
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1379 Session of
1995

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WALKO, STERN, BATTISTO, HERMAN, NAILOR AND STABACK,
APRIL 19, 1995

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY
PREPAREDNESS, APRIL 19, 1995

AN ACT

1 Amending the act of June 11, 1968 (P.L.149, No.84), entitled, as
2 amended, "An act relating to volunteer firefighters' relief
3 associations, clarifying their purposes and objectives,
4 establishing criteria and standards for the conduct of their
5 affairs, providing for their formation, recognition,
6 continuing operation, and for their dissolution in
7 appropriate circumstances and the distribution of their
8 funds," further providing for volunteer firefighters'
9 retirement plans.

10 The General Assembly of the Commonwealth of Pennsylvania
11 hereby enacts as follows:

12 Section 1. Section 3 of the act of June 11, 1968 (P.L.149,
13 No.84), known as the Volunteer Firefighters' Relief Association
14 Act, amended December 22, 1993 (P.L.547, No.78), is amended to
15 read:

16 Section 3. Statement of Purpose.--The purpose of the
17 Legislature in enacting this statute is to encourage individuals
18 to take part in the fire service as volunteer firefighters, by

1 establishing criteria and standards for the orderly
2 administration and conduct of the affairs of firefighters'
3 relief associations, so as to ensure, as far as circumstances
4 will reasonably permit, that funds shall be available for the
5 protection of volunteer firefighters and their heirs:

6 (1) To provide financial assistance to volunteer
7 firefighters who may suffer injury or misfortune by reason of
8 their participation in the fire service;

9 (2) To provide financial assistance to the widow, children,
10 and/or other dependents of volunteer firefighters who lose their
11 lives as a result of their participation in the fire service;

12 (3) To provide, either by insurance or by the operation of a
13 beneficial fund, for the payment of a sum certain to the
14 designated beneficiaries of a participating member in such fund
15 following the death of such member for any cause, and to
16 establish criteria which members must meet in order to qualify
17 as participants in such death benefit fund;

18 (4) To provide safeguards for preserving life, health and
19 safety of volunteer firefighters, so as to ensure their
20 availability to participate in the fire service;

21 (5) To provide financial assistance to volunteer
22 firefighters who, after having actively participated in the fire
23 service for a specified minimum term, are no longer physically
24 able to continue such participation and are in need of financial
25 assistance;

26 (6) To provide funds to aid the rehabilitation of volunteer
27 firefighters who have suffered an impairment of their physical
28 capacity to continue to perform their normal occupations; [and]

29 (6.1) To provide retirement benefits to current and future
30 active volunteer firefighters upon their separation from active

participation in the fire service on account of attainment of a
designated age or acquisition of credit for a designated period
of service through the establishment and maintenance of a
volunteer firefighters' retirement benefit plan; and

(7) In any event, to provide sufficient funds to ensure the
efficient and economical handling of the business of the
association in accomplishing the objectives hereinabove set
forth.

Section 2. The act is amended by adding sections to read:

Section 3.1. Volunteer Firefighters' Retirement Benefit Plan
Definitions and Minimum Standards.--As used in section 3(6.1),
this section and sections 3.2 through 3.6, unless the context
clearly indicates otherwise:

(1) Accrued retirement benefits is the amount of the
retirement benefit which would be payable to a volunteer
firefighter if the firefighter discontinued volunteer fire
service based on the defined benefit formula in effect or the
individual account balance, whichever is applicable, without
reference to a minimum vesting requirement or normal retirement
age requirement.

(2) Chief administrator of the volunteer firefighters'
relief association is the person who has primary responsibility
for the execution of the administrative, business or financial
affairs on behalf of the volunteer firefighters' relief
association, as indicated by the factual situation or as
designated by the relief association.

(3) Defined benefit plan is a retirement benefit plan which
provides a retirement benefit that is definitely determinable
pursuant to the plan document without reference to the amount
contributed to the plan on the participant's behalf or to

income, expenses, gains or losses or forfeitures of other participants covered by the plan.

(4) Defined contribution plan is a retirement benefit plan which provides for an individual account for each participant and for benefits which are based solely upon the amounts allocated to the accounts of participants and upon investment income, administrative or realized expenses, gains and losses which may be allocated to those accounts.

