



Pennsylvania  
**Office of the State  
Fire Commissioner**

# **Volunteer Tax Credit Incentive Program Report**

**November 1, 2022 – December 31, 2025**

## Executive Summary:

The purpose of this report is to provide a summary of the information regarding the Volunteer Tax Credit Incentive program which has been submitted through the electronic reporting system maintained within the Office of the State Fire Commissioner (OSFC).

This program was established under Act 172 of 2016 and expanded under Act 91 of 2020 providing municipalities, school districts and counties the option to offer a real estate or/and an earned income tax credit to active members of volunteer fire companies and emergency medical service agencies.

Since the implementation of the reporting system in November of 2022, there may be some municipalities that have not submitted information at the time of this report. The information contained in this report reflects the reporting period of November 1, 2022, through December 31, 2025, and is solely based on the information that has been entered into the electronic reporting system, and therefore may *not* be an all-inclusive list.

## Current Reporting Information:

### Municipalities reporting

A total of 76 municipalities comprising of 48 Townships, 19 Boroughs, 5 counties, and 4 School Districts within 27 counties have reported as of December 31, 2025.

### Number of responders

The total numbers of responders provided a tax credit since the inception of the program through the date of this report: 2,261

2022 = 298

2023 = 739

2024 = 672

2025 = 552

### Number of agencies

The total number of agencies that provided an Earned Income Tax (EIT) or Real Estate tax Credit opportunity: 414

Fire Organizations: 391

Emergency Medical Service agencies: 23

**Note:** For this document, the following may be abbreviated, Company as "Co." and Department as "Dept".



Table is organized alphabetical by county, then alphabetical by municipality within each county

County	Municipality	Percentage of Real Estate Tax Credit	Amount of EIT Tax Credit	Number of Individuals granted last year	Number of Fire and EMS Organizations	Fire and EMS Organizations
Allegheny	Allegheny County	Up to 100% of gross annual real estate tax liability (maximum of \$500)	0	0	144	Avalon Boro VFC, Bellevue Volunteer Fire Department , Aleppo Twp VFC, Baldwin Independent Fire Co #1, Bauerstone VFD, Berkeley Hills VFD station 247, Bethel Park VFD, Big Sewickley Creek VFD, Blaine Hill VFC, Blawnox VFC, Bower Hill VFD, Bradford Woods VFC, Brentwood VFC, Bridgeville VFD, Broughton VFD, Buena Vista VFC, Castle Shannon VFD, Cherry City VFD, Churchill Fire Company , Citizens Hose Company Station 167, Citizens Hose Company #1, City of Duquesne Fire Department, Clairton VFD, Cochran Hose Company, Coraopolis VFD, Coulter VFC- Station 272, Crafton VFD, Crescent TWP VFC, Dormont VFD, Dravosburg VFD #1, East Carnegie VFD#1 of Scott Twp, East Deer VHC, <a href="#">Eastern Area Prehospital Services</a> , Edgewood VFD, Elfinwild VFD, Elizabeth Borough VFD, Elizabeth Township VFD, Emsworth VFC, <a href="#">Ross/West View EMSA</a> , Etna VFD, Eureka Hose Company, Evergreen Fire Company, Fairview VFD, Fairview VFD INC- Ross TWP, Forest Grove VFD, Forest Hills VFC, Foward TWP VFC, Fox Chapel VFC, Franklin Park VFC #1, Frazer TWP VFD #1, Frazer VFD #2, Glendale Hose Company #1 of Scott TWP, GreenTree Volunteer Fire Company , Hampton TWP VFD, Harrison Hills VFC, Heidelberg VFD Station 170, Highland Hose Fire Company Station 280, Highland VFD, Hilltop Hose Company #3 Station 168, Holiday Park VFD, Homestead Fire Department,



