



INNOVATION GRANTS

Determining Fair Market Compensation

for Volunteer Firefighters and Emergency Medical Services Practitioners

The Wisconsin Department of Revenue (DOR) is providing this guide to help you determine fair market compensation for volunteer firefighters and emergency medical services (EMS) practitioners under sec. [79.038 \(1\)\(b\)\(3\)](#), Wis. Stats.

Innovation Grant Requirement

For an Innovation Grant application, a county, municipality, or tribe must report the total cost of providing the service being transferred for the calendar year preceding the transfer date. (sec. [79.038 \(1\)\(a\)1c](#), Wis. Stats.)

DOR understands volunteer firefighters and EMS practitioners may not receive compensation for services to the municipality, county, or tribe. However, to be eligible for the Innovation Grant, you must determine the total cost of providing the service prior to the transfer and the projected savings after transferring the service. The costs you report for volunteer firefighters and EMS practitioners must reflect fair market compensation.

Applicable positions:

- Firefighter
- First line supervisor of firefighting and prevention workers
- Emergency medical technician (EMT)
- Paramedic
- Ambulance drivers and attendants (except EMT)

Determine Cost of Providing Service

- **For a volunteer, cost of providing a service includes four components:** (sec. [79.038\(1\)\(b\)\(2\)](#))
 - A. Wages
 - B. Fringe benefits
 - C. Training
 - D. Equipment

Determine Fair Market Compensation

The steps below describe how to determine the fair market compensation for the volunteer providing the service in the calendar year preceding the transfer.

A. Wages – determine cost using the highest of the three costs listed below. If you:

- (1) Incurred wage costs for the volunteer
- (2) Incurred wage costs for a non-volunteer equivalent
- (3) Did not incur any wage costs – use the U.S. Bureau of Labor Statistics information based on your county to find an applicable position that most closely matches the volunteer's job duties (*see appendix for additional information*)

Fair market wages cost for volunteer _____ (W)

B. Fringe benefits – determine cost using the highest of the three costs listed below. If you:

- (1) Incurred fringe benefit costs for the volunteer
- (2) Incurred fringe benefit costs for a non-volunteer equivalent
- (3) Did not incur any fringe benefits costs – multiply your fair market wages result (W) above by 0.44 to determine the fringe benefit costs to use (*based on U.S. Bureau of Labor Statistics data for the West North Central region including the state of Wisconsin*)

Fair market fringe benefits cost for volunteer _____ (FB)

C. Training – include all costs related to required training (ex: registration, travel, etc.) for:

(1) **A volunteer** – you incurred training costs for the volunteer and/or the volunteer incurred training costs on their own – use the total of those costs. If not, use (2).

(2) **A non-volunteer equivalent** – you incurred training costs – use those costs. If not, use "0."

Training cost for volunteer _____ (T)

D. Equipment – include personal protective equipment (PPE) such as gloves, helmets, eye protection, etc. For:

(1) **A volunteer** – you incurred equipment costs for the volunteer and/or the volunteer incurred equipment costs on their own – use the total of those costs. If not, use (2).

(2) **A non-volunteer equivalent** – you incurred equipment costs – use those costs. If not, use "0."

Equipment cost for volunteer _____ (E)

Total Fair Market Compensation Amount for Volunteer

(Wages + Fringe Benefits + Training + Equipment) = _____

Other Volunteer Costs

- **If the amounts determined above matches your other volunteers** – multiply the number of volunteers you have by the "Total Fair Market Compensation Amount for Volunteer" to determine the cost for all volunteers. Include this amount in your costs of providing the service for the calendar year preceding the transfer.
- **If any amount differs for wages, fringe benefits, training, or equipment between your volunteers** – you must calculate the volunteers separately to determine the cost for all volunteers. Include the amount for each volunteer in your costs of providing the service type during the calendar year preceding the transfer.

Appendix: Determine Fair Market Wages Using U.S. Bureau of Labor Statistics Information

To determine fair market wages for the period, multiply the median hourly wage by the number of hours the volunteer worked during the calendar year preceding the transfer.

To find the appropriate median hourly wage – refer to Table I on pages 3-4 for a detailed list of occupation codes and wages by county (separate [spreadsheet](#) available). You may also follow to steps below to access the info on the U.S. Bureau of Labor Statistics website

1. **Review the information online** – visit [Occupational Employment and Wage Statistics](#)
2. **Locate your county** – click the link for your county

Example:

Wisconsin

- Adams County - [Northeastern Wisconsin nonmetropolitan area](#)
- Ashland County - [Northwestern Wisconsin nonmetropolitan area](#)
- Barron County - [Western Wisconsin nonmetropolitan area](#)
- Bayfield County - [Northwestern Wisconsin nonmetropolitan area](#)
- Brown County - [Green Bay, WI](#)
- Buffalo County - [Western Wisconsin nonmetropolitan area](#)
- Burnett County - [Northwestern Wisconsin nonmetropolitan area](#)
- Calumet County - [Appleton, WI](#)
- Chippewa County - [Eau Claire, WI](#)
- Clark County - [Western Wisconsin nonmetropolitan area](#)
- Columbia County - [Madison, WI](#)
- Crawford County - [Western Wisconsin nonmetropolitan area](#)
- Dane County - [Madison, WI](#)
- Dodge County - [South Central Wisconsin nonmetropolitan area](#)
- Door County - [Northeastern Wisconsin nonmetropolitan area](#)