(5) Fair market value is the amount or price which, in all reasonable probability, on a specified date, would have been realized through the disposition of an investment in the course of business by a willing seller to a willing buyer as indicated in the most recent closing daily results of a national market or exchange for that type of investment or, if no national market or exchange exists, the book value or actual purchase price, whichever is applicable, of the investment.

(6) Fiduciary is a person who exercises discretionary authority or control with respect to the administration of the plan or the management or disposition of plan assets or who renders investment advice for a fee to the plan.

(7) Nonforfeitable right is the unconditionally and legally enforceable entitlement to receive benefits from a retirement benefit plan attributable to service as a volunteer firefighter participating in the plan.

(8) Normal retirement age is the earliest age at which a former volunteer firefighter who participated in the retirement benefit plan and who has an entitlement to receive a retirement benefit pursuant to the terms of the plan document may receive that retirement benefit.

(9) Prior volunteer fire service is the service rendered by

a volunteer firefighter to the applicable volunteer fire companies associated with the volunteer firefighters' relief association which established and maintained the retirement benefit plan prior to the establishment of that retirement benefit plan.

(10) Retirement benefit is the amount, at the time of retirement, payable or potentially payable to a former volunteer firefighter at or after normal retirement age, which amount is computed pursuant to the applicable formula if the retirement benefit plan is a defined benefit plan or which amount is the balance of the account of the former volunteer firefighter if the retirement benefit plan is a defined contribution plan.

(11) Retirement benefit plan is the plan or program established and maintained by a volunteer firefighters' relief association pursuant to this act to provide retirement benefit coverage for volunteer firefighter of the associated volunteer fire companies, irrespective of the manner in which the plan is administered.

(12) Survivor of a volunteer firefighter is the surviving spouse of the volunteer firefighter at the time of the death of the volunteer firefighter, or if none, the natural or adopted children, including posthumous children, of the volunteer firefighter.

(13) Year of volunteer fire service is the twelve-month period, which need not be twelve consecutive months, during which a volunteer firefighter who is eligible to participate in the retirement benefit plan meets the minimum volunteer fire service requirements established under section 9(c) and meets additional minimum requirements established by the volunteer firefighters' relief association and during which the minimum

1 obligation of the volunteer firefighters' relief association
2 with respect to the retirement benefit plan under section 3.5
3 has been met.

4 Section 3.2. Establishment of Volunteer Firefighters'
5 Retirement Benefit Plan.--A volunteer firefighters' relief
6 association which has met the requirements of section 6 may
7 establish and maintain a retirement benefit plan for the
8 volunteer firefighters who are members of the relief association
9 under this act. No volunteer firefighters' relief association
10 shall be required, under this act, to establish a retirement
11 benefit plan. No more than one retirement benefit plan may be
12 established or maintained by a single volunteer firefighters'
13 relief association.

14 Section 3.3. Minimum Participating and Benefit Standards for
15 Volunteer Firefighters' Retirement Benefit Plans.--(a) A
16 retirement benefit plan established and maintained under this
17 act by a volunteer firefighters' relief association for
18 volunteer firefighters who are members of the relief association
19 and disbursements made by a retirement benefit plan shall be
20 governed by the applicable provisions of this act.

21 (b) Eligibility to participate shall be as follows:

22 (1) A volunteer firefighters' retirement benefit plan must
23 provide that each volunteer firefighter who is a member of the
24 relief association and who has attained at least twenty-one
25 years of age and has completed at least one year of fire service
26 is eligible to participate in the retirement benefit plan.

27 (2) If the retirement benefit plan is a defined benefit
28 plan, the volunteer firefighters' relief association may provide
29 for the exclusion from participation of a volunteer firefighter
30 who initially begins to provide volunteer fire services for the

1 respective volunteer fire company at an age which is less than
2 five years prior to the normal retirement age of the retirement
3 benefit plan.

4 (3) A volunteer firefighter, at the time of the
5 establishment of the plan or at the time of the commencement of
6 volunteer fire services, whichever occurs later, may elect not
7 to participate in the retirement benefit plan. The election not
8 to participate shall be irrevocable.

