



Living Donor Leave Laws: Federal and State by State

Updated July 2018

We are proud to have pass Colorado Living Donor Support Act in May 2018. Thank you to all of our volunteers who made it possible!

Please visit www.americantransplantfoundation.org to learn about our advocacy work and how you can get involved.

State	State Tax Deductions & Credits	Donor Leave Laws and Other Assistance (Note: most legislation applies to only state and federal employees)	State Specific Resources
Alabama			
Alaska		State employees (working 30 or more hours per week) are allowed a minimum of 40 hours and a maximum of 80 hours of paid leave for screening, organ donation, and bone marrow donation. (§39.20.275)	Alaska Kidney Patients Association
Arizona		State employees are allowed up to 30 days paid leave for organ donation and 5 days for bone marrow donation. (§41-706, R2-5A-B609)	
Arkansas	Up to \$10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction to cover the unreimbursed cost of travel, lodging, lost wages, and medical expenses for organ donation. (§26-51-2103)	State and public school employees are allowed up to 30 days of paid leave for organ donation. (§21-4-215) Private employers (with one or more employees) must grant organ donors unpaid leave up to 90 days. If the employer grants paid leave, the employer is entitled to a tax credit of 25% of the regular salary of the employee during their leave. (§11-3-205)	
California		State employees, including education employees, are allowed up to 30 days of paid leave for organ donation if they have exhausted all	Sacramento Area Liver Transplant Support Group

		available sick leave. (§19991.11, §89519.5, § 9211.5) Private employers (with more than 15 employees) must grant up to 30 days of paid leave for organ donation. Employers may require employees use up to two weeks of earned but unused sick leave, vacation, or paid time off for organ donation. (§ 1510)	
Colorado		(§24-50-104): State employees are entitled to up to two days of paid leave per fiscal year, cannot be accumulated. (HB1202) Living Organ Donor Support Act. The legislation provides paid leave for employees who would like to become a living organ donor and gives private employers a voluntary tax credit of 35% if an employee’s salary to cover up to 10 business days of paid leave.	
Connecticut		(§67:5-248a): State employees are entitled to up to 24 weeks of non-paid medical leave within any two-year period. (§557:31-51II): Expands the state Family Medical Leave Act (FMLA) to provide state and private sector employees up to 16 weeks of non-paid medical leave within any two year period.	
Delaware		(§5122; §1318B): State employees, teachers, and school employees are entitled to up to 30 days of paid leave for organ donation.	
District of Columbia		City employees are allowed up to 30 days of paid leave for organ donation. (§1–612.03b) If a private employer offers a donor paid leave, it may claim a tax credit equal to 25% of a donor’s salary during a period of up to 30 days for organ donation. (§47–1807.08)	
Florida		State employees are allowed up to 30 days of paid leave for organ donation. (§45-20-31)	
Georgia	Up to \$10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction to cover the	State employees are allowed up to 30 days of paid leave for organ donation. (§45-20-31)	Georgia Transplant Foundation

	unreimbursed cost of travel, lodging and lost wages for organ. (§48- 7-27)		
Hawaii		State or county employees are allowed up to 30 days of paid leave for organ donation. (§78-23.6) Private employers with 50+ employees must offer up to 30 days of paid leave for organ donation. Donors can be required to take unused leave as a condition of this benefit. This benefit cannot be used concurrently with the Family and Medical Leave Act. (SB1233)	
Idaho	Up to \$5,000 Organ Donation Tax Credit (not deduction): A taxpayer may take a tax deduction for themselves, or a dependent, to cover the unreimbursed all expenses for organ. (§63-3029K)	Full time state employees are allowed up to 30 days of paid leave for organ donation. (§67-5343) (S. 1302) To protect living organ donors from potential insurance discrimination.	
Illinois		(§5 ILCS 327/20): State employees are entitled to up to 30 days of paid leave in any 12-month period	
Indiana		State employees are allowed up to 30 days of paid leave for organ donation. (§4-15-16-8)	
Iowa	Up to \$10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction to cover the unreimbursed cost of travel, lodging and lost wages for organ. (§422.7(44))	State employees are allowed up to 30 days of paid leave for organ donation. (§70A.39)	
Kansas	Up to \$5,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction for themselves, or a dependent, to cover the unreimbursed cost of travel, lodging and medical expenses for organ donation. (§79-32,117(c)(xxi))	Executive branch state employees are allowed up to 30 days of paid leave for organ donation. (EO2001-02)	
Kentucky		All Federal Employees are eligible to take up to 30 days a year of paid	

		leave for donating organs. (5 U.S.C. § 6327)	
Louisiana	Up to \$7,200 Organ Donation Tax Credit (not deduction): A taxpayer may take a credit up to 72% of the unreimbursed cost of travel, lodging, and lost wages because of donation by the taxpayer or their spouse. (§47:297(N)(1))		
Maine		(§26-7-6A-843, §26-7-6A-844): Every employee who has been employed by the same employer for 12 consecutive months is entitled to up to 10 work weeks of family medical leave, which includes the donation of an organ, in any 2 years unless employed at a permanent work site with fewer than 15 employees.	
Maryland	House Bill 96. The legislation gives living organ donors a tax break. The bill is designed to offset donation expenses by giving up to a \$7,500 tax credit to people donation all or part of their liver, kidney, pancreas, intestine, lung or bone marrow. Goes into effect July 1 st , 2018.	State employees are allowed up to 30 days of paid leave for organ donation. (§9-1106)	
Massachusetts	Up to \$10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction to cover the unreimbursed cost of travel, lodging and lost wages for organ. (62§3(B)(a)(16))	(§149:33E): An employee of the commonwealth or of a county, or of a city or town that accepts this section, may take a paid leave of absence of not more than 30 days in a calendar year to serve as a solid organ donor.	
Michigan			
Minnesota	Up to \$10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction to cover the unreimbursed cost of travel, lodging and lost	(§181.945, §181.9456): A private employer who employs 20 or more employees shall grant an employee up to 40 hours of paid leave.	

