the exception of nominal expenses and meals.) Individuals qualifying for active service under this provision must attain a minimum of 50 points during the taxable year by using the LOSAP point system established by Anne Arundel County.

An individual who has been active for at least 25 years under LOSAP is considered vested in LOSAP and active even though they may not earn the minimum number of points in the taxable year. Individuals who have completed 36 months of active service and has earned a minimum of 50 points in the taxable year, or who has vested interest in LOSAP, may deduct \$3,500 from their Maryland income tax return.

In order to determine eligibility for the tax incentive, the individual is responsible for reporting activities as prescribed by the LOSAP point system. The Board of Trustees of the Anne Arundel County Volunteer Firefighters Association will determine eligibility for the tax incentive in January of each year as a part of the LOSAP certification process. MSFA Form P2.2 will be issued to each member qualifying for the tax incentive. This form must be submitted as a part of the member's tax return in order to qualify for the tax incentive.

Maryland Income Tax Benefit

Article – Tax – General

Section 10-208

(i-1) Volunteer fire, rescue, or emergency medical services membership.-

(1) The subtraction under subsection (a) of this section includes an amount equal to \$3,500 if an individual is a qualifying volunteer fire, rescue, or emergency medical services member for the taxable year, as determined under paragraph (2) of this subsection.

(2) An individual is a qualifying volunteer fire, rescue, or emergency medical services member for the taxable year eligible for the subtraction modification under this subsection if the individual:

(i) is an active member of:

1. a bona fide Maryland fire, rescue, or emergency medical services organization;
2. an auxiliary organization of a bona fide Maryland fire, rescue, or emergency medical services organization; or
3. the United States Coast Guard Auxiliary;

(ii) serves the organization in a volunteer capacity without compensation, except nominal expenses or meals;

(iii) 1. qualifies for active status during the taxable year under:

A. a volunteer fire, rescue, or emergency medical services personnel or auxiliary length of service award program operated by a county or municipal corporation of the State, if the length of service award program requires for active status qualification a minimum of 50 points per year and that points be earned in at least two different categories; or

B. a point system established by a county or municipal corporation that does not operate a volunteer fire, rescue, or emergency medical services personnel or auxiliary length of service award program or by the United States Coast Guard Auxiliary, to identify active members of a volunteer fire, rescue, or emergency medical services organization or auxiliary organization, if the point system requires for active status qualification a minimum of 50 points per year and that points be earned in at least two different categories;

2. has maintained active status for at least 25 years under a volunteer fire, rescue, or emergency medical services personnel or auxiliary length of service award program or a point system established in lieu of a length of service award program;

3. is a member of the National Guard or other reserve component of the United States armed forces who has been ordered into active military service and who serves on active duty in the armed forces of the United States during the taxable year; or

4. is a civilian or a member of the Merchant Marine on assignment in support of the armed forces of the United States during the taxable year in an area designated as a combat zone by executive order of the President; and

(iv) will have been an active member of:

1. a bona fide Maryland fire, rescue, or emergency medical services organization or an auxiliary organization of a bona fide Maryland fire, rescue, or emergency medical services organization during the last 10 calendar years by December 31 of the taxable year for at least:

A. 72 months after December 31, 1999;

- B. 60 months after December 31, 2000;
- C. 48 months after December 31, 2001; and
- D. 36 months after December 31, 2002; or

2. the United States Coast Guard Auxiliary during the last 10 calendar years by December 31 of the taxable year for at least 72 months.

(3) (i) Each fire, rescue, or emergency medical services organization or auxiliary organization shall:

- 1. maintain a record of the points earned by each individual during each calendar year;
- 2. provide each member a report identifying the number of points earned in each category by February 15 of the following year; and
- 3. provide a report that includes the names, Social Security numbers, and points earned by those members qualifying for the subtraction modification under this subsection to the Maryland State Firemen's Association by May 1 of the following year.