9 (c) A volunteer firefighter shall have a nonforfeitable
10 right to a retirement benefit that is not less than a percentage
11 determined under the following table:

<u>Years of Volunteer</u>	<u>Nonforfeitable</u>
<u>Fire Service</u>	<u>Percentage</u>
<u>Less than five</u>	<u>Zero</u>
<u>Five or more</u>	<u>One hundred</u>

16 Notwithstanding the preceding table, a participant shall have a
17 one hundred per cent nonforfeitable right to a retirement
18 benefit upon attainment of normal retirement age, death or
19 disability under the retirement benefit plan. A volunteer
20 firefighters' relief association may establish a percentage
21 table that provides for a faster rate of becoming nonforfeitable
22 in the event of the death or disability of a volunteer
23 firefighter.

24 (d) A retirement benefit plan shall provide that a volunteer
25 firefighter who has acquired credit for a sufficient number of
26 years of volunteer fire service to obtain a nonforfeitable right
27 to all or a portion of the accrued retirement benefit and who
28 has terminated volunteer fire service with the applicable
29 volunteer fire company prior to attaining the applicable normal
30 retirement age is entitled to a deferred retirement benefit

payable upon application when the former volunteer firefighter attains at least the normal retirement age.

(e) Retirement benefit amount requirements are as follows:

(1) A volunteer firefighters' retirement benefit plan shall be subject to maximum retirement benefit requirements as specified in subclause (i) or (ii), whichever is applicable.

(i) If the volunteer firefighters' retirement benefit plan is a defined benefit plan, the maximum benefit amount payable to a participating volunteer firefighter entitled to a benefit shall be determined on the basis of an actuarial valuation which takes into account the age, and other factors as the actuary deems appropriate, of the eligible participating firefighter and the amount of financing available per active covered firefighter. The maximum retirement benefit under a retirement benefit plan that is a defined benefit plan shall not exceed twenty dollars per month for each year of fire service credited under the terms of the plan.

(ii) If the volunteer firefighters' retirement benefit plan is a defined contribution plan, the maximum retirement income contribution, exclusive of any investment earnings, for a participating firefighter shall not exceed four hundred eighty dollars for each year of fire service.

(2) A retirement benefit plan shall be funded in accordance with the provisions of section 3.5 by the volunteer firefighters' relief association.

(3) Unless otherwise specified by the volunteer firefighters' relief association, all years of volunteer fire service for retirement benefit amount purposes shall be years of volunteer fire service completed after the establishment of the retirement benefit plan and after completion of minimum

1 eligibility requirements to participate in the retirement
2 benefit plan. If the volunteer firefighters' relief association
3 so specifies, years of volunteer fire service for retirement
4 benefit amount purposes may include up to ten years of volunteer
5 fire service prior to the establishment of the retirement
6 benefit plan, but only with respect to those volunteer
7 firefighter who complete at least one year of volunteer fire
8 service after establishment of the retirement benefit plan. If
9 the volunteer firefighters' relief association so specifies, the
10 retirement benefit accrual rate with respect to years of
11 volunteer fire service rendered prior to establishment of a
12 retirement benefit plan may be less than the retirement benefit
13 accrual rate with respect to years of volunteer fire service
14 rendered after the establishment of a retirement benefit plan. A
15 retirement benefit plan may be amended after its establishment
16 to increase or decrease the retirement benefit accrual rate
17 applicable to volunteer firefighter with respect to years of
18 volunteer fire service completed after the date of that
19 amendment. An amendment which decreases the retirement benefit
20 accrual rate may not affect benefits accrued prior to the
21 amendment; the amendment may only decrease prospectively the
22 retirement benefit accrual rate applicable to a volunteer
23 firefighter under the retirement benefit plan.

24 (4) Notwithstanding any other provision of this section, no
25 volunteer firefighter may receive credit for a year of volunteer
26 fire service in a retirement benefit plan which is a defined
27 benefit plan if the minimum funding requirements as set forth in
28 section 3.5 have not been met by the volunteer firefighters'
29 relief association in a timely fashion.

