



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 total cost of providing the service during the innovation plan. 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.

Note: On-call hours for the volunteer may be included in this calculation if the hours are required, trackable, and recorded.

To find the appropriate median hourly wage – refer to Tables 1 (2023) and Table 2 (2024) on the following pages for a detailed list of occupation codes and wages by county (separate [spreadsheet](#) available). Use the appropriate table based on the calendar year for which you are calculating Fair Market Compensation. If calculating fair market compensation for 2025, use Table 2 (2024), until a separate table for 2025 is provided.

Table 1 – 2023 list of all Wisconsin counties with the applicable occupation codes/fair market wages

2023 Summary of the U.S. Bureau of Labor Statistics - Occupational Employment and Wage Statistics					
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*

2023 Summary of the U.S. Bureau of Labor Statistics - Occupational Employment and Wage Statistics

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)
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*
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*

2023 Summary of the U.S. Bureau of Labor Statistics - Occupational Employment and Wage Statistics

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)
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

Table 2 – 2024 list of all Wisconsin counties with the applicable occupation codes/fair market wages

2024 Summary of the U.S. Bureau of Labor Statistics - Occupational Employment and Wage Statistics

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	\$20.77	\$27.78	\$28.51	\$22.10	\$17.67
Ashland	\$17.97	\$26.15	\$30.10*	\$23.49	\$17.67*
Barron	\$17.83	\$22.37	\$30.10	\$22.45	\$14.44
Bayfield	\$17.97	\$26.15	\$30.10*	\$23.49	\$17.67*
Brown	\$22.03	\$29.77*	\$39.90	\$24.80	\$17.67*
Buffalo	\$17.83	\$22.37	\$30.10	\$22.45	\$14.44
Burnett	\$17.97	\$26.15	\$30.10*	\$23.49	\$17.67*
Calumet	\$22.59	\$29.77	\$43.73	\$29.16	\$17.67*
Chippewa	\$22.82	\$27.39	\$30.10*	\$19.89	\$14.44*
Clark	\$17.83	\$22.37	\$30.10	\$22.45	\$14.44
Columbia	\$20.95	\$23.70	\$47.14	\$28.84	\$17.78
Crawford	\$17.83	\$22.37	\$30.10	\$22.45	\$14.44
Dane	\$20.95	\$23.70	\$47.14	\$28.84	\$17.78
Dodge	\$17.88	\$22.19	\$38.94	\$18.11	\$17.78*
Door	\$20.77	\$27.78	\$28.51	\$22.10	\$17.67
Douglas	\$19.41	\$30.32	\$29.92	\$20.63	\$17.67*
Dunn	\$17.83	\$22.37	\$30.10	\$22.45	\$14.44
Eau Claire	\$22.82	\$27.39	\$30.10*	\$19.89	\$14.44*
Florence	\$20.77	\$27.78	\$28.51	\$22.10	\$17.67
Fond du Lac	\$22.74	\$29.62	\$43.73*	\$16.78	\$17.67*
Forest	\$20.77	\$27.78	\$28.51	\$22.10	\$17.67
Grant	\$17.88	\$22.19	\$38.94	\$18.11	\$17.78*
Green	\$20.95	\$23.70	\$47.14	\$28.84	\$17.78
Green Lake	\$17.88	\$22.19	\$38.94	\$18.11	\$17.78*

