Town of Wascott
PO Box 159, Wascott, WI 54890

Resolution 2026-13

Payroll Policies/Procedures for the Wascott Volunteer Fire Department

WHEREAS, the Town of Wascott, Douglas County, WI, hereby establishes the following payroll policies and procedures for the Wascott Volunteer Fire Department:

A. Volunteer firefighters work part-time or on-call and may have other jobs. Although they are volunteers, the Town of Wascott pays them as employees when they respond to an emergency or participate in training meetings. An on-call firefighter may also volunteer time for other non-emergency duties such as special events, fundraising, and maintaining equipment.

B. Quarterly payroll periods. Ch. 109.03, Wi stats., requires an employer to pay employees at least monthly, except that a part-time firefighter shall be paid at regular intervals, no less often than annually. By agreement between the Town Board and the Wascott Volunteer Fire Department, payroll periods for Fire Department employees shall be quarterly. The Town Clerk-Treasurer shall furnish to the Fire Department a calendar of the quarterly pay periods, deadline dates for payroll claims, and pay dates.

C. The Town Clerk-Treasurer is accountable for ensuring the accuracy of all payroll related activities. Payroll tasks include, but are not limited to: ensuring timekeeping records are captured correctly and completely; verifying pay rates, benefits and payments are as approved by the Town Board and consistent with wage and hour laws.

D. Timekeeping requirements. Time records shall be signed by the employee and reviewed and signed by the Fire Chief. The Fire Chief's signature attests that the employee actually worked the time claimed.

E. The Town Clerk-Treasurer is responsible for all timekeeping records and shall provide the appropriate forms to be used for recording of payroll and mileage. It is the employee's responsibility to submit complete and timely payroll claims. Delinquent payroll claims are not acceptable, except for extenuating and unavoidable circumstances.

F. The Wascott Volunteer Fire Department conducts two meetings per month, and up to 3 additional meetings per year, for which they are paid. Attendance sheets are required and are to be submitted with the quarterly payroll.

G. The Town Clerk-Treasurer shall review and authorize payment for payroll claims consistent with town policy. Payment may be suspended for incomplete or non-compliant payroll claims or other cause. The employee and the Fire Chief shall be notified of any disputed payroll claim and the reasons for suspension. Unresolved disputes shall be referred in writing to the Town Board.

WHEREAS, under Section 139B of the internal revenue code, volunteer firefighters are considered employees and their remuneration is generally subject to all withholding taxes. However, 26 U.S. Code §139B allows the exclusion from gross income of $50 each month that the employee performs volunteer services during the year (or $600 annually), the excess is taxable.

NOW, THEREFORE, BE IT RESOLVED, the Wascott Town Board hereby approves the payroll policies and procedures as outlined in this resolution and shall become effective immediately upon approval by the Town Board.

Adopted this 10th day of November, 2026.

_____	_____
Chuck Youngquist, Chairperson	Jeff Christensen, Supervisor
_____	_____
Jenny Liautaud, Supervisor	Attest: Jeannette Atkinson, Clerk/Treasurer

WI Stat Ch 109.03 (1) (e)

(1) REQUIRED FREQUENCY OF PAYMENTS. Every employer shall as often as monthly pay to every employee engaged in the employer's business, except those employees engaged in logging operations and farm labor, all wages earned by the employee to a day not more than 31 days prior to the date of payment. Employees engaged in logging operations and farm labor shall be paid all earned wages no less often than at regular quarterly intervals. Any employee who is absent at the time fixed for payment or who for any other reason is not paid at that time shall be paid thereafter at any time upon 6 days' demand. The required frequency of wage payments provided in this subsection does not apply to any of the following:

…

(e) A part−time fire fighter or a part−time emergency medical services practitioner, as defined in s. 256.01 (5), who is a member of a volunteer fire department or emergency medical services program maintained by a county, city, village, or town or of a volunteer fire company organized under ch. 181 or ch. 213 and who, by agreement between the fire fighter or emergency medical services practitioner and the entity employing the fire fighter or emergency medical services practitioner, is paid at regular intervals, but no less often than annually.

IRS Publ 5138

(Page 8) Volunteer Firefighters Volunteer firefighters are considered employees and their remuneration is generally subject to all withholding taxes. However, if the payment is reimbursement for out-of-pocket expenses actually incurred in the course of work, and the payment conforms to the requirements of Reg. 1.62-2 regarding accountable plans, then the payment is excludable from the firefighter's Form W -2. (See the discussion of accountable plans under Fringe Benefits, later.)

26 US Code s. 139B

of a qualified volunteer emergency response organization. Section 139B(c)(2)(B) limits the amount that *may be excluded from gross income* to $50 each month that the taxpayer performed such volunteer *services during that tax year* (or $600 annually). If the taxpayer receives more than allowed ($50/month *or $600/year), the excess is* taxable. Qualified payments are excluded from income and not reportable *to the IRS.*