	wages for organ donation. (§290.01(19b)(12))		
Mississippi	Up to \$10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction to cover the unreimbursed cost of travel, lodging and lost wages for organ donation. (§27- 7-18)	(§25-3-103) : State employees are entitled to up to thirty days of paid leave in any twelve-month period.	
Missouri		(§105.266) : State employees are entitled to up to five days of paid leave.	
Montana			
Nebraska			
Nevada			
New Hampshire			
New Jersey			
New Mexico	Up to \$10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction for themselves, or a dependent, to cover the unreimbursed cost of travel, lodging and lost wages for organ donation. (§7- 2-36)	State employees are allowed 20 days of paid leave for organ donation, after using their (or donated) leave. (§24-28-3)	
New York	Up to \$10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction to cover the unreimbursed cost of travel, lodging and lost wages for organ donation. (§612(c)(38)(A))	State employees are allowed 30 days for organ donation. (§202-b)	
North Carolina			
North Dakota	Up to \$10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction for themselves, or a dependent, to cover the unreimbursed cost of travel, lodging and lost wages for organ donation. (§57- 38-30.3(2)(j))	(§54-06-14.4) : State employees are entitled to up to 20 days of paid leave.	
Ohio	Up to \$10,000 Organ Donation Tax Deduction: A taxpayer may take a tax	Full time state employees are allowed 240 hours of paid leave for	

	deduction for themselves, or a dependent, to cover the unreimbursed cost of travel, lodging and lost wages for organ donation. (§ 5747.01(A)(25))	donation of a kidney or portion of their liver. (§124.139)	
Oklahoma	Up to \$10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction for themselves, or a dependent, to cover the unreimbursed cost of travel, lodging and lost wages for organ donation. (68§2358(E)(20))	State employees are allowed 30 days paid leave for organ donation. (74§840-2.20B)	
Oregon			
Pennsylvania	Employer Tax Credit: Employers may take a tax credit equal to the wages paid to an employee on leave for organ donation, and temporary employees hired. (72 §8803)		
Rhode Island	Up to \$10,000 Organ Donation Tax Deduction: A donor may take a tax deduction to cover the unreimbursed cost of travel, lodging and lost wages for organ donation. (§44- 30-12(c)(7))		
South Carolina		State employees are allowed 30 days of paid leave for organ donation. (§8-11-65)	
South Dakota			
Tennessee			
Texas		State employees are allowed 30 days of paid leave for organ donation and 5 working days paid leave for bone marrow. (§661.916)	
Utah	Up to \$10,000 Organ Donation Tax Credit (not deduction): A donor may take a tax credit to cover the unreimbursed cost of travel, lodging and lost wages for organ donation. (§59-10-1015)	State employees are allowed up to 30 days of paid leave for organ donation. (§67-19-14.5)	
Vermont			

Virginia	Up to \$5,000 Organ and Tissue Donation Tax Deduction: A donor may take a tax deduction for unreimbursed out of pocket expenses directly related to the donation that arose within 12 months of donation, provided the donor has not taken a medical deduction with the provisions of IRS Code § 213. (§58.1-322(D)(13))	Full time state employees are allowed up to 30 days of paid leave for organ. (§ 2.2-2821.1)	
Washington		State employees are allowed up to 5 days of paid leave per two years for organ donation. (E002-01)	
West Virginia		Full time state employees are allowed up to 120 hours of paid leave for kidney and liver donation. The legislature encourages political subdivisions and private employers to grant full-time employees paid leave similar to the paid leave granted to full-time state employees. (§29-6-27 & §29-6-28)	
Wisconsin	Up to \$10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction for themselves, or a dependent, to cover the unreimbursed cost of travel, lodging and lost wages for organ donation. (§71.05(10)(I))	State employees are allowed up to 30 days of paid leave for donating organs. (§230.35(2d))	
Wyoming			

Federal Legislation for Living Donation

Legislation	Description
Social Security Act, Section 1881 [42 U.S.C. 139 rr]	(D) Any individual who donates a kidney for transplant surgery shall be entitles to benefits under parts (A) and (B) of this title with respect to such donation.
Organ Donation Recovery & Improvement Act (P.L. 108-216)	Section 3 – to permit the reimbursement of appropriate travel and subsistent expenses incurred toward living donation with priority given to need. Section 4 – to allow the Secretary of Health to make grants or contracts with nonprofit entities to carry out projects or studies to increase organ donation and recovery rates, including living donation.
1999* Public Law 106-56, Organ Donor Leave Law	Passed by Congress to allow federal employees to receive paid leave and serve as living organ or marrow donors.
1985* Public Law 99-272, The Omnibus Reconciliation Act of 1985	Required that states have written standards with regard to coverage of organ transplants in order to qualify for federal payments under Title XIX of the Social Security Act.
National Organ Transplant Act (NOTA)	<u>LIVING DONOR EXPENSES REIMBURSEMENT -</u> https://onlinelibrary.wiley.com/doi/full/10.1111/ajt.14036

Resources:

National Kidney Foundation; Policy and Legislation

https://www.kidney.org/sites/default/files/LDTaxDed_Leave.pdf

Selected Statutory and Regulatory History of Organ Transplantation
(<https://www.organdonor.gov/about-dot/laws/history.html>)

Living Donor Legalities (<http://www.livingdonor101.com/legal.shtml>)

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