(ii) An individual may not qualify for the subtraction under this subsection based on membership in the United States Coast Guard Auxiliary unless the United States Coast Guard Auxiliary:

- 1. maintains a record of the points earned by each individual during each calendar year;
- 2. provides each member a report identifying the number of points earned in each category by February 15 of the following year; and
- 3. provides a report that includes the names, Social Security numbers, and points earned by those members qualifying for the subtraction modification under this subsection to the Comptroller on or before October 1 of each year.

(4) To qualify for the subtraction modification under this subsection, an individual shall attach to the individual's income tax return a copy of the report provided by the organization under paragraph (3) of this subsection.

(5) On or before October 1 of each year, the Maryland State Firemen's Association shall submit to the Department of Public Safety and Correctional Services and the Office of the Comptroller a report stating the participation in the point system by the various local subdivisions with the names and Social Security numbers of individuals who qualified for the subtraction modification under this subsection for the preceding taxable year.

(6) (i) A person may not knowingly make or cause any false statement or report to be made in any application or in any document required under this subsection.

(ii) Any person who violates or attempts to violate any provision of subparagraph (i) of this paragraph shall be subject to a fine of \$1,000.

**ANNE ARUNDEL COUNTY
VOLUNTEER FIREFIGHTERS ASSOCIATION**

LOSAP Information Manual

3. The LOSAP Point System

a. Training Courses

Members may earn points for completion of formal training courses. Formal training is defined as that training which is related to the fire, rescue, emergency medical services, or administrative functions which the member performs. The maximum number of points that may be earned under this category is 25 points. Points are earned for formal training according to the following schedule:

<u>Course Hours</u>	<u>Points</u>
1-19	5
20-44	10
45 or more	15

Frequently Asked Question 1: What defines whether a training event is a training “course” or a “drill” ?

Training courses are defined for completion of a formal course of instruction where a certificate or pocket card is issued. Drills are informal training events for which no formal completion documentation is issued.

b. Drills

Members may earn one(1) point for attendance in each company drill of at least two hours in length. The maximum number of points that may be earned under this category is 20 points.

c. Sleep-in/Standby

Members may earn one(1) point for each period of standby duty lasting at least four(4) hours, or one(1) point for each night of sleep-in duty. To earn point credit for standby duty, the length of on-duty time must be a minimum of four hours over a single time period. Multiple time periods cannot be combined for point credit, nor may more than one point be earned for a single on-duty time period. The maximum number of points that may be earned under this category is 20 points.

Frequently Asked Question 2: If I sleep-in at the station, do I also earn standby credit time ?

No. You may earn point credit for each period of duty time, whether or not it includes a sleep-in. Only one point can be earned for any single standby/sleep-in period.

d. Elected or Appointed Position

Members may earn 25 points for completion of a one-year term in an elected or appointed position in the volunteer fire company. Elected or appointed positions are given additional consideration for the member under the LOSAP point system due to the additional time commitment required in the performance of the duties associated with that position. In certifying a member for qualifying for credit under this category, the company shall consider the time commitment of the position. Positions which provide an honorary title or do not require the member to commit additional effort should not be certified for credit.

Elected or appointed positions often include those administrative or line officer positions which a member may be assigned to. They may also include appointment to committees as either the chairperson or member as long as the assignment to the committee requires an additional investment of the members time to perform the duties. Elected or appointed positions may also include positions held within the County or State Associations provided the member meets the other provisions of this point area. A sample list of commonly held elected or appointed positions is included as an Appendix to this manual. It should be noted that the list should not be considered as all inclusive as a company may make appointments as required to satisfy the needs of their particular company.

e. Meetings

Members may earn one(1) point for each attendance at an official meeting of the company or a meeting pertaining to the County or State fire service. Meetings include company level meetings, committee meetings, as well as a members attendance as a company representative to County and State Association meetings. In order to receive credit for attendance at meetings, a record of the meeting must noted in the official minutes of a company level meeting or documented in separate official minutes. Any minutes which are used to document meeting attendance must include a roster of the names of individuals who attended the meeting. The maximum number of points that may be earned under this category is 20 points.