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Allegheny	Allegheny County (Continued)	Up to 100% of gross annual real estate tax liability (maximum of \$500)	0	0	Total on page #3	Homeville VFC Station 293, Imperial VFC, Independent Hose Company #5, Indiana TWP #1 Dorseyville 172, Ingomar VFC #2 Station 187, Jefferson Hills Fire Rescue, Keating Fire Company Station 252, Kennedy TWP VFD, Laurel Gardens VFC, Leetsdale Fire Department, Library VFC, Lincoln Borough VFRC Station 184, Logan Ferry Heights VFD, Marshall TWP VFD, Middle Road VFD, Millvale VFD, Monroeville VFC #1, Monroeville VFC #3, Monroeville VFC #4, Monroeville VFC #5, Monroeville VFC #6, Moon Run VFC, Moon Township VFD, Mount Lebanon VFD, Mount Oliver Hook & Ladder Company, Munhall VFC #5, Munhall VFC #4 Station 203, Munhall Volunteer Fire & Rescue, Neville Island VFD, North Braddock Fire Department, North Fayette TWP VFD, Oakridge VFD (Allegheny County Station), Oakdale Hose Company, Oakmont VFD, Ohio TWO VFC Station 220, Option Independent VFD, Parkview VFD, Peebles District VFC, Penn Hills #3 North Bessmer VFD, Penn Hills #7 VFC, Penn Hills Rosedale VFD, Penn Hills Thad Stevens VFD, Perrysville VFC, Pitcairn Hose Company #1, Pleasant Hills VFC, Pleasant Vally VFD, Presto VFD, Rainbow VFD, Renton VFD, Reserve TWP VFD, Richland TWP VFD, Rivers Edge VFD, Rural Ridge VFD, <a href="#">SAVES- Southern Allegheny Valley Emergency Services</a> , Seville VFC, Sharps Hill VFD, Skyview VFC West Mifflin #4, South Baldwin VFC, South Fayette TWP VFD,



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Allegheny	Allegheny (continued)	Up to 100% of gross annual real estate tax liability (maximum of \$500)	0	0	Total on page #3	Springdale Borough VFD, Sturgeon VFD, Summit Hose Company, Swissvale VFD, Undercliff VFC, Unity VFD, Upper St Clair VFD, Verona Borough VFD, Versailles VFC #1, Vigilant Hose Company #1 of Port Vue, West Deer TWP VFC#3, West Deer TWP VFC #2, West Deer TWP VFC #1, West Homestead VFC, West Mifflin VFC #3, West View VFD, West Wilmerding, Wexford VFC, White Oak Borough VFC#1, <a href="#">White Oak EMS</a> , Whitehall Fire Company, Wilkins TWP VFC #3, Wilkins TWP VFC#1
Allegheny	Aspinwall Borough	0	\$500	10	1	Aspinwall Volunteer Fire Dept.
Allegheny	Bradford Woods Borough	0	\$300	5	1	Bradford Woods Volunteer Fire Co.
Allegheny	Crescent Township	20%	\$500	0	1	Crescent Volunteer Fire Dept.
Allegheny	Elizabeth Forward School District	100% (\$300 credit towards property tax liability)	0	0	3	Elizabeth Borough Fire Co., Elizabeth Township Fire Co., Forward Township Fire Co.
Allegheny	Green Tree Borough	100%	\$100	14	1	Green Tree Volunteer Fire Co.
Allegheny	Harrison Township	100%	\$300	41	3	Citizens Volunteer Hose, Harrison Hills Vol. Fire, Hilltop Hose Fire Co.
Allegheny	Millvale Borough	0	0	20	1	Millvale Vol. Fire Dept.
Allegheny	Oakdale Borough	20%	\$300	17	2	<a href="#">Northwest EMS</a> , Oakdale Hose Co.
Allegheny	Ohio Township	0	\$300	12	1	Ohio Township Volunteer Fire Co.



