



Living Donor Laws: State by State and Federal

Updated March 2020

**WE ARE PROUD TO HAVE PASSED THE COLORADO LIVING DONOR SUPPORT ACT
AND LIVING DONOR INSURANCE ACT, EFFECTIVE JANUARY 2020.
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.

For more details about each law, click the bill number following the description (ex. (§39.20.275))

State	State Tax Deductions & Credits	Donor Leave Laws and Other Assistance (Note: most legislation applies to only state and federal employees)	State Living Donor Protection Laws
Alabama		A permanent state employee (with at least one year of state service) may be granted living donor leave, with pay. The employee may receive up to 30 days to donate an organ and up to seven days to donate bone marrow (Bill link unavailable, contact Alabama State Personnel Department).	

<p>Alaska</p>	<p>N/A- There is no state income tax in Alaska.</p>	<p>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)</p>	
<p>Arizona</p>		<p>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)</p>	<p>Prohibits a life, disability or long-term care insurer from unfairly discriminating against a living organ donor (SB 1100)</p>
<p>Arkansas</p>	<p>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 while the taxpayer or one of their dependents donated an organ or bone marrow (§26-51-2103)</p> <p>If a private employer grants an employee <u>paid</u> leave, the employer is entitled to a tax credit of 25% of the regular salary of the employee during their leave (up to 90 days) (§11-3-205)</p>	<p>State and public-school employees are allowed up to 30 days of paid leave for organ donation and up to 7 days paid leave for bone marrow. (§21-4-215)</p> <p>Private employers (with one or more employees) must grant organ donors <u>unpaid</u> leave up to 90 days. (§11-3-205)</p>	<p>Prohibits a life, disability or long-term care insurer from unfairly discriminating against a living organ donor (§23-66-206)</p>

<p>California</p>		<p>State employees, including education employees, are allowed up to 30 days of paid leave for organ donation and 5 days for bone marrow donation if they have exhausted all available sick leave. (§19991.11)</p> <p>Private employers (with more than 15 employees) must grant up to 30 days of paid leave for organ donation and 5 days for bone marrow 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)</p>	<p>Prohibits discrimination against living organ donors in life, disability, or long-term care insurance and provides an additional (up to 30 days) of unpaid leave for organ donation (AB-1223)</p>
<p>Colorado</p>	<p>Living Donor Support Act: Employers may take a tax credit equal to 35% of wages paid to an employee or temporary replacement help for an employee on paid leave for organ donation (up to 10 days or hourly equivalent). (HB18-1202)</p>	<p><u>State</u> employees are entitled to up to two days of paid leave per fiscal year, cannot be accumulated. (§24-50-104(7)(b))</p>	<p>Living Donor Insurance Act: Prohibits a life, disability, long-term care, and <u>health insurer*</u> from unfairly discriminating against a living organ donor (HB19-1253)</p> <p><i>*Health insurance is now included in this new law. Thank you to all the volunteers who helped ATF advocate to get it passed!</i></p>
<p>Connecticut</p>	<p>Up to \$10,000 Organ Donation Tax Deduction: A taxpayer may take a tax</p>	<p>State employees are entitled to up to 24 weeks of non-paid medical leave within any two-year period for organ and</p>	<p>Certain health insurance policies must cover testing</p>

	deduction to cover the unreimbursed cost of travel, lodging, lost wages, and medical expenses while the taxpayer or one of their dependents donated an organ or bone marrow (§229-12-701)	bone marrow donation (§67:5-248a) In addition to unpaid leave, State employees are allowed up to 15 days of paid leave for organ donation and up to 7 days of paid leave for bone marrow donation (§5-248K) Private employers must provide up to 16 weeks of non-paid medical leave within any two-year period for organ and bone marrow donation (§557:31-51II)	for potential bone marrow donors (§38a-492o)
Delaware		State employees, teachers, and school employees are entitled to up to 30 days of paid leave for organ donation and 7 days for bone marrow donation. (§5122 ; §1318B):	
District of Columbia	If a private employer offers a donor paid leave, they may claim a tax credit equal to 25% of a donor's salary during a period of up to 30 days for organ donation and 7 days for bone marrow donation (§47-1807.08)	City employees are allowed up to 30 days of paid leave for organ donation and 7 days for bone marrow donation (§1-612.03b)	
Florida	Not applicable (there is no state income tax in Florida)		
Georgia	Up to \$10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction to cover the unreimbursed cost of	State employees are allowed up to 30 days of paid leave for organ donation and 7 days for bone marrow donation. (§45-20-31)	