f. Responses

Members may earn 25 points for emergency responses. Emergency responses include responding to an alarm, as well as maintaining the station in a standby status for additional responses. The total responses for a company will be based upon the total responses as reported by the Anne Arundel County EMS/Fire/Rescue Computer-Aided Dispatch (CAD) records. Members may earn points in this category according to the following table:

Total annual responses for the company	Number of individual responses required
1-500	25
501-1000	50
1001-1500	75
1501 or more	100

g. Military Service Credit

A volunteer member who is required to serve extended obligatory military service in the Armed Forces of the United States shall be considered on military leave. During the period of active military service the volunteer shall receive full service credit for each year or portion of each year served on active military duty.

Frequently Asked Question 3: Is there a maximum number of years that a member can earn Military Service Credit ?

No. The provisions of the Anne Arundel County Code contain no limiting provisions on Military Service Credit. However, the member's Company must maintain the member in good standing for the period of service in order to qualify.

ANNE ARUNDEL COUNTY VOLUNTEER FIREFIGHTERS ASSOCIATION

LOSAP Information Manual

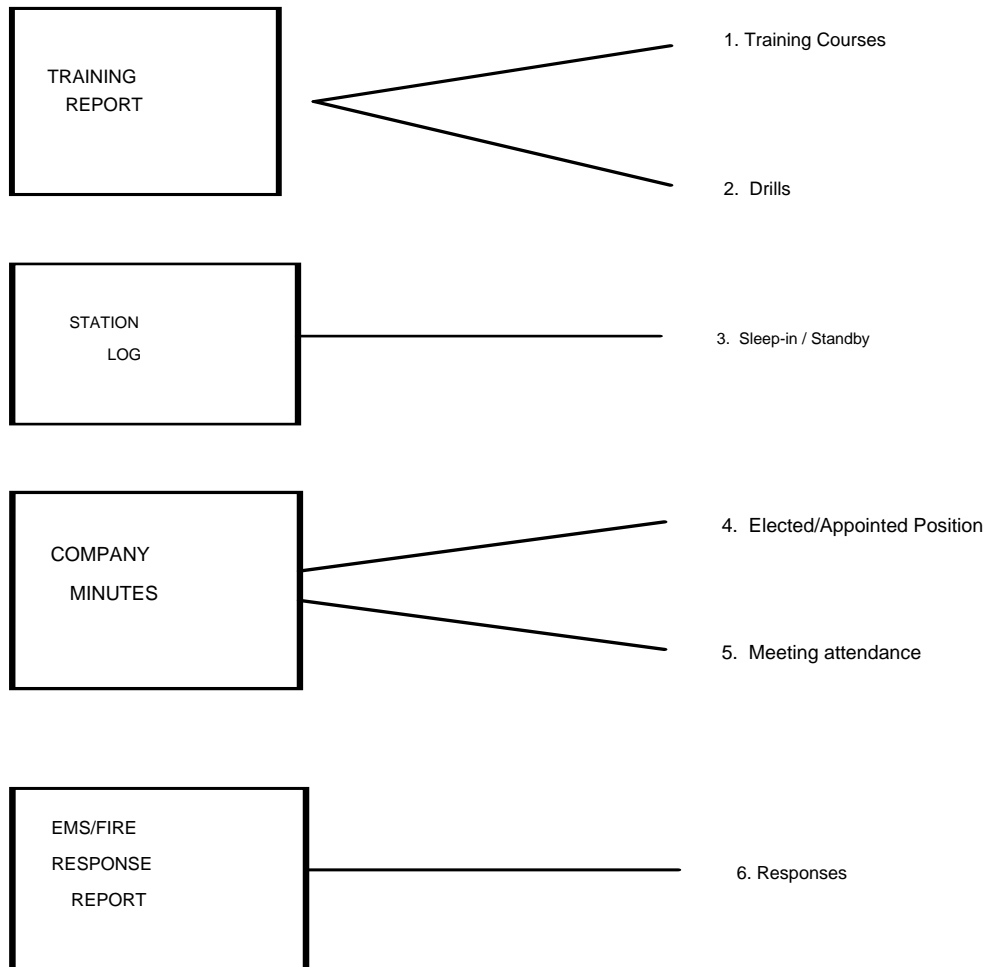
4. Company Responsibilities

Each participating Company shall appoint a Company LOSAP Coordinator. It shall be the responsibility of the Company LOSAP Coordinator to maintain an accurate and complete recordkeeping system to record and report each member's activity for each of the LOSAP point categories. The Anne Arundel County Volunteer Firefighters Association has not prescribed the method which each company shall use to maintain LOSAP records in order to permit flexibility to meet each company's individual requirements and capabilities.

In this section of the LOSAP Information Manual, the requirements for recordkeeping are described. In the appendices to this manual, a set of recommended forms are provided for reference. Where a participating company has not implemented a recordkeeping system, these forms are recommended for use. If a participating company already has a recordkeeping system in place, then the present forms may be used provided they provide an accurate and complete capability to record required information.

a. Recordkeeping

It is the responsibility of each company to maintain complete and accurate records to document the activities of each member. Many of the records required for determining LOSAP point eligibility are already maintained at a Company level. Reference the following illustration which depicts what records provide inputs to meet the LOSAP recordkeeping requirements:



LOSAP Category: Training

When a member completes a training course, he/she should complete a training report as provided by Anne Arundel County EMS/Fire/Rescue. Completion of the training report permits the member to receive proper credit for completion of the training. It also assists in the generation of statistical information on hours dedicated to training and advancement of personnel. The Company LOSAP Coordinator should maintain a station copy of the Training Report and record any member training on his/her LOSAP record.

LOSAP Category: Drills

