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December 13, 2013

Daniel Werfel
Acting Commissioner, Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Dear Acting Commissioner Werfel:

I am writing to request that the Internal Revenue Service (IRS) act as quickly as possible to clarify an ambiguity regarding the Affordable Care Act (ACA) that is causing concern among volunteer fire departments in my congressional district.

Several volunteer fire departments have contacted me to express their concern that they may be required to purchase employer-provided health insurance for their volunteers when the requirement for large employers to offer health insurance goes into effect in 2015. They are concerned that the IRS may count volunteer firefighters as "employees" to whom they must offer health insurance.

Western New York is home to many volunteer fire departments and we have a proud and longstanding tradition of incorporating these volunteers into our first responder network. We do not consider these volunteers to be "employees". In fact I can tell you that neither the volunteer fire departments nor the volunteer firefighters themselves consider these volunteers to be "employees" at all. They are plainly volunteers providing an invaluable service to our community.

It is my belief that the ACA will benefit volunteer firefighters because it strengthens health coverage by introducing a number of important consumer protections. And for those volunteers who do not have coverage offered by their actual employer, it will enable them to purchase insurance of higher quality and lower cost than is widely available on the current individual market.

However, as a Member of Congress who participated in the debate on the Affordable Care Act both in the House Committee on Ways and Means and on the Floor of the House, I can tell you that it was not the intent of Congress that volunteer fire departments should be required to purchase health insurance for its volunteers. Therefore I request that the IRS clarify the issue consistent with that congressional intent as soon as possible.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in blue ink that reads "Brian Higgins". The signature is stylized with a large, sweeping initial "B" and a cursive "Higgins".

Brian Higgins
Member of Congress