



## UFA Command Staff Meeting Highlights January 20, 2026

10:00 am

### Guests

- BC Fossum-Liability and Workers Compensation Claims

### Policies-HRD Day

- 910-070 Staff Captain
  - Administrative update to the appendix only
- 910-080 Firefighter Specialist
  - Removed language in sections 6.1 and 6.2 referring to promotional registries

### Chief Burchett

- Benefits and Compensation Meeting Agenda
  - Chief Burchett reviewed the outline for the upcoming Benefits and Compensation Meeting, emphasizing that the meeting would be informational in nature and would not include recommendations at this time.
- House Bill 48-Wildland Urban Interface Modifications
  - Chief Burchett discussed the department's current capacity to assist with lot assessments, including where support might be provided and where limitations exist. Conversations with the FFSL and SLCo remain ongoing.
- Legislative Session
  - The Legislative Session began today. Updates are released weekly, and changes tend to move quickly. Administration will provide updates as needed regarding the bills we are monitoring closely.
- State Fire Chiefs Leadership Symposium
  - Chief Burchett and AC Dern are attending this year's symposium in St George. They will leave today and return on Wednesday.
- Chief's Schedule This Week:
  - Monday, January 19-Martin Luther King Day Holiday
  - Tuesday, January 20
    - UFA/UFSA Board Meetings
    - Command Staff
    - Budget Meeting with Jared Henderson
    - SLVECC FY27 Annual Meeting
  - Wednesday, January 21
    - State Fire Chiefs
    - SLVECC Board of Trustees
  - Thursday, January 22
    - USFCA Monthly Legislative Meeting
    - UFA Benefits and Comp Meeting
    - Personnel Matter
    - Station 133-Annual Meeting w/Chief
    - Leadership Institute Board of Trustees Meeting
  - Friday, January 23
    - Weekly Command Staff Agenda Review

### HRD Day

- Light Duty Update
  - Command Staff reviewed the current light-duty assignments.

### Micayla Dinkel-Absent

### AC Dern

- National Emergency Number Association Award
  - BC Ascarte has received an award through the National Emergency Number Association (NENA). BC Ascarte was honored for his outstanding leadership as the Communication Officer during the Millcreek Apartment Fire Incident, which occurred on July 25, 2025.
- Salt Lake Regional Incident Support Team (SLRIST) Sponsorship
  - The SLRIST is seeking sponsorship from agencies to support team members. However, there are no current policies established by SLRIST for reimbursement to sponsoring agencies. UFA will hold off on sponsoring team members until a policy is in place to support this action.
- Cottonwood Heights-Station 116 Staffing
  - AC Dern has met with Mayor Bennion to discuss staffing needs at Station 116. The conversation remains ongoing as Cottonwood Heights evaluates staffing needs and works to incorporate them into upcoming budget plans.

### DOC Easton

- Promotional Ceremony
  - Command Staff reviewed the program for the upcoming promotional ceremony, which will be held on February 2, 2026, at 6 PM at JATC.
- 2026 UFA Banquet
  - Planning is underway, and DOC Easton encourages all to attend. Formal invitations will be sent out soon.

### CFO Hill

- Select Health
  - Contingent premium funding amount will be withheld on this Friday's paycheck.
- W2s
  - Digital copies are available in UKG under U.S Wage and Tax Statements. A printed version will be mailed to all employees by the end of this month.
- Memo 25-122 and 26-005 No Tax on Overtime (attached)
  - CFO Hill provided additional details on the recently adopted 'No Federal Income Tax on Overtime' deduction, which is included in the "One Big Beautiful Bill Act."
  - In preparation for 2026, a new pay code called CMPrem w/Leave will show on paystubs.
  - This additional pay code will allow payroll to track overtime in 2 separate categories:
    - 1) FSLA mandated, eligible for no tax on overtime deduction
    - 2) Constant Man Premium w/Leave is an employer choice (holiday, vacation) and is not eligible for no tax on overtime deduction
  - Questions or concerns may be directed to CFO Hill or Payroll Manager Cigarroa.

OC Kay

- Nothing to report

CLO Roberts

- Nothing to report

AC Robinson

- BC Rigs
  - The new Battalion 11 & 12 rigs have arrived and are tentatively scheduled to be ready for the field sometime next week.
  - Command Staff briefly discussed a reserve and surplus plan for the used BC rigs.

AC Russell

- 2025-2026 Accomplishments Poster
  - AC Russell has received responses from several divisions and encouraged those that have not responded to provide their accomplishments as soon as possible.

FM Watkins-Absent



# UNIFIED FIRE AUTHORITY

## MEMORANDUM

25-122

July 18, 2025

TO: All Personnel

FROM: Chief Financial Officer Hill

SUBJECT: No Taxes on Overtime

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Listed below are some highlights regarding the new One Big Beautiful Bill Act:

Allows eligible individuals to deduct a portion of their qualified overtime pay from their federal taxable income, up to \$12,500 each year. This limit is doubled to \$25,000 for married couples filing jointly

Deduction is "above-the-line," which means it will reduce your adjusted gross income

Provision is in effect for the 2025 tax year and is currently only for a limited time (tax years 2025 through 2028)

Your paycheck won't immediately reflect the "no tax on overtime" change, as employers will continue to withhold federal income taxes as usual and the reporting of all employee compensation including overtime wages

Our payroll system already tracks overtime wages for purposes other than taxes. Overtime wages will now need to be identified on Form W-2. Finance staff is working with UKG to make sure 2025 W-2s will be compliant.

The provision addresses only the federal income tax treatment of overtime; there is no change to state and local income taxation as a result of this legislation

This is a tax deduction, not a complete elimination of taxes on overtime. Payroll taxes for Social Security and Medicare still apply.

Employees may want to contact their tax professional to determine how/if this provision impacts their tax withholdings



# UNIFIED FIRE AUTHORITY

## MEMORANDUM

26-005

January 15, 2026

TO: All Personnel

FROM: Chief Financial Officer Hill

SUBJECT: No Tax on Overtime – Follow-up for 2025

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This is a follow-up to memo 25-122 issued July 18, 2025, discussing the recently adopted no federal income tax on overtime deduction.

In the initial memo, I discussed the possibility of UFA identifying the qualified overtime compensation on each employee's Form W-2 that may be eligible for the no tax on overtime deduction. Since the issuance of that memo, IRS regulations related to the deduction have been updated.

Due to the late issuance of guidance, on November 5, 2025, the IRS granted relief to employers from providing employees with a statement accounting for qualified overtime compensation for 2025 for the purpose of the deduction.

In further guidance published on November 21, 2025, the IRS outlined several ways that employees can calculate their qualified overtime eligible to be deducted for tax year 2025. The guidance can be found here: <https://www.irs.gov/pub/irs-drop/n-25-69.pdf>

So, what does this mean? If you worked IRS qualified overtime in 2025, you may be eligible to take the no tax on overtime deduction. However, UFA will not be providing you with a calculation of the deductible amount. If you choose to take the deduction, you can, using your Form W-2 and your last 2025 pay stub, employ one of the options identified in the IRS guidance to calculate your deduction. As always, I would suggest you consult a qualified tax professional.

Note: You cannot just use the OT premium amount on your Form W-2 because of UFA policy that pays overtime premium at higher levels than mandated by FLSA.

We will continue to monitor this for 2026 as guidance comes from the IRS.