3. On your county's page, scroll down to the table and find the five applicable occupation codes (listed below)

Ambulance Drivers and Attendants, Except Emergency Medical Technicians – occupation code 53-3011										
Occupation code	Occupation title (click on the occupation title to view its profile)	Level	Employment	Employment RSE	Employment per 1,000 jobs	Location quotient	Median hourly wage	Mean hourly wage	Annual mean wage	Mean wage RSE
53-3011	Ambulance Drivers and Attendants, Except Emergency Medical Technicians	detail	70	22.8%	0.358	4.72	\$16.97	\$18.73	\$38,950	11.3%

EMT – occupation code 29-2042										
Occupation code	Occupation title (click on the occupation title to view its profile)	Level	Employment	Employment RSE	Employment per 1,000 jobs	Location quotient	Median hourly wage	Mean hourly wage	Annual mean wage	Mean wage RSE
29-2042	Emergency Medical Technicians	detail	450	24.3%	3.330	3.03	\$13.60	\$16.47	\$34,260	8.1%

Paramedic – occupation code 29-2043										
Occupation code	Occupation title (click on the occupation title to view its profile)	Level	Employment	Employment RSE	Employment per 1,000 jobs	Location quotient	Median hourly wage	Mean hourly wage	Annual mean wage	Mean wage RSE
29-2043	Paramedics	detail	30	20.7%	0.632	0.97	\$23.36	\$24.25	\$50,430	4.1%

Firefighter – occupation code 33-2011										
Occupation code	Occupation title (click on the occupation title to view its profile)	Level	Employment	Employment RSE	Employment per 1,000 jobs	Location quotient	Median hourly wage	Mean hourly wage	Annual mean wage	Mean wage RSE
33-2011	Firefighters	detail	210	37.7%	4.449	2.14	\$21.59	\$24.30	\$50,540	7.6%

First-Line Supervisors of Firefighting and Prevention Workers – occupation code 33-1021										
Occupation code	Occupation title (click on the occupation title to view its profile)	Level	Employment	Employment RSE	Employment per 1,000 jobs	Location quotient	Median hourly wage	Mean hourly wage	Annual mean wage	Mean wage RSE
33-1021	First-Line Supervisors of Firefighting and Prevention Workers	detail	80	20.2%	0.390	0.70	\$37.66	\$36.69	\$76,310	6.1%

Table I – List of all Wisconsin counties with the applicable occupation codes/fair market wages

County	Emergency Medical Technicians (29-2042)	Paramedics (29-2043)	Firstline Supervisors of Firefighting and Prevention Workers (33-1021)	Firefighters (33-2011)	Ambulance Drivers and Attendants (except EMT) (53-3011)
Adams	\$18.31	\$26.40	\$37.66	\$20.90	\$16.97
Ashland	\$15.82	\$23.36	\$37.66*	\$21.59	\$16.97*
Barron	\$13.60	\$24.08	\$35.28	\$17.95	\$10.00
Bayfield	\$15.82	\$23.36	\$37.66*	\$21.59	\$16.97*
Brown	\$21.53	\$28.19*	\$35.22	\$20.89	\$16.97*
Buffalo	\$13.60	\$24.08	\$35.28	\$17.95	\$10.00
Burnett	\$15.82	\$23.36	\$37.66*	\$21.59	\$16.97*
Calumet	\$17.32	\$28.19	\$45.09	\$29.12	\$16.97*
Chippewa	\$21.95	\$24.08*	\$30.35	\$18.27	\$10.00*
Clark	\$13.60	\$24.08	\$35.28	\$17.95	\$10.00
Columbia	\$20.15	\$25.73	\$39.00	\$29.23	\$15.98
Crawford	\$13.60	\$24.08	\$35.28	\$17.95	\$10.00
Dane	\$20.15	\$25.73	\$39.00	\$29.23	\$15.98
Dodge	\$17.78	\$22.65	\$36.66	\$19.07	\$16.97*
Door	\$18.31	\$26.40	\$37.66	\$20.90	\$16.97
Douglas	\$17.70	\$31.34	\$29.33	\$18.81	\$16.97*
Dunn	\$13.60	\$24.08	\$35.28	\$17.95	\$10.00
Eau Claire	\$21.95	\$24.08*	\$30.35	\$18.27	\$10.00*