	travel, lodging, lost wages, and medical expenses while the taxpayer or one of their dependents donated an organ or bone marrow (§48-7-27)		
Hawaii		State or county employees are allowed up to 30 days of paid leave for organ donation and 7 for bone marrow 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 expenses for organ or bone marrow donation. (§63-3029K)	Full time state employees are allowed up to 30 days of paid leave for organ donation and 5 for bone marrow donation. (§67-5343)	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance (§41-1852)
Illinois		State employees are entitled to up to 30 days of paid leave in any 12-month period to be an organ donor, up to 30 days paid leave in any 12-month period to donate bone marrow, and up to one-hour	Prohibits discrimination against living organ donors in life, disability, or long-term care

		to donate blood. (§5 ILCS 327/20):	insurance. (HB 2847)
Indiana		State employees are allowed up to 30 days of paid leave for organ donation and 5 days for bone marrow 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 donation. (§422.7(44))	State employees are allowed up to 30 days of paid leave for organ donation and 5 days for bone marrow 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 or bone marrow donation (§79-32,117(c)(xxi))	Executive branch state employees are allowed up to 30 days of paid leave for organ donation and 7 days for bone marrow donation. (EO2001-02)	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance. (HB 2041(7)(C)(e))
Kentucky		All government employees are eligible to take up to 30 days a year of paid leave for donating organs and 5 days for bone marrow donation. (HB 46- Passed by House, Received in Senate)	
Louisiana	Up to \$7,200 Organ Donation Tax Credit (not deduction): A taxpayer may take a	State, local, and private employer (who employs 20 or more employees) shall grant <i>paid leaves</i> of absence to an	

	<p>credit up to 72% of the unreimbursed cost of travel, lodging, and lost wages because of donation by the taxpayer or their spouse.</p> <p> (§47:297(N)(1))</p> <p>Employer Tax Credit: Employers may take a tax credit equal to 25% of wages paid to an employee on leave for bone marrow donation.</p> <p> (§47:287.758)</p>	<p>employee (working >20 hours/week) who donates bone marrow. Length of the leaves shall be determined by the employee, but may not exceed forty work hours, unless agreed to by the employer. (§40:1263.4)</p>	
Maine		<p>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.</p> <p> (§26-7-6A-844)</p>	<p>Prohibits discrimination against living organ donors in life, disability, or long-term care insurance.</p> <p> (§24-A2159)</p>
Maryland	<p>Up to \$10,000 (Currently \$7,500) Organ Donation Tax Credit: A taxpayer may take a credit for the unreimbursed cost of travel, lodging, and lost wages because of donation. (SB 651- Passed in Senate, Awaiting in House)</p>	<p>State employees are allowed up to 30 days of paid leave for organ donation and 7 days for bone marrow donation. (§9-1106)</p> <p>Employees (working for employers of at least 15 individuals) are entitled to up to 60 days unpaid leave for organ donation and 30 days for bone marrow donation. (HB 1284)</p>	<p>Prohibits discrimination against living organ donors in life, disability, or long-term care insurance.</p> <p> (HB 1284)</p>

