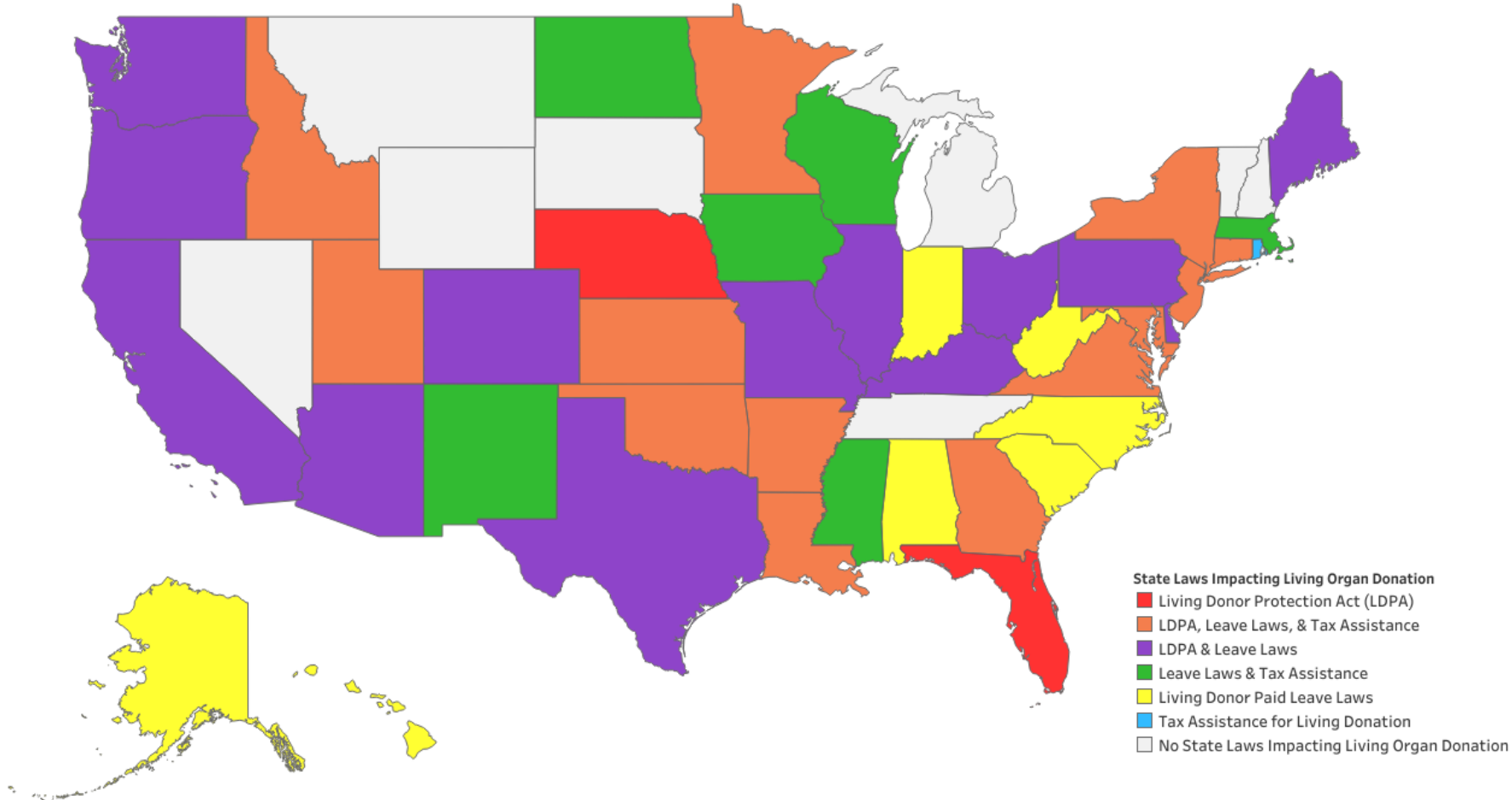


State Laws Impacting Living Organ Donation



Last updated June 3, 2022

State	Living Donor Protection Laws	Tax Deductions or Tax Credits	Donor Leave for State Employees	Donor Leave for Private Employees	Employer Tax Credit
Alabama	None	None	Up to 30 days paid leave for organ donation and 7 days for bone marrow donation.	None	None
Alaska	None	N/A, no state income tax in Alaska.	A minimum of 40 hours and a maximum of 80 hours paid leave for screening, organ donation, and bone marrow donation.	None	None
Arizona	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance.	None	Up to 30 days paid leave for organ donation and 5 days for bone marrow donation.	None	None
Arkansas	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance.	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 or bone marrow donation.	Up to 30 days paid leave for organ donation and 7 days for bone marrow donation.	Private employers (with one or more employees) must grant organ and bone marrow donors unpaid leave up to 90 days.	25% of the regular salary of the employee during their leave.