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Allegheny	Pine Township	100%	\$300	0	16	Wexford Volunteer Fire Co.
Allegheny	Pleasant Hills Borough	20%	5% (up to \$500.00)	14	1	Pleasant Hills Volunteer Fire Dept.
Allegheny	Robinson Township	15%	15%	45	3	Forest Grove Fire Dept., Moon Run Fire Dept., Robinson Fire Company #1
Allegheny	Ross Township	0	\$300	57	8	Berkeley Hills Fire Co., Evergreen Fire Co., Fairview Fire Co., Keating Fire Co., Laurel Gardens Fire Co., Perrysville Fire Co., Quail Fire Co., Seville Fire Co.
Allegheny	Shaler Township	20% (only applicable if no EIT)	\$300	103	9	Bauerstown Volunteer Fire Dept., Berkley Hills Volunteer Fire Dept., Cherry City Volunteer Fire Dept., Elfinwild Volunteer Fire Dept., Middle Road Volunteer Fire Dept., <a href="#">Shaler Hampton EMS</a> , Shaler Villa Volunteer Fire Dept., Sharps Hill Volunteer Fire Dept., Undercliff Volunteer Fire Dept.,
Berks	Earl Township	0	\$1,000	0	1	Earl Township Volunteer Fire Co.
Berks	Exeter Township School District	\$599 Rebate. (Changed on 09/30/2024)	0	20	1	Exeter Township VFD
Berks	Robesoniah Borough	20%	0	0	1	Pioneer Hose Co. #1
Bradford	Ridgebury Township	20% (maximum \$250)	0	0	2	Ridgebury Volunteer Fire Company, Tri-Township Ambulance Association
Bucks	Bensalem Township	100%	20%	66	1	Bensalem Fire Dept.



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Bucks	Bristol Township School District	Up to \$750 (updated 12/10/24)	0	42	7	<a href="#">Bucks County Rescue Squad</a> , Croydon Fire Co., Edgely Fire Co., Levittown Fire Co., <a href="#">Levittown-Fairless Hills Rescue Squad</a> , Newportville Fire Co., Third District Fire Co.
Butler	Clearfield Township	0	\$250	8	1	Herman Volunteer Fire Dept.
Butler	Cranberry Township	0	\$250	24	1	Cranberry Township Vol. Fire Co.
Cambria	Cambria Township	20%	\$200	4	1	Cambria Township Volunteer Fire Co.
Cambria	Upper Yoder Township	20%	\$200	2	2	<a href="#">Upper Yoder Township Ambulance</a> , Upper Yoder Township Fire Co.
Carbon	Jim Thorpe Borough	20% (\$200 per year maximum)	\$200	5	2	Diligent Fire Co., Onoko Fire & Rescue
Carbon	Mahoning Township	No	\$200	19	2	<a href="#">Mahoning Valley Ambulance</a> , Mahoning Valley Fire Co. # 1
Carbon	Penn Forest Township	No	\$200	67	2	Penn Forest Twp. Volunteer Fire Co. #1, Penn Forest Twp Volunteer Fire Co. #2
Chester	Caln Township	100%	0	0	1	Thorndale Fire Company
Chester	New London Township	No	\$500	6	1	West Grove Fire Co.
Chester	Upper Uwchlan Township	100%	\$250	0	6	Lionville Fire Company, Ludwigs Corner Fire Company, East Brandywine Fire Company, Glen Moore Fire Company, <a href="#">Uwchlan Ambulance Corps</a> , <a href="#">Minquas Ambulance</a>



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Chester	West Nantmeal Township	100%	\$500	0	3	Glenmore Fire Co., Honey Brook Fire Co., Twin Valley Fire Co.
Columbia	Mifflin Township	10%	100%	0	1	Mifflin Township Forest Rangers
Crawford	Vernon Township	100%	\$500	7	1	Vernon Central Hose Co.
Cumberland	Camp Hill Borough	No	\$250	0	1	Camp Hill Fire Dept.
Cumberland	Hampden Township	No	\$250	30	1	Hampden Twp. Volunteer Fire Co.
Dauphin	Hummelstown Borough	20% (not to exceed \$300)	\$300	0	1	Hummelstown Chemical Fire Company
Dauphin	Lower Swatara Township.	100%	\$300	0	1	Lower Swatara Twp. Fire Co.
Dauphin	Upper Paxton Township	No	\$250	9	1	Millersburg Fire Co.
Delaware	Aston Township	20%	0	0	1	Aston Township Fire Dept.
Delaware	Haverford Township	50% (increased 1/1/24)	0	82	5	Bon Air Fire Co., Brookline Fire Co., Llanerch Fire Co., Manoa Fire Co., Oakmont Fire Co.
Delaware	Prospect Park Borough	20%	0	12	1	Prospect Park Fire Co.
Erie	Greene Township	25%- 100% (variable, based on point system)	\$250	0	1	Kuhl Hose Company