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 donation. (62§3(B)(a)(16))	State, county, and certain municipal employees may take a paid leave of absence of not more than 30 days in a calendar year to serve as a solid organ donor. (§149:33E)	
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 wages for organ or bone marrow donation. (290.0132-§13)	Employers (with 20+ employees) must grant employees (working 20+ hours per week) paid leave up to 40 work hours for organ and bone marrow donation. (§181.9456) Employers meeting the above qualifications must grant unpaid leave up 12 weeks for organ donation. (SF 1146- Pending in the Senate)	Prohibits health carriers from discriminating against individuals solely based on living donor status (SF 1146- Pending in the Senate)
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 or bone marrow donation. (§27- 7-18)	State employees are entitled to up to 30 days of paid leave in any twelve-month period for organ and/or bone marrow donation (§25-3-103)	
Missouri		State employees are entitled to up to 30 days of paid leave for organ donation and 5 days for bone marrow donation. (§105.266)	

Montana			
Nebraska		Employers are encouraged to provide paid leave to an employee who donates bone marrow. (§71-4820)	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance. (Legislative Bill 228-Pending)
Nevada	Not applicable (No state income tax in Nevada)		
New Hampshire	Not applicable (No state income tax in New Hampshire)		
New Jersey	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 or bone marrow donation. (§54A:3-10) Employer Tax Credit: Employers may take a tax credit equal to 25% of wages paid to an employee on leave for organ or bone marrow donation for up to 30 days. (§54:10A-5.45)	State employees are entitled to up to 30 days of paid leave for organ donation and 5 days for bone marrow donation. (§11A:6-5.2)	Temporary Disability Benefits law (TDB) has been amended to provide job-protected leave to employees who donate an organ or bone marrow. (Takes effect May 20th, 2020)
New Mexico	Up to \$10,000 Organ Donation Tax Deduction: A taxpayer	State employees are allowed 20 days of paid leave for organ and bone marrow	

	<p>may take a tax deduction for themselves, or a dependent, to cover the unreimbursed cost of travel, lodging and lost wages for organ or bone marrow donation. (§7- 2-36)</p>	<p>donation, after using their (or donated) leave. (§24-28-3)</p>	
New York	<p>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))</p>	<p>State employees are allowed 30 days paid leave for organ donation and 7 days for bone marrow donation (§202-b) Private employers (with more than 20 employees on at least one site) must grant employees (working more than 20 hours per week) up to 24 hours leave to donate bone marrow. (§202-A)</p>	<p>Prohibits discrimination against living organ donors in life, accident, and health insurance; authorizes FMLA for donors; and directs the creation of materials relating to the benefits of being a living organ donor. (ICS§25-2616, WKC§9-201, PBH§43B-4365)</p>
North Carolina			
North Dakota	<p>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</p>	<p>State employees are entitled to up to 20 days of paid leave for organ and bone marrow donation, after using their (or donated) leave. (§54-06-14.4)</p>	