<p>California</p>	<p>Prohibits discrimination against living organ donors in life, disability, or long-term care insurance and provides up to 30 days of unpaid leave for organ donation.</p>	<p>None</p>	<p>Up to 30 days paid leave for organ donation and 7 days for bone marrow donation*</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.*</p>	<p>None</p>
<p>Colorado</p>	<p>Prohibits discrimination against living organ donors in life, disability, or long-term care insurance.</p>	<p>None</p>	<p>Up to 2 days of paid leave for organ and bone marrow donation.</p>	<p>None</p>	<p>35% of wages paid to an employee or temporary replacement for an employee on paid leave for organ donation.</p>
<p>Connecticut</p>	<p>Prohibits discrimination against living organ donors in life, disability, or long-term care insurance.</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 for organ or bone marrow donation.</p>	<p>Up to 24 weeks unpaid leave for organ or bone marrow donation. Up to 15 days of paid leave for organ donation and up to 7 days of paid leave for bone marrow donation, in addition to paid leave.</p>	<p>Must provide up to 16 weeks of unpaid leave for organ and bone marrow donation.</p>	<p>None</p>

Delaware	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance.	None	Up to 30 days paid leave for organ donation and 7 days for bone marrow donation.	None	None
District of Columbia	None	None	Up to 30 days paid leave for organ donation and 7 days for bone marrow donation.	None	25% of a donor's salary during a period of up to 30 days for organ donation and 7 days for bone marrow donation.
Florida	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance.	N/A, no state income tax in Florida.	None	None	None
Georgia	Prohibits discrimination against living organ donors in life insurance.	Up to \$25,000 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 or bone marrow donation.	Up to 30 days of paid leave for organ donation and 7 days for bone marrow donation.	None	None

Hawaii	None	None	Up to 30 days of paid leave for organ donation and 7 days for bone marrow donation.	Employers with 50+ employees must offer up to 30 days paid leave for organ donation and 7 days for bone marrow donation.*	None
Idaho	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance.	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 or bone marrow donation.	Up to 30 days paid leave for organ donation and 5 days for bone marrow donation.	None	None
Illinois	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance and provides up to 30 days of unpaid leave for organ donation.	None	Up to 30 days paid leave for organ donation and 5 days for bone marrow donation.	None	None
Indiana	None	None	Up to 30 days paid leave for organ donation and 5 days for bone marrow donation.	None	None

<p>Iowa</p>	<p>None</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 for organ or bone marrow donation.</p>	<p>Up to 30 days paid leave for organ donation and 5 days for bone marrow donation.</p>	<p>None</p>	<p>None</p>
<p>Kansas</p>	<p>Prohibits discrimination against living organ donors in life, disability, or long-term care insurance.</p>	<p>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 or bone marrow donation.</p>	<p>Executive branch state employees are allowed up to 30 days paid leave for organ donation and 7 days for bone marrow donation.</p>	<p>None</p>	<p>None</p>

<p>Kentucky</p>	<p>Prohibits discrimination against living organ donors in life, disability, or long-term care insurance. Also encourages the creation and dissemination of educational material on living organ donation.</p>	<p>None</p>	<p>Up to 40 hours paid leave for bone marrow donation and 240 hours for organ donation.</p>	<p>None</p>	<p>None</p>
<p>Louisiana</p>	<p>Prohibits discrimination against living organ donors in life, disability, or long-term care insurance.</p>	<p>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.</p>	<p>Up to 40 hours paid leave for bone marrow donation.</p>	<p>Employers with 20+ employees must provide 40 hours paid leave for bone marrow donation.</p>	<p>25% of wages paid to an employee on leave for bone marrow donation.</p>
<p>Maine</p>	<p>Prohibits discrimination against living organ donors in life, disability, or long-term care insurance.</p>	<p>None</p>	<p>Any employee covered by FMLA may take up to 10 weeks unpaid leave for organ donation.</p>	<p>Any employee covered by FMLA may take up to 10 weeks unpaid leave for organ donation.</p>	<p>None</p>

Maryland	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance. It also provides certain employees up to 60 days of unpaid leave for living organ donation.	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 or bone marrow donation.	Up to 30 days paid leave for organ donation and 7 days for bone marrow donation.	None	None
Massachusetts	None	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 or bone marrow donation.	Up to 30 days paid leave for organ donation.	None	None
Michigan	None	None	None	None	None