30 (f) The volunteer firefighters' relief association shall

1 specify the normal retirement age applicable to a retirement
2 benefit plan. The normal retirement age shall not be earlier
3 than age fifty-five. No retirement benefit plan may provide for
4 the payment of benefits prior to the date on which the person
5 attains age fifty-five, whether or not the benefits are reduced
6 to take into account payment before the normal retirement age,
7 except in the case of the death or disability of the volunteer
8 firefighter. A retirement benefit plan may provide for the
9 payment of retirement benefits to an actively serving volunteer
10 firefighter who has attained at least the normal retirement age
11 specified in the retirement benefit plan, but no additional
12 years of volunteer fire service may be credited to the volunteer
13 firefighter who is receiving retirement benefits.

14 (g) In addition to retirement benefits, a volunteer
15 firefighter's retirement benefit plan may provide for the
16 payment of benefits in the event of the disability or death of a
17 volunteer firefighter who has become disabled or has died prior
18 to beginning to receive benefits under a retirement benefit
19 plan. Death benefits may be either in the form of survivor
20 annuity payments or lump-sum benefits.

21 (h) A retirement benefit payable from a retirement benefit
22 plan to an individual receiving or entitled to receive a
23 retirement benefit may not be assigned by the volunteer
24 firefighter; nor shall it be subject to garnishment, judgment,
25 execution or other legal process other than legally obligated
26 support of minor children or a spouse.

27 (i) Plan assets shall be held in trust by the volunteer
28 firefighters' relief association or by a qualified third party
29 under contract with the volunteer firefighters' relief
30 association for the purpose of providing benefits to

participants and their beneficiaries in conformance with this act or for the purpose of defraying the necessary and reasonable expenses of the operation and administration of the plan. If the retirement benefit plan and the related trust are not tax qualified within the meaning of sections 401 and 501 of the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. §§ 401 and 501), the trust referred to in this subsection may provide that the assets held thereunder may be subject to the claims of general creditors, if any, of the volunteer firefighters' relief association or may contain any other terms and provisions which are necessary to insure that the participation by a volunteer firefighter in the retirement benefit plan does not result in taxable income under the Internal Revenue Code of 1986 prior to the payment of retirement benefits.

(j) A fiduciary of a retirement benefit plan shall act solely in the interest of the plan's participants and beneficiaries. Subject only to the provisions of this act and the plan document, a fiduciary may accept, hold, invest in and retain an investment as long as the fiduciary exercises the degree of judgment and care, under the circumstances then prevailing, which persons of prudence and intelligence exercise in the management of their own affairs, not in regard to speculation but in regard to permanent disposition of their funds, considering the probable income to be derived and the probable safety of the capital.

(k) The volunteer firefighters' relief association or the designated plan administrator, whichever is applicable, shall provide volunteer firefighters who participate in a retirement benefit plan maintained under this act with a summary of the

1 plan's provisions, including the plan's provisions relating to
2 the participation requirements; the rate at which a
3 nonforfeitable right in plan benefits is obtained and increases;
4 and the plan's retirement benefit or contribution formula. This
5 summary shall be provided to each retirement benefit plan
6 participant within six months from the date on which plan
7 participation commences. In addition, a material modification to
8 the plan provisions shall be provided in writing to each
9 participant within six months after the date the modification is
10 adopted or the date on which it is effective, whichever is
11 later. A copy of the plan, the summary of the plan, and relevant
12 documents related to the funding or investment of the assets of
13 the plan and of contracts or agreements with service providers
14 to the plan shall be made available for inspection or copying by
15 a plan participant, a beneficiary or a member of the public at
16 the office of the volunteer firefighters' relief association.

17 Section 3.4. Volunteer Firefighters' Retirement Benefit Plan
18 Actuarial Reporting.--(a) Actuarial reporting shall be as
19 follows:

20 (1) The plan administrator defined in the retirement benefit
21 plan document or the chief administrator of the volunteer
22 firefighters' relief association, if no plan administrator is
23 defined in the plan document, shall, every three years, cause
24 actuarial reporting for the retirement benefit plan to be
25 prepared and to be provided to the Department of the Auditor
26 General in conjunction with the routine audits performed under
27 section 7. A copy of the report shall be submitted to the
28 governing body or chief elected official of the municipality
29 where the volunteer fire company is located at the same time the
30 report is transmitted to the Auditor General. Actuarial

reporting is a public record and shall be made available to active members or benefit recipients of the retirement benefit plan. Under a defined benefit plan, the report shall disclose the actuarial assumptions and methods used in determining actuarial costs and liabilities.