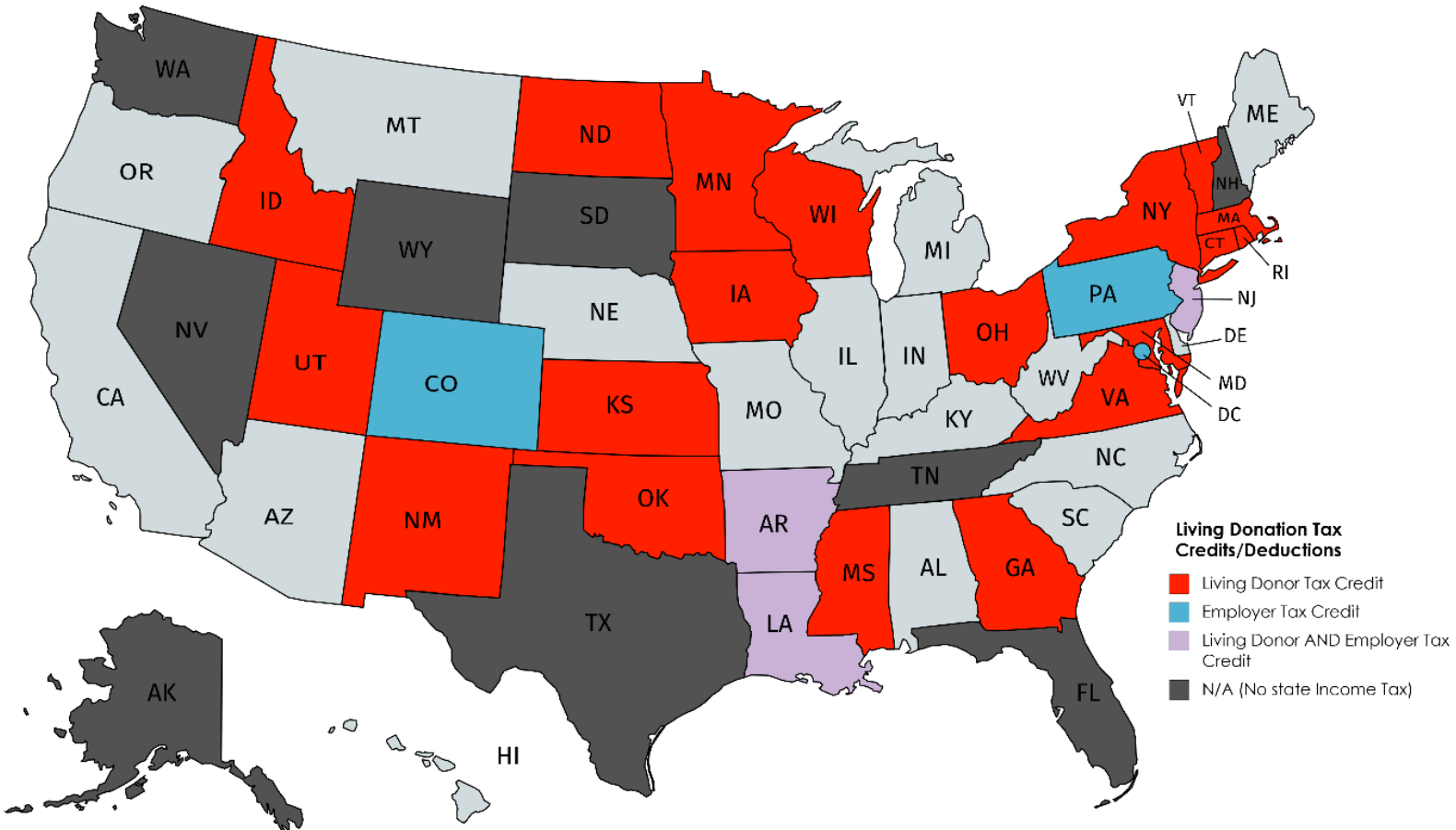
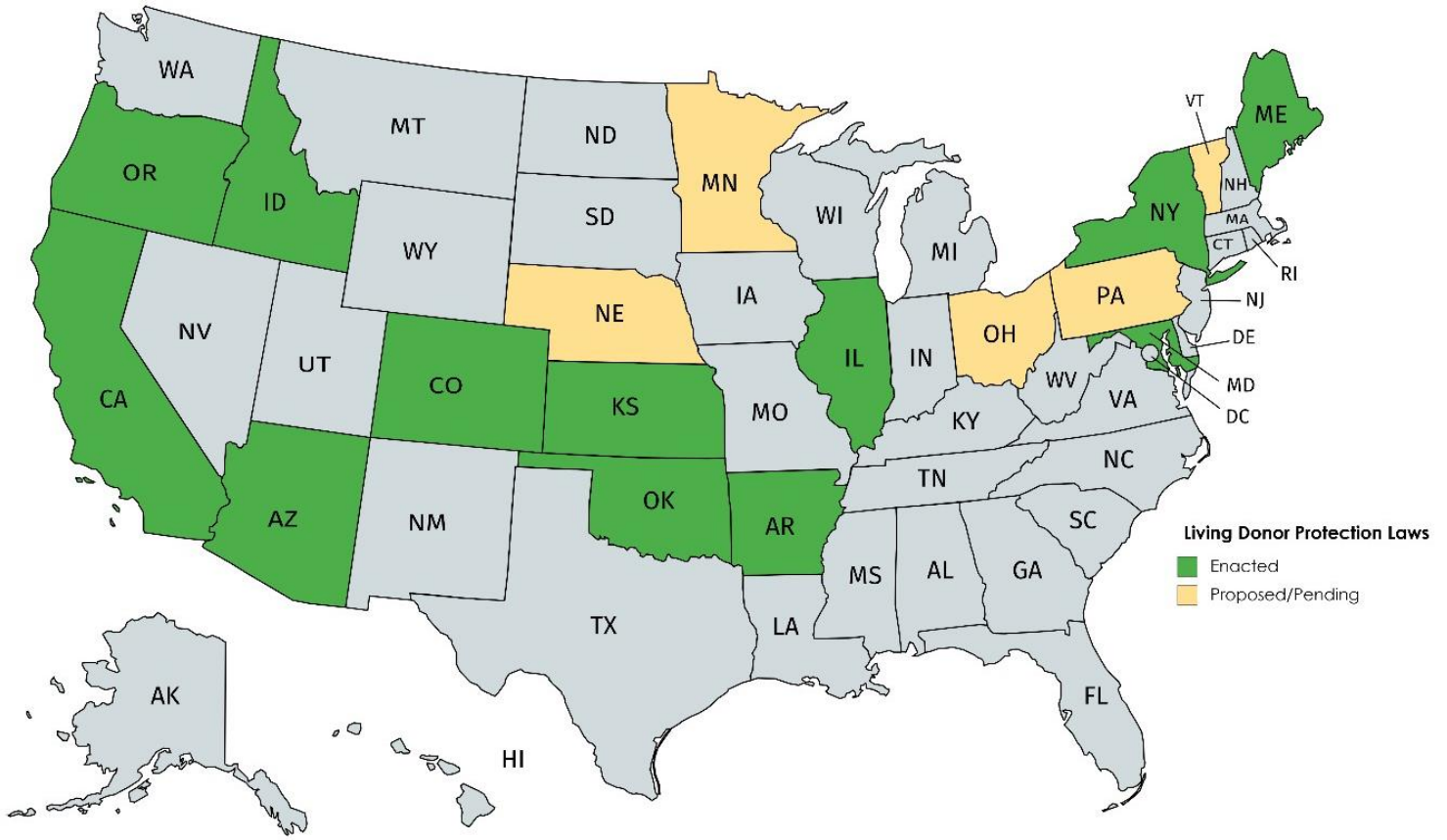
	and lost wages for organ or bone marrow donation. (§57- 38-30.3(2)(j))		
Ohio	Up to \$10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction for themselves, or a dependent, to cover the unreimbursed cost of travel, lodging and lost wages for organ or bone marrow donation. (§ 5747.01(A)(25))	Full time state employees are allowed 30 days of paid leave for donation of a kidney or portion of their liver. They are also allowed up to 56 hours of paid leave for bone marrow donation (§124.139)	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance. (HB 744-Pending)
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 or bone marrow donation. (68§2358(E)(20))	State employees are allowed 30 days paid leave for organ donation and 5 days for bone marrow donation. (74§840-2.20B)	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance. (SB 704)
Oregon		Private employers must grant employees (working 20+ hours per week) already accrued paid leave up to 40 work hours for bone marrow donation. (§659A.312) Certain employees are entitled to up to 60 days of unpaid leave for living organ donation. (SB 796)	Prohibits discrimination against living organ donors in life, disability, health or long-term care insurance. (SB 796)