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Erie	North East Township	100%	0	12	2	Crescent Hose Co., Fuller Hose Co.
Lackawanna	Moosic Borough	20%	\$500	12	1	Greenwood Hose Co.
Lackawanna	Spring Book Township	20% of face tax amount up to \$100 total credit	\$100	14	1	Spring Brook Volunteer Fire Company
Lancaster	Lancaster County	\$150 (tax credit)	0	315 (Updated 6-4-25)	30	Adamstown Fire Co., Akron Fire Co., Bart Township Fire Co., Blue Rock Fire Co., Brickerville Fire Co., Brunnerville Fire Co., Caernarvon Fire Co., Christiana Fire Co., Columbia Boro Fire Co., East Petersburg Fire Co., Elizabethtown Fire Co., <a href="#">Fivepointville Ambulance Association</a> , Garden Spot Fire Co., Intercourse Fire Co., Lafayette Fire Co., Lincoln Fire Co., Lititz Fire Co., Mastersonville Fire Dept., Mount Joy Fire Dept., Mountville Fire Co., Penryn Fire Co., Pioneer Fire Co., Quarryville Fire Dept., Reinholds Fire Co., Robert Fulton Fire Co., Rothsville Fire Co., Strasburg Fire Co., West Earl Fire Co., West Hempfield Fire and Rescue, West Willow Fire Co.
Lancaster	Lititz Borough	0	\$200.00	8	2	Lititz Fire Company No. 1, <a href="#">Warwick Community Ambulance Association</a>
Lancaster	Penn Township	0	\$200	0	3	Lititz Fire Co., Manheim Fire Dept., Penryn Fire Co.
Lancaster	Strasburg Borough	0	\$250	0	1	Strasburg Fire Company #1
Lancaster	Warwick Township	0	\$200	53	4	Brunnerville Fire Co., Lititz Fire Co. No. 1, Rothsville Volunteer Fire Co., <a href="#">Rothsville Ambulance Corps</a>



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Lawrence	Neshannock Township	100%	\$500	0	1	Neshannock Township Volunteer Fire Co.
Lehigh	Lehigh County	\$150 Credit, per volunteer meeting eligibility requirements (Updated 1/9/25)	0	191	20	Community Fire - New Tripoli, Community Fire - North Whitehall Township, Community Fire - South Whitehall Township, Coopersburg Fire Co. #1, Citizens Fire - Upper Milford, Fogelsville, Goodwill - Germansville, Goodwill - Trexlertown, Laury's Station, Lower Macungie, Lower Milford, Neff's, Star Hose #1 - Emerald, Tri-Clover, Upper Macungie, Upper Milford, Upper Saucon, Weisenberg, Whitehall, Woodlawn
Luzerne	Kingston Township	100%	\$500	0, will go into effect in 2026	2	Shavertown Volunteer Fire Company, Trucksville Volunteer Fire Company
McKean	Port Allegany School District	\$400 maximum	0	29 (updated 4/17/25)	4	Port Allegany Volunteer Fire Dept., <a href="#">Port Allegany Ambulance Service</a> , Roulette Volunteer Fire Dept., <a href="#">Roulette Ambulance Department</a>
Monroe	Barrett Township	100% (\$250 maximum)	0	0	1	Barrett Twp. Volunteer Fire Company
Monroe	Eldred Township	100%	\$250	0	1	Kunkletown Volunteer Fire Co.
Montgomery	Douglas Township	20%	\$100	17	1	Gilbertsville Fire and Rescue Co.