2024 Summary of the U.S. Bureau of Labor Statistics - Occupational Employment and Wage Statistics

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)
Iowa	\$20.95	\$23.70	\$47.14	\$28.84	\$17.78
Iron	\$17.97	\$26.15	\$30.10*	\$23.49	\$17.67*
Jackson	\$17.83	\$22.37	\$30.10	\$22.45	\$14.44
Jefferson	\$17.88	\$22.19	\$38.94	\$18.11	\$17.78*
Juneau	\$17.83	\$22.37	\$30.10	\$22.45	\$14.44
Kenosha	\$20.32	\$30.32	\$36.14	\$22.79	\$17.67*
Kewaunee	\$22.03	\$29.77*	\$39.90	\$24.80	\$17.67*
La Crosse	\$20.30	\$29.66	\$27.31	\$22.37	\$14.44*
Lafayette	\$17.88	\$22.19	\$38.94	\$18.11	\$17.78*
Langlade	\$20.77	\$27.78	\$28.51	\$22.10	\$17.67
Lincoln	\$20.77	\$27.78	\$28.51	\$22.10	\$17.67
Manitowoc	\$20.77	\$27.78	\$28.51	\$22.10	\$17.67
Marathon	\$18.87	\$27.78*	\$41.29	\$20.82	\$17.67*
Marinette	\$20.77	\$27.78	\$28.51	\$22.10	\$17.67
Marquette	\$17.88	\$22.19	\$38.94	\$18.11	\$17.78*
Menominee	\$20.77	\$27.78	\$28.51	\$22.10	\$17.67
Milwaukee	\$22.70	\$29.97	\$41.05	\$23.66	\$17.67*
Monroe	\$17.83	\$22.37	\$30.10	\$22.45	\$14.44
Oconto	\$22.03	\$29.77*	\$39.90	\$24.80	\$17.67*
Oneida	\$20.77	\$27.78	\$28.51	\$22.10	\$17.67
Outagamie	\$22.59	\$29.77	\$43.73	\$29.16	\$17.67*
Ozaukee	\$22.70	\$29.97	\$41.05	\$23.66	\$17.67*
Pepin	\$17.83	\$22.37	\$30.10	\$22.45	\$14.44
Pierce	\$23.27	\$35.77	\$40.07	\$20.90	\$14.44*
Polk	\$17.83	\$22.37	\$30.10	\$22.45	\$14.44
Portage	\$20.77	\$27.78	\$28.51	\$22.10	\$17.67
Price	\$17.97	\$26.15	\$30.10*	\$23.49	\$17.67*
Racine	\$18.67	\$42.30	\$41.05*	\$27.61	\$17.67*
Richland	\$17.88	\$22.19	\$38.94	\$18.11	\$17.78*
Rock	\$20.95*	\$29.79	\$49.28	\$31.78	\$17.78*
Rusk	\$17.97	\$26.15	\$30.10*	\$23.49	\$17.67*
Sauk	\$17.88	\$22.19	\$38.94	\$18.11	\$17.78*
Sawyer	\$17.97	\$26.15	\$30.10*	\$23.49	\$17.67*
Shawano	\$20.77	\$27.78	\$28.51	\$22.10	\$17.67
Sheboygan	\$22.89	\$31.82	\$43.73*	\$29.16*	\$17.67*
St. Croix	\$23.27	\$35.77	\$40.07	\$20.90	\$14.44*
Taylor	\$17.97	\$26.15	\$30.10*	\$23.49	\$17.67*
Trempealeau	\$17.83	\$22.37	\$30.10	\$22.45	\$14.44
Vernon	\$20.30	\$29.66	\$27.31	\$22.37	\$14.44*
Vilas	\$20.77	\$27.78	\$28.51	\$22.10	\$17.67
Walworth	\$17.88	\$22.19	\$38.94	\$18.11	\$17.78*
Washburn	\$17.97	\$26.15	\$30.10*	\$23.49	\$17.67*
Washington	\$22.70	\$29.97	\$41.05	\$23.66	\$17.67*
Waukesha	\$22.70	\$29.97	\$41.05	\$23.66	\$17.67*
Waupaca	\$17.88	\$22.19	\$38.94	\$18.11	\$17.78*
Waushara	\$17.88	\$22.19	\$38.94	\$18.11	\$17.78*
Winnebago	\$22.74*	\$29.77*	\$43.10	\$25.02	\$17.67*
Wood	\$20.77	\$27.78	\$28.51	\$22.10	\$17.67