County	Emergency Medical Technicians (29-2042)	Paramedics (29-2043)	Firstline Supervisors of Firefighting and Prevention Workers (33-1021)	Firefighters (33-2011)	Ambulance Drivers and Attendants (except EMT) (53-3011)
Florence	\$18.31	\$26.40	\$37.66	\$20.90	\$16.97
Fond du Lac	\$21.88	\$26.79	\$45.09*	\$15.25	\$16.97*
Forest	\$18.31	\$26.40	\$37.66	\$20.90	\$16.97
Grant	\$17.78	\$22.65	\$36.66	\$19.07	\$16.97*
Green	\$20.15	\$25.73	\$39.00	\$29.23	\$15.98
Green Lake	\$17.78	\$22.65	\$36.66	\$19.07	\$16.97*
Iowa	\$20.15	\$25.73	\$39.00	\$29.23	\$15.98
Iron	\$15.82	\$23.36	\$37.66*	\$21.59	\$16.97*
Jackson	\$13.60	\$24.08	\$35.28	\$17.95	\$10.00
Jefferson	\$17.78	\$22.65	\$36.66	\$19.07	\$16.97*
Juneau	\$13.60	\$24.08	\$35.28	\$17.95	\$10.00
Kenosha	\$20.85	\$32.58	\$59.19	\$41.11	\$15.66
Kewaunee	\$21.53	\$28.19*	\$35.22	\$20.89	\$16.97*
La Crosse	\$20.78	\$25.97	\$35.28*	\$18.61	\$10.00*
Lafayette	\$17.78	\$22.65	\$36.66	\$19.07	\$16.97*
Langlade	\$18.31	\$26.40	\$37.66	\$20.90	\$16.97
Lincoln	\$18.31	\$26.40	\$37.66	\$20.90	\$16.97
Manitowoc	\$18.31	\$26.40	\$37.66	\$20.90	\$16.97
Marathon	\$15.52	\$26.40*	\$25.84	\$19.66	\$16.97*
Marinette	\$18.31	\$26.40	\$37.66	\$20.90	\$16.97
Marquette	\$17.78	\$22.65	\$36.66	\$19.07	\$16.97*
Menominee	\$18.31	\$26.40	\$37.66	\$20.90	\$16.97
Milwaukee	\$21.82	\$27.20	\$38.71	\$23.37	\$16.97*
Monroe	\$13.60	\$24.08	\$35.28	\$17.95	\$10.00
Oconto	\$21.53	\$28.19*	\$35.22	\$20.89	\$16.97*
Oneida	\$18.31	\$26.40	\$37.66	\$20.90	\$16.97
Outagamie	\$17.32	\$28.19	\$45.09	\$29.12	\$16.97*
Ozaukee	\$21.82	\$27.20	\$38.71	\$23.37	\$16.97*
Pepin	\$13.60	\$24.08	\$35.28	\$17.95	\$10.00
Pierce	\$22.55	\$31.90	\$37.37	\$18.69	\$17.07
Polk	\$13.60	\$24.08	\$35.28	\$17.95	\$10.00
Portage	\$18.31	\$26.40	\$37.66	\$20.90	\$16.97
Price	\$15.82	\$23.36	\$37.66*	\$21.59	\$16.97*
Racine	\$17.93	\$40.67	\$44.61	\$29.22	\$15.66*
Richland	\$17.78	\$22.65	\$36.66	\$19.07	\$16.97*
Rock	\$18.29	\$28.68	\$45.26	\$30.87	\$15.98*
Rusk	\$15.82	\$23.36	\$37.66*	\$21.59	\$16.97*
Sauk	\$17.78	\$22.65	\$36.66	\$19.07	\$16.97*
Sawyer	\$15.82	\$23.36	\$37.66*	\$21.59	\$16.97*
Shawano	\$18.31	\$26.40	\$37.66	\$20.90	\$16.97
Sheboygan	\$21.40	\$27.20*	\$45.09*	\$42.31	\$16.97*
St. Croix	\$22.55	\$31.90	\$37.37	\$18.69	\$17.07
Taylor	\$15.82	\$23.36	\$37.66*	\$21.59	\$16.97*
Trempealeau	\$13.60	\$24.08	\$35.28	\$17.95	\$10.00
Vernon	\$13.60	\$24.08	\$35.28	\$17.95	\$10.00
Vilas	\$18.31	\$26.40	\$37.66	\$20.90	\$16.97
Walworth	\$17.78	\$22.65	\$36.66	\$19.07	\$16.97*
Washburn	\$15.82	\$23.36	\$37.66*	\$21.59	\$16.97*
Washington	\$21.82	\$27.20	\$38.71	\$23.37	\$16.97*
Waukesha	\$21.82	\$27.20	\$38.71	\$23.37	\$16.97*
Waupaca	\$17.78	\$22.65	\$36.66	\$19.07	\$16.97*
Waushara	\$17.78	\$22.65	\$36.66	\$19.07	\$16.97*
Winnebago	\$21.88*	\$28.19*	\$40.58	\$23.56	\$16.97*
Wood	\$18.31	\$26.40	\$37.66	\$20.90	\$16.97

Questions? Contact us at lgs@wisconsin.gov, (608) 266-1932, or (608) 266-5815.