(2) The actuarial reporting for retirement benefit plans which are defined benefit plans shall be pursuant to subsection (c). The actuarial reporting for retirement benefit plans which are defined contribution plans shall be pursuant to subsection (d).

(b) If a retirement benefit plan fails to comply with this section, allocation of proceeds of the premium tax on foreign fire insurance pursuant to Chapter 7 of the act of December 18, 1984 (P.L.1005, No.205), known as the "Municipal Pension Plan Funding Standard and Recovery Act," otherwise payable with respect to the relief association shall be withheld until compliance occurs.

(c) The actuarial reporting for a retirement benefit plan, which is a defined benefit plan, shall be as follows:

(1) The actuarial reporting shall be prepared and certified by an enrolled actuary.

(2) The actuarial reporting shall be prepared in accordance with the frozen entry age actuarial cost method with costs allocated on the basis of future years of fire service of plan participants. The actuarial cost method shall be used to value all aspects of the retirement benefit plan. The actuarial reporting shall use actuarial assumptions which are, in the judgment of the actuary and the governing body of the plan, reasonable in the aggregate. The actuarial reporting shall measure the aspects of the retirement benefit plan in accordance

1 with modifications in plan benefits which, as of the valuation
2 date, are known or can reasonably be expected to be in force
3 during the ensuing year. The actuarial reporting shall contain
4 (i) an exhibit setting forth the normal cost accrual rate and
5 the amount for each plan year; (ii) in the case of a retirement
6 benefit plan that provides for credit for years of fire service
7 prior to the effective date of the retirement benefit plan for
8 the purpose of computing the amount of benefits under the plan
9 or for amendments increasing benefits, a separate statement of
10 the retirement benefit plan's actuarial accrued liability; (iii)
11 an exhibit of the total administrative cost of the retirement
12 benefit plan for the preceding year; (iv) an exhibit summarizing
13 the actuarial cost methods and the actuarial assumptions used in
14 preparation of the actuarial exhibits; (v) an exhibit of the
15 present value of accumulated plan benefits; (vi) an exhibit of
16 the assets of the plan at fair market value or, if the assets
17 are valued differently from fair market value, a statement of
18 the basis for determining the value of assets for purposes of
19 this section and section 3.5; (vii) a summary of the pertinent
20 participant data; and (viii) a summary of the principal
21 provisions of the benefits of the retirement benefit plan upon
22 which the actuarial exhibit is based.

23 (d) The actuarial reporting for a retirement benefit plan
24 which is a defined contribution plan shall include the total
25 balance of any member account applicable to the retirement
26 benefit plan, the procedures for establishing contribution rates
27 or requirements, the procedures for allocating amounts to member
28 accounts and additional relevant information.

29 Section 3.5. Volunteer Firefighters' Retirement Benefit Plan
30 Minimum Funding Standard.--(a) The plan administrator or chief

administrator of the volunteer firefighters' relief association shall annually determine the financial requirements of the retirement benefit plan for the following year on the basis of the most recent actuarial reporting, and shall certify those requirements to the governing body of the volunteer firefighters' relief association which maintains the retirement benefit plan. The requirements shall be certified no later than two months prior to the start of the next following year.

(b) If the retirement benefit plan is a defined benefit plan providing monthly benefits for the life of the recipients, the financial requirement of the retirement benefit plan shall be the normal cost plus, in the case of a defined benefit plan that provides benefits based on years of fire service prior to the effective date of the plan, the cost to amortize a liability attributable to fire service over a period not to exceed ten years from the plan's effective date or, in the case of an amendment increasing benefits, ten years from the date of the amendment.

(c) If the retirement benefit plan is a defined benefit plan allowing lump-sum benefits to recipients, the financial requirements shall be the greater of the requirements established in subsection (b) or an amount determined by an actuary which will provide lump-sum benefits for all participants retiring during the current year.