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Montgomery	Lower Moreland Township	100%	0	0	3	Bryn Athyn Fire Company, Fetters Mill Fire Rescue, Huntingdon Valley Fire Company
Montgomery	Montgomery County	100%	\$50	7	1	Norriton Fire Engine Co.
Montgomery	Lower Gwynedd Township	0	\$1000	0	2	North Penn Volunteer Fire Co. Wissahickon Fire Co.
Montgomery	Lower Merion Township	100%	0	42	8	Belmont Hills Fire Co., Bryn Mawr Fire Co., Gladwyne Fire Co., Merion Fire Co. of Ardmore, <a href="#">Narberth Ambulance</a> , Narberth Fire Co., Overbrook Hills Fire Co., Penn Wynne/ Union Fire Association of Lower Merion
Northampton	Allen Township	100%	\$350	4	1	Allen Township Volunteer Fire Company #1
Northumberland	Shamokin Township	100% (Nov 2023)	\$500	8	1	Stonington Volunteer Fire Co.
Washington	Canton Township	20%	\$500	0	1	Canton Twp. Volunteer Fire Dept.
Westmoreland	Manor Borough	20%	\$250	0	0	None defined
Westmoreland	West Leechburg Borough	15%	0.05% (PA)	8	1	West Leechburg Volunteer Fire Dept.
York	East Hopewell Township	100%	\$500	1	8	Airville Volunteer Fire Co., Alliance Fire Co., Citizens of Fawn Grove Fire Dept., Delta Volunteer Fire Co., Eureka Volunteer Fire Dept., North Hopewell/ Winterstown Fire Dept., Rose of New Freedom Fire Co., Shrewsbury Volunteer Fire Co.
York	Fawn Grove Borough	0	0.005%	13	1	Citizens Volunteer Fire Co.



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York	Fawn Township	0	\$500	13	2	Citizens Volunteer Fire Co. of Fawn Grove, <a href="#">Southern York County Emergency Medical Services</a>
York	Felton Borough	20%	\$500	6	1	Alliance Fire and Rescue
York	Hopewell Township	100%	\$500	0	8	Airville Volunteer Fire Dept, Alliance Fire and Rescue, Citizens of Fawn Grove Fire Dept., Delta Volunteer Fire Department, Eureka Volunteer Fire Dept., North Hopewell/ Winterstown Fire Dept., Rose of New Freedom Fire Co., Shrewsbury Volunteer Fire Co.,
York	Shrewsbury Borough	100%	\$500	13	1	Shrewsbury Volunteer Fire Company
York	Springfield Township	100%	\$500	0	9	<a href="#">Glen Rock EMS</a> , Glen Rock Hose and Ladder, Goodwill Fire Co. #1 of Jacobus, <a href="#">Jacobus Lions Ambulance Co.</a> , Loganville Fire Co., Seven Valleys Fire Co., <a href="#">Tri Community Ambulance</a>
York	Windsor Township	0	\$500	8	4	Alliance Fire Co., Laurel Fire Co., Southern Area Fire & Emergency Rescue, Yorkana Fire Co.



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York	York County	50% 25% - 50% rebate depending on points	0	0	43	Alliance Fire and Rescue Services, Bridgeville Memorial Fire Co., Citizen's Volunteer Fire Co., Community Fire Co #1, Community Fire Co. of Seven Valleys, Community Volunteer Fire Co. # 1 of Yorkana, Craley Community Fire Co., Delta-Cardiff Company # 1, Dover Twp. Volunteer Fire Co., Eagle Fire Co. #1, East Prospect Fire Co., Eureka Volunteer Fire Dept., Fairview Twp Fire Dept. #1, Friendship Hose Fire Co. #1, Friendship Fire Co. of Hallam, Glen Rock Hose and Ladder Fire Co., Goldsboro Fire Co. #1, Goodwill Fire Co. #1, Goodwill Fire Co. #1 of York Twp., Jefferson Volunteer Fire Co., Lake Clarke Rescue, Laurel Fire Co. No.1, Loganville Fire Co., Monaghan Twp Volunteer Fire Co., Nashville Volunteer Fire Co.#1,