Similarly, when a Company holds a drill or a member attends a drill outside the Company, a training report should be completed. This also permits the generation of statistical information and the station copy provides a source of record for the Company LOSAP Coordinator.

LOSAP Category: Sleep-In/Standby

Each Company must maintain a Station Log to permit each member to record sleep-in/standby time. Each Company will be permitted to adopt a format for the Station Log which may satisfy their individual company needs. The Board of Trustees has also defined a recommended Station Log format which Companies are encouraged to adopt. Appendix B.1 depicts a recommended format for a monthly Station Log. Each member shall maintain his/her activity record on this log. At the end of the month, the Company LOSAP Coordinator will remove the current month's logs and provide blank logs for the following month. The current month's logs are then recorded on an annual activity log. A copy of the recommended annual log is provided in Appendix B.2

LOSAP Category: Elected/Appointed Position

The LOSAP point system includes provisions for earning points for an elected or appointed position (reference Section 3.d.) In order to provide a record of all elected or appointed positions, they must be recorded as a part of the official Company minutes where the appointment or election was conducted.

LOSAP Category: Meetings

Each Company must maintain a record of member's attendance at meetings. When Company or Board of Director's meetings are held, a roster should be completed by each member in attendance as a part of the record of the meeting. When members attend State or County Association, or external committee meetings, a report should be made at

the next regular Company meeting and the member's attendance made a part of the Company's meeting minutes.

LOSAP Category: Responses

Members responses to emergency calls are recorded on EMS or Fire Response Reports. A station record of these calls should be maintained by the Company LOSAP Coordinator and recorded on the member's LOSAP record.

LOSAP Category: Military Service Credit

Members who are requesting consideration for Military Service Credit must supply a copy of their military deployment order to the AACVFA Board of Trustees. The military orders must indicate their local address, location of deployment, and inclusive dates of deployment. Failure to provide a copy of military orders or providing incomplete information will result in a denial of Military Service Credit.

LOSAP Category: Medical Disability Credit

Members who are requesting consideration for Medical Disability Credit must supply a physician's letter of certification indicating the member's incapacity for participating in active emergency services or providing administrative support. The letter must indicate the condition of the member's disability and the date on which the condition was detected. Failure to provide a copy of a physician letter or providing incomplete information will result in a denial of Medical Disability Credit.

b. Reporting

The LOSAP Committee of the Anne Arundel County Volunteer Firefighters Association will provide each Company LOSAP Coordinator with a blank LOSAP worksheet. The Company LOSAP Coordinator must then record each member's activity records on the worksheet and return it to the LOSAP Committee according to their prescribed timeline, usually by the next Association meeting.