<p>Pennsylvania</p>	<p>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)</p>	<p>All public and private employees are entitled to up to 5 working days of paid leave for organ and bone marrow donation. (HB153)</p>	<p>Prohibits discrimination against living organ donors in life, disability, health or long-term care insurance, authorizes FMLA for donors; and directs the creation of materials relating to the benefits of being a living organ donor. (HB 924- Pending in the Senate)</p>
<p>Rhode Island</p>	<p>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 or bone marrow donation. (§44- 30-12(c)(7))</p>		
<p>South Carolina</p>		<p>State employees are allowed 30 days of paid leave for organ donation. (§8-11-65) Private employers (with more than 20 employees on at least one site) may offer employees (working more than 20 hours per week) up to</p>	

		40 hours of paid leave for bone marrow donation. (§44-43-80)	
South Dakota	Not applicable (No state income tax in South Dakota)		
Tennessee	Not applicable (No state income tax in Tennessee)		
Texas	Not applicable (No state income tax in Texas)	State employees are allowed 30 days of paid leave for organ donation and 5 days for bone marrow donation. (§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 or bone marrow donation. (§59-10-1015)	State employees are allowed up to 30 days of paid leave for organ donation and 7 days for bone marrow donation (§67-19-14.5)	
Vermont	Up to \$5,000 Organ Donation Tax Credit: taxpayer may claim a credit up to \$5,000 against his or her income tax liability as for live organ donation expenses incurred during the taxable year in which the live organ donation occurred. (HB 305-Pending)		Prohibits discrimination against living organ donors in life, insurance (HB 322-Pending) Recovery from organ or tissue donation to be included as family leave under Vermont's

			Parental and Family Leave (HB322-Pending)
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. A bone marrow donor may deduct the fee for initial screenings. (§ 58.1-322.03 (13))	Full time state employees are allowed up to 30 days of paid leave for organ. (§ 2.2-2821.1)	
Washington	Not applicable (No state income tax in Washington)	State employees are allowed up to 5 days of paid leave per two years for organ or bone marrow donation. (EO02-01)	
West Virginia		Full time state employees are allowed up to 120 hours of paid leave for kidney and liver donation. They are also allowed up to 56 hours of paid leave for bone marrow donation. (§29-6-28 (a)(b)) 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. (§29-6-28 (e))	

<u>Wisconsin</u>	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 or bone marrow donation. (§71.05(10)(I))	State employees are allowed up to 30 days of paid leave for organ donation, and 5 days for bone marrow donation. (§230.35(2d)) An employee is entitled up to six weeks of unpaid leave for organ donation. To be eligible, the employee must have worked with the same employer for 52 weeks and the employer must have at least 50 employees. (Wis. Stat. § 103.11)	
<u>Wyoming</u>	Not applicable (No state income tax in Wyoming)		



Federal Legislation for Living Donation

Legislation	Description
<p>Organ Donor Leave Law</p> <p>(Public Law 106-56)</p>	<p>Federal employees are allotted 30 days paid leave to donate their organs and 7 days to donate bone marrow.</p>
<p>Social Security Act</p> <p>(Section 1881 [42 U.S.C. 139 rr](D))</p>	<p>Any individual who donates a kidney for transplant surgery shall be entitled to benefits under parts (A) and (B) of this title with respect to such donation.</p>
<p>Organ Donation Recovery & Improvement Act</p> <p>(P.L. 108-216 Sec. 3&4)</p>	<p>The Secretary may award grants to States, transplant centers, qualified organ procurement organizations or other public or private entities for the purpose of providing reimbursement of travel and other expenses incurred by individuals toward making living donations of their organs</p> <p>The Secretary shall provide grants to establish public education programs increasing awareness about organ donation, studied to increase organ donation and recovery rates, and other efforts to increase organ donor awareness and outreach.</p>
<p>The Omnibus Reconciliation Act of 1985</p> <p>(Public Law 99-272)</p>	<p>Requires 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.</p>
<p>National Organ Transplant Act (NOTA)</p> <p>(42 USC §274)</p>	<p>Established the Organ Procurement and Transplantation Network (OPTN) to form the national registry for organ matching</p>
<p>Living Donor Protection Act of 2019*</p> <p>(H.R 1224)</p>	<p>While some states already have Living Donor Protection Laws, a bill was introduced to congress in February of 2019. This bill would prohibit all life, disability, and long-term care insurance providers from discriminating solely</p>

	<p>on living donor status. The act would also include living donors under the Family Medical Leave Act (FMLA).</p> <p>*The bill has not yet been passed.</p>
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Resources:

- 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>
- Financial Resources:
 - <https://www.americantransplantfoundation.org/financial-resource-guide/>

Please email support@americantransplantfoundation.org for any questions and suggestions related to this document