Minnesota	Protects living organ donors from discrimination in life, disability, and long-term care insurance.	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 or bone marrow donation.	State and local employers with 20+ employees must grant up to 30 hours paid leave for organ and bone marrow donation.	State and local employers with 20+ employees must grant up to 30 hours paid leave for organ and bone marrow donation.	None
Mississippi	None	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 or bone marrow donation.	Up to 30 days paid leave for organ and bone marrow donation.	None	None
Missouri	Prohibits discrimination against living organ donors in life, accident and sickness, or long-term care insurance.	None	Up to 30 days paid leave for organ donation and 5 days for bone marrow donation.	None	None
Montana	None	None	None	None	None

Nebraska	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance.	None	Employers are encouraged to grant paid leave for employees who donate bone marrow.	Employers are encouraged to grant paid leave for employees who donate bone marrow.	None
Nevada	None	N/A, no state income tax in Nevada.	None	None	None
New Hampshire	None	N/A, there is no state tax on paychecks in New Hampshire.	None	None	None
New Jersey	Prohibits discrimination against living organ donors in life, accident and sickness, or long-term care insurance.	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, lost wages, and medical expenses for organ or bone marrow donation.	Up to 30 days paid leave for organ donation and 5 days for bone marrow donation.	None	25% of wages paid to an employee on paid leave for organ donation.

New Mexico	None	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, lost wages, and medical expenses for organ or bone marrow donation.	20 days paid leave for organ and bone marrow donation*	None	None
New York	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.	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 or bone marrow donation.	Up to 30 days paid leave for organ donation and 7 days for bone marrow donation.	Employers with 20+ employees must provide up to 24 hours paid leave for bone marrow donation.	None
North Carolina	None	None	Up to 30 days paid leave for organ donation and "reasonable" paid leave for bone marrow donation.	None	None

<p>North Dakota</p>	<p>None</p>	<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, lost wages, and medical expenses for organ or bone marrow donation.</p>	<p>Up to 20 days paid leave for organ and bone marrow donation*</p>	<p>None</p>	<p>None</p>
<p>Ohio</p>	<p>Prohibits discrimination against living organ donors in life, disability, or long-term care insurance.</p>	<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, lost wages, and medical expenses for organ or bone marrow donation.</p>	<p>240 hours paid leave for donation of a kidney or part of their liver, up to 56 hours paid leave for bone marrow donation.</p>	<p>None</p>	<p>None</p>

<p>Oklahoma</p>	<p>Prohibits discrimination against living organ donors in life, disability, or long-term care insurance.</p>	<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, lost wages, and medical expenses for organ or bone marrow donation.</p>	<p>Up to 30 days paid leave for organ donation and 5 days for bone marrow donation.</p>	<p>None</p>	<p>None</p>
<p>Oregon</p>	<p>Prohibits discrimination against living organ donors in life, disability, or long-term care insurance. It also provides certain employees up to 60 days of unpaid leave for living organ donation.</p>	<p>None</p>	<p>None</p>	<p>Private employers must grant employees already accrued paid leave up to 40 hours for bone marrow donation.</p>	<p>None</p>

Pennsylvania	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance. Provides FMLA for eligible employees. Also encourages the creation and dissemination of educational material on living organ donation.	None	None	None	Equal to the wages paid to an employee on leave for organ and bone marrow donation, and temporary employees hired.
Rhode Island	None	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 or bone marrow donation.	None	None	None
South Carolina	None	None	Up to 30 days paid leave for organ donation.	Employers with 20+ employees may offer employees up to 40 hours paid leave for bone marrow donation.	None
South Dakota	None	N/A, there is no state income tax in South Dakota.	None	None	None

Tennessee	None	N/A, there is no state tax on paychecks in Tennessee.	None	None	None
Texas	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance.	N/A, there is no state income tax in Texas.	Up to 30 days paid leave for organ donation and 5 days for bone marrow donation.	None	None
Utah	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance.	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 or bone marrow donation.	Up to 30 days paid leave for organ donation and 7 days for bone marrow donation.	None	None
Vermont	None	None	None	None	None

Virginia	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance.	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.	Up to 30 days paid leave for organ or bone marrow donation.	None	None
Washington	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance.	N/A, there is no state income tax in Washington.	Up to 5 days paid leave per 2 years for organ or bone marrow donation.	None	None
West Virginia	None	None	Up to 120 hours paid leave for kidney and liver donation and up to 56 hours paid leave for bone marrow donation.	Private employers are encouraged to grant paid leave similar to that granted to state employees.	None

Wisconsin	None	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, lost wages, and medical expenses for organ or bone marrow donation.	Up to 30 days paid leave for organ donation and 5 days for bone marrow donation.	Employees who have worked for an employer with 50+ employees for at least 52 weeks is entitled to up to six weeks unpaid leave for organ donation.	None
Wyoming	None	N/A, there is no state income tax in Wyoming.	None	None	None