The LOSAP Committee will then enter all of the member activity information into the LOSAP Database. After all information is entered, a summary report containing all information to date for all company members will be returned to the Company LOSAP Coordinator. The summary report is usually provided to the Company LOSAP Coordinator at the next quarterly reporting period, along with the blank worksheet for that quarter. The Company LOSAP Coordinator should verify the accuracy of this information and report any errors to the AACVFA LOSAP Committee.

c. Certification

At the completion of the calendar year, each Company will certify their member's activity records to the Anne Arundel County Volunteer Firefighters Association Board of Trustees. Each member will review and certify an annual point sheet which serves as a record of activity in each LOSAP category. The Company LOSAP Coordinator, in conjunction with the Company Board of Directors will certify a Summary Report for all members. The Summary Report must be signed by a minimum of three directors under certification of a Notary Public. The Summary Report is then forwarded to the AACVFA Board of Trustees. Refer to Section 4.c for further information concerning the annual certification process.

The Board of Trustees will review each member's LOSAP history to determine a member's eligibility for the Maryland State Income Tax Incentive. It will be each participating Company's responsibility to ensure that the members receive the required MSFA P2.2 form for completing his/her Maryland State Income Tax Return. If a member has transferred into an Anne Arundel County fire or rescue Company, the Company LOSAP Coordinator should supply them with a Form MSFA P2.3 and have them obtain certification information from their previous Company. This form should be forwarded to the AACVFA Board of Trustees as part of the Company's annual certification.

ANNE ARUNDEL COUNTY VOLUNTEER FIREFIGHTERS ASSOCIATION

LOSAP Information Manual

5. AACVFA Responsibilities

The administration of LOSAP is the responsibility of the Board of Trustees of the Anne Arundel County Volunteer Firefighters Association. A LOSAP Committee will be appointed by the President of the Association to assist in the recordkeeping responsibilities for LOSAP.

a. Recordkeeping

The LOSAP Committee of the Anne Arundel County Volunteer Firefighters Association, in conjunction with the Board of Trustees, is responsible for maintaining a database of individual members LOSAP eligibility.

The Board of Trustees will also maintain a LOSAP History Database to provide a record of all years of service credit that a member has earned. This database will be used as a source of record for determining an individual's eligibility for LOSAP benefits at the completion of 25 years of service credit and reaching the minimum age of 50. The LOSAP History Database will also be used in determining an individual's eligibility for the Maryland Income Tax Incentive (reference Section 2.b)

b. Reporting

Each quarter, the LOSAP Committee will provide each Company LOSAP Coordinator with a blank worksheet. The Company LOSAP Coordinator must then record each member's activity records on the worksheet and return it to the LOSAP Committee according to their prescribed timeline, usually by the next Association meeting.

The LOSAP Committee will then enter all of the member activity information into the LOSAP Database. After all information is entered, a summary report containing all information to date for all company members will be returned to the Company LOSAP Coordinator. The summary report is usually provided to the Company LOSAP Coordinator at the next quarterly reporting period, along with the blank worksheet for

that quarter. The Company LOSAP Coordinator should verify the accuracy of this information and report any errors to the AACVFA LOSAP Committee.

c. Certification

At the completion of the calendar year, the Board of Trustees and the LOSAP Committee will establish a timeline for the annual certification of members for service credit under LOSAP. A typical timeline for end of year certification is described below:

<u>End of Year plus ..</u>	<u>Required Activity</u>
-30 days	At the general Association meeting proceeding the end of year, the LOSAP Committee will provide each Company with a blank worksheet for reporting of the 4 th Quarter.
+10 days	Company LOSAP Coordinators must submit 4 th Quarter Activity Reports
+15 days	AACVFA LOSAP Committee enter 4 th Quarter information into LOSAP Database and prepares end of year point sheets Individual Point sheets will be forwarded to all Companies. The Board of Trustees will also provide a Company Summary Sheet for recording of all members service credit for the year.
+25 days	Company reviews point sheets and has each member review and certify their individual sheet. All point sheets and Summary Reports must be submitted to the Board of Trustees by the date defined. Summary sheet must be certified by the Company Board of Directors with signatures certified by a Notary Public.
+30 days (February 1)	Board of Trustees certifies all members to the Anne Arundel County Controller.