(d) If the retirement benefit plan is a defined contribution plan, the financial requirements of the retirement benefit plan shall be determined pursuant to the terms of the retirement benefit plan or instrument establishing the retirement benefit plan. The Department of the Auditor General may specify procedures for determining the financial requirements of

retirement benefit plans to which this subsection is applicable
as need arises if those procedures are consistent with this act.

(e) The minimum financial requirements of the retirement
benefit plan shall be the obligation of the volunteer
firefighters' relief association. The minimum financial
requirements of the retirement benefit plan shall be due no
later than twelve months following the start of the year. Any
amount of the minimum financial requirements of the retirement
benefit plan which remains unpaid by the volunteer firefighters'
relief association which maintains the retirement benefit, as of
twelve months after the date on which the minimum financial
requirements are due, shall be added to the minimum financial
requirement for the current year, with interest, until the
payment is made at the actuarial valuation rate. If the amount
applicable to the prior year is not paid by the close of the
current year, the retirement benefit plan shall be liquidated
and no further benefits may be earned by any volunteer
firefighter thereafter. Upon liquidation of the plan, the assets
shall be allocated among the participants and beneficiaries of
the plan in the following order:

(1) In the case of benefits payable as an annuity, (i) in
the case of the benefit of a participant or beneficiary which
was in pay status as of the beginning of the three-year period
ending on the date the plan is liquidated, the lowest benefit
based on the provisions of the plan as in effect during the
five-year period ending on the date the plan is liquidated; and
(ii) in the case of a benefit of a participant or beneficiary
other than a benefit described in subclause (i) which
participant or beneficiary would have been in pay status as of
the beginning of the three-year period ending on the date the

1 plan is liquidated if the participant had retired prior to the
2 beginning of that period, the lowest benefit based on the
3 provisions of the plan, as in effect during the five-year period
4 ending on the date the plan is liquidated.

5 (2) In the case of other benefits, assets remaining after
6 the liabilities of the plan to participants and their
7 beneficiaries have been satisfied may be returned to the
8 volunteer firefighters' relief association.

9 (f) If a retirement benefit plan is liquidated under this
10 section, the volunteer firefighters' relief association that
11 previously sponsored the plan may not sponsor a retirement
12 benefit plan described in section 3(6.1) for the period of at
13 least ten years from the date the plan was liquidated. A plan
14 that is established after the ten-year period referred to in
15 this subsection may not credit as years of fire service years
16 during the ten-year period following the liquidation of the
17 plan.

18 (g) Except as provided in this act, a retirement benefit
19 plan established under this act shall not be subject to Chapters
20 1 through 6 or 8 of the act of December 18, 1984 (P.L.1005,
21 No.205), known as the "Municipal Pension Plan Funding Standard
22 and Recovery Act."

23 Section 3.6. Standards for Years of Fire Service.--(a) A
24 year of fire service shall be credited under a retirement
25 benefit plan for each year after the establishment of the plan
26 in which an active volunteer firefighter accumulates at least
27 fifty points. Points shall be granted in accordance with a
28 system adopted by each volunteer company covered by a plan
29 established by the volunteer firefighters' relief association.
30 The system shall provide that points shall be granted for

activities designated by each volunteer company covered by a plan established by the volunteer firefighters' relief association. Activities shall be selected from the following:

(1) Training courses, a maximum of twenty-five points shall be awarded as follows: (i) courses under twenty hours' duration, one point per hour, with a maximum of five points; (ii) courses of twenty to forty-five hours' duration, one point per hour for each hour over initial twenty hours, with a maximum of ten points; and (iii) courses over forty-five hours' duration, fifteen points per course.

(2) Drills of at least two hours, a maximum of twenty points shall be awarded, one point per drill (minimum two-hour drill).

(3) Sleep-in or standby, a maximum of twenty points shall be awarded for (i) sleep-in, one point each full night; and (ii) standby, which is line-of-duty activity of the volunteer fire company, lasting for four hours, not falling under one of the other categories in this subsection, one point for each four hours.