- +45 days (February 15) The Board of Trustees will provide each Company with the required MSFA P2.2 forms for each member who is eligible for the Maryland Income Tax Incentive.
- +60 days (March 1) Anne Arundel County Controller approves certification and returns to the Board of Trustees
- +65 days Board of Trustees returns copy of certified Summary Report to Company. A copy of this certification must be posted in the station for member's verification
- +90 days (April 1) Any corrections or appeals for credit must be forwarded to the Board of Trustees

ANNE ARUNDEL COUNTY VOLUNTEER FIREFIGHTERS ASSOCIATION

LOSAP Information Manual

6. Procedures for Appeal

A. Appeal of Prior Service Credit

When the LOSAP system was established in 1973, each Company was required to conduct a review of its membership roster to determine the number of prior years service credit that each member was entitled to. The LOSAP standards for active service were applied as a guideline in determining the years of credit that each member was credited with.

Members who were not credited with prior service years as part of this initial review may appeal for prior service credit. This appeal must be filed with the Anne Arundel County Finance Officer and must be supported with documentation sufficient to prove the member's eligibility for the years claimed. Where sufficient records may be unavailable to prove prior service credit, a thorough investigation by the Finance Officer and the AACVFA Board of Trustees will be conducted to determine eligibility. Service credit for prior years which were not recorded as a part of the initial review and certification will only be applied to a member's service record after earning five additional years of service credit. (Reference Anne Arundel County Code Section 1-209)

B. Appeal of Annual Service Credit

During the month of January, the AACVFA Board of Trustees will certify each member's eligibility based on activity records submitted by the member's Company during the previous year. An Annual Certification Form will be provided for each member to review and certify his/her service credit eligibility. If any part of the member's point credit is incomplete or inaccurate, he/she should report the error to the Company LOSAP Coordinator. Corrections to the Annual Certification Form will be made by the Company LOSAP Coordinator and copies of documentation

supporting the correction will be forwarded to the Board of Trustees along with the Annual Certification Form.

Upon receipt of the Company Summary and Annual Certification Form(s), the Board of Trustees will review the list and certify member's service records to the Anne Arundel County Controller. Once the Controller reviews and approves the certifications, a copy will be returned to the Company LOSAP Coordinator. This copy of the Company Summary must be posted in the Station house for 30 days to permit members to verify their service credit has been applied. Members who have not received service credit may appeal in writing to the Board of Trustees and the Controller for reconsideration. The appeal must include any documentation supporting the member's claim for service credit. After review of the member's appeal, the Board of Trustees will make a recommendation to the Controller. The Controller will make the final decision on the appeal. Any person aggrieved by the decision of the Controller may appeal to the Anne Arundel County Court of Appeals. (Reference Anne Arundel County Code, Section 1-213)

ANNE ARUNDEL COUNTY VOLUNTEER FIREFIGHTERS ASSOCIATION

LOSAP Information Manual

Appendices

A. List of Elected and Appointed Positions

The following list defines some typical elected or appointed positions for which a member can earn service points under the Elected/Appointed category. It is recognized that Company's may make appointments to a position which is not included on this list in order to satisfy unique requirements or activities. The Board of Trustees will review these appointments on an individual basis for applicability. Guidelines for earning point credit under this category are described in Section 3.d.

Elected or Appointed Positions

Chief	Membership Committee
Assistant Chief	Training Committee
Captain	Bingo Committee
Lieutenant	Carnival Committee
EMS Captain	Building Committee
EMS Lieutenant	Quartermaster
Training Officer	Statistics Committee
President	Company LOSAP Coordinator
Vice President	Fund Raising Committee
Secretary	Ways and Means Committee
Assistant Secretary	EMS Committee
Recording Secretary	Recruitment Committee
Corresponding Secretary	Fire Prevention Committee
Financial Secretary	Bylaws Committee
Membership Secretary	Public Relations Committee
Treasurer	Apparatus Committee
Assistant Treasurer	Uniform Committee
Board of Director	County Association position
Board of Trustee	State Association position
Chaplain	National Association position

B. Recommended and Required Forms

- B.1 Anne Arundel County Volunteer Firefighters Association, Form L.1, Member Information Form
- B.2 Anne Arundel County Volunteer Firefighters Association, Form L.2, Benefit Certification Form
- B.3 Anne Arundel County Volunteer Firefighters Association, Form L.3, Sample Station Log - Monthly
- B.4 Anne Arundel County Volunteer Firefighters Association, Form L.4, Sample Station Log - Annual
- B.5 Anne Arundel County Volunteer Firefighters Association, Form L.5, Annual Certification Form
- B.6 Anne Arundel County Volunteer Firefighters Association, Form MSFA P2.2, Annual Certification Form
- B.7 Maryland State Firemen's Association, Form MSFA P2.3, Verification of Activity

ANNE ARUNDEL COUNTY
VOLUNTEER
FIREFIGHTERS ASSOCIATION
LOSAP PROGRAM

Anne
Arundel
County
Volunteer
Firefighters
Association

LOSAP
Form L.1

Member
Information
Form

REASON FOR FORM (CHECK ONE)

- ADDITION
 CHANGE
 DELETION

COMPANY NUMBER _____

SOCIAL SECURITY NUMBER _____

NAME _____
FIRST MI LAST JR/SR

ADDRESS _____

CITY _____ STATE _____ ZIP CODE _____

PHONE NUMBER (____) _____

DATE OF BIRTH ____ / ____ / ____ DATE OF MEMBERSHIP ____ / ____ / ____

PRIOR MEMBERSHIP: COMPANY _____

OTHER DATA _____

PLEASE NOTE.....PRINT OR TYPE INFORMATION

1. ALL FORMS MUST INCLUDE THE SOCIAL SECURITY NUMBER AND NAME FIELDS FILLED IN.
2. ANY NEW PERSONNEL MUST HAVE ALL FIELDS COMPLETED

Anne Arundel County Volunteer Firefighters Association
Length of Service Award Program
Benefit Certification Form

Date ____/____/____

To: _____
From: Board of Trustees,
Anne Arundel County Volunteer Firefighters Association

Anne
Arundel
County
Volunteer
Firefighters
Association

LOSAP
Form L.2

Benefit
Certification
Form

A review of records maintained for the Length of Service Award Program (LOSAP) indicates that you may be eligible for the following level of certification:

You have completed 25 years of active service. You will be eligible for payment of benefits upon reaching the age of 50.

You have completed 25 years of active service AND have reached the minimum age of 50. You are eligible for immediate payment of benefits.

In order to complete our certification of your eligibility for benefits, we require that the following information be provided:

NAME: _____

ADDRESS: _____

CITY: _____ ST: _____ ZIP: _____

SOCIAL SECURITY NUMBER: _____ - _____ - _____

DATE OF BIRTH: ____/____/____ *(Note: In order to verify date of birth, a copy of your driver license or certificate of birth must be included with this application.)*

Name of Volunteer Fire Company from which this application is submitted:

I hereby certify that the information above is true and accurate to the best of our belief and knowledge.

Signature of applicant: _____

Signature of company representative: _____

ANNUAL CERTIFICATION

ANNE ARUNDEL COUNTY VOLUNTEER FIREFIGHTERS ASSOCIATION

COMPANY

LENGTH OF SERVICE AWARD PROGRAM FOR 2007

NAME

SS#

-----ACTIVITY-----

POINT
CREDIT

1. TRAINING COURSES (25 PT. MAX.)

HOURS

- A.
- B.
- C.
- D.
- E.