(4) Elected or appointed position, a maximum of twenty-five points shall be awarded for (i) completion of one-year term in an elected or appointed position; and (ii) being elected, as an active volunteer firefighter, to serve as a delegate to a firefighters' convention.

(5) Attendance at meetings, a maximum of twenty points shall be awarded for attendance at an official meeting of the volunteer fire company, at the rate of one point per meeting.

(6) Participation in department responses, fifteen points for responding on the minimum number of calls shall be awarded as outlined below:

Total number of calls

Minimum number of calls

1	<u>volunteer fire company</u>	<u>volunteer firefighter must</u>
2	<u>responds to annually</u>	<u>run annually in order</u>
3	<u>other than emergency</u>	<u>to receive fifteen</u>
4	<u>rescue and first aid</u>	<u>points credit</u>
5	<u>squad calls (ambulance</u>	
6	<u>calls)</u>	
7	<u> 0 to 500</u>	<u>10%</u>
8	<u> 500 to 1000</u>	<u> 7.5%</u>
9	<u> 1000 to 1500</u>	<u> 5%</u>
10	<u>1500 and up</u>	<u> 2.5%</u>
11	<u>Total number of calls</u>	<u>Minimum number of calls</u>
12	<u>emergency rescue and</u>	<u>volunteer firefighter must</u>
13	<u>first aid squad</u>	<u>run annually in order</u>
14	<u>(ambulance) responds</u>	<u>receive fifteen</u>
15	<u>to annually</u>	<u>points credit</u>
16	<u> 0 to 500</u>	<u>10%</u>
17	<u> 500 to 1000</u>	<u> 7.5%</u>
18	<u> 1000 to 1500</u>	<u> 5%</u>
19	<u>1500 and up</u>	<u> 2.5%</u>

20 (7) Miscellaneous activities, a maximum of fifteen points
21 shall be awarded for participation in inspections or other
22 activities described in section 1 of the act of June 24, 1976
23 (P.L.424, No.101), referred to as the Emergency and Law
24 Enforcement Personnel Death Benefits Act, and not otherwise
25 listed at the rate of one point per activity.

26 (b) Each volunteer company covered by a plan established by
27 the Volunteer Firefighters' Relief Association may designate
28 less than all the activities specified in subsection (a) as
29 activities for which points may be earned.

30 (c) Notwithstanding any other provision of this section, a

1 volunteer firefighter may not accumulate more than the maximum
2 number of points with respect to activities described in
3 subsection (a) in any one year under any single retirement
4 benefit plan, even if the firefighter performs such activities
5 as a member of different volunteer fire companies under a plan
6 established by the volunteer firefighters' relief association.

7 Section 3. Section 6(e) of the act is amended by adding a
8 clause to read:

9 Section 6. Funds.--* * *

10 (e) The funds of any volunteer firefighters' relief
11 association may be spent:

12 * * *

13 (17) To establish and maintain a retirement benefit plan as
14 defined in section 3.1. Prior to the establishment of a
15 retirement benefit plan under this clause, the volunteer
16 firefighters' relief association shall provide the following
17 minimum benefits: an accidental death benefit of thirty thousand
18 dollars and a weekly disability income benefit of one hundred
19 dollars for accidental deaths and disabilities suffered by
20 member volunteer firefighters and resulting from the performance
21 of their duties with a volunteer fire company.

22 Section 4. Section 7(a) of the act, amended December 22,
23 1993 (P.L.547, No.78), is amended to read:

24 Section 7. Audits.--(a) The Department of the Auditor
25 General shall have the power, and its duty shall be, to audit
26 the accounts and records of every volunteer firefighters' relief
27 association receiving any money under Chapter 7 of the act of
28 December 18, 1984 (P.L.1005, No.205), known as the "Municipal
29 Pension Plan Funding Standard and Recovery Act," as amended, as
30 far as may be necessary to satisfy the department that the money

1 received was expended or is being expended for no purpose other
2 than that authorized by this act. Copies of all such audits
3 shall be furnished to the Governor. Audits shall include
4 expenditures relating to retirement benefit plans either solely
5 or partially funded by funds obtained under the "Municipal
6 Pension Plan Funding Standard and Recovery Act."

7 * * *

8 Section 5. This act shall take effect immediately.