2. DRILLS (20 PT. MAX) TOTAL ATTENDED

3. SLEEPIN/STANDBY (20 PT. MAX)

TOTAL SLEEPIN FOR THE YEAR
TOTAL STANDBY FOR THE YEAR

4. ELECTED/APPOINTED POSITION (25 PT. MAX.)

POSITION SERVED

5. ATTENDANCE AT MEETINGS (20 PT. MAX)

TOTAL MEETINGS FOR YEAR

6. RESPONSES (25 PT. MAX)

TOTAL DEPT. RESPONSES

MEMBER RESPONSES

7. ARMED FORCES-ACTIVE DUTY (50 PT. MAX)

TOTAL

CERTIFIED AS A TRUE AND CORRECT REPORT

DATE _____

MEMBER SIGNATURE _____

COMPANY LOSAP, CHAIRMAN _____

PHONE _____

FOR BOARD OF TRUSTEES USE ONLY-----

APPROVED _____

DISAPPROVED _____

SIGNATURE _____

DATE _____

Anne
Arundel
County
Volunteer
Firefighters
Association

LOSAP
Form L.5

Annual
Certification
Form

ANNUAL CERTIFICATION

MFSA-P2.2

ANNE ARUNDEL COUNTY VOLUNTEER FIREFIGHTERS ASSOCIATION

COMPANY

LENGTH OF SERVICE AWARD PROGRAM FOR 2007

NAME	SS#	-----ACTIVITY-----	HOURS	POINT CREDIT
1. TRAINING COURSES (25 PT. MAX.)				
A.				
B.				
C.				
D.				
E.				
2. DRILLS (20 PT. MAX) TOTAL ATTENDED				
3. SLEEPIN/STANDBY (20 PT. MAX)				
TOTAL SLEEPIN FOR THE YEAR				
TOTAL STANDBY FOR THE YEAR				
4. ELECTED/APPOINTED POSITION (25 PT. MAX.)				
POSITION SERVED				
5. ATTENDANCE AT MEETINGS (20 PT. MAX)				
TOTAL MEETINGS FOR YEAR				
6. RESPONSES (25 PT. MAX)				
TOTAL DEPT. RESPONSES		MEMBER RESPONSES		
				TOTAL

Anne
Arundel
County
Volunteer
Firefighters
Association

LOSAP
Form
MSFA P2.2

Annual
Certification
Form

CERTIFIED AS A TRUE AND CORRECT REPORT DATE _____

MEMBER SIGNATURE _____

COMPANY LOSAP, CHAIRMAN _____ PHONE _____

YEARS OF SERVICE _____ QUALIFIED: _____ YES: _____ NO: _____

FOR BOARD OF TRUSTEES USE ONLY-----

APPROVED _____ DISAPPROVED _____

SIGNATURE _____ DATE _____

MARYLAND STATE FIREMEN'S ASSOCIATION



VERIFICATION OF ACTIVITY FOR THE MARYALND STATE INCOME TAX INCENTIVE PROGRAM

To be completed by Member's former company and forwarded to the Company or County Point System or LOSAP Coordinator of the Member's current company.

MARYLAND COUNTY: _____ COMPANY: _____

MEMBER'S NAME: _____ SOCIAL SECURITY NO. _____

ENTER POINTS BY CATEGORY PER YEAR. DO NOT EXCEED MAXIMUM.

Enter Year >>>										
1. Formal Training (25 points maximum)										
2. Drills (20 points maximum)										
3. Sleep In/Standby (20 points maximum)										
4. Elected/Appointed Position (25 points maximum)										
5. Meetings (25 points maximum)										
6. Alarms (40 points maximum)										
7. Collateral Duties (25 points maximum)										
Total Points										

We certify that the above stated activities are true and accurate to the best of our knowledge.

Company Point System Coordinator

Date

Authorized Company Official
(President, Secretary, or Board Chairman)

Date