



LIVING DONATION TAX CREDIT

FOR PRIVATE BUSINESSES

S.B. 68

House Sponsor: Deb Conroy

ABOUT THE BILL

The Living Donation Tax Credit for Private Businesses would **make a significant difference in the lives of thousands of Illinois residents considering donating an organ**. Under this act, private employers who provide adequate time off from work (30 days paid leave) for living organ donation would be eligible for a tax credit for the withholding tax paid for that employee during the employee's leave.

CURRENT SITUATION

- Kidneys can be donated by a living person in good health. Living kidney donation has the **best health outcomes** for End Stage Renal Disease as opposed to deceased donation or dialysis treatment.
- **Nearly 3,500 people in Illinois** are on the wait list for a kidney transplant, but by the end of 2018, only 302 received kidneys from living donors.
- Dialysis costs are huge. Medicare spends on average **\$34,780 a year for a transplant recipient**, compared to **\$90,971 a year for a hemodialysis patient**.

\$90,971

Annual Medicare spending
on a dialysis patient.

vs. **\$34,780**

Annual Medicare spending
on a transplant patient.

PROBLEMS & BARRIERS

- Living organ donors are often **out of work for testing, evaluation, surgery, and post-op care** without time off or pay from work.
- Lack of insurance protection, higher premiums, and loss of jobs are barriers for someone who wants to donate an organ.
- There is **no federal protection** to ensure that donors will not lose their jobs for taking time off for organ donation surgery and recovery.

WHY A TAX CREDIT BILL?

- Expenditure reimbursement and guaranteed health coverage **reduce risk undertaken by living kidney donors**.
- Alleviates the burden of a potential financial loss for donors, who are **selflessly saving another person's life**.
- **14 states and DC** have organ or bone marrow donor leave policies for private-sector employees.
- Illinois currently only has laws in place **protecting state employees**.

Questions? Contact the National Kidney Foundation of Illinois for more information.
advocacy@nkfi.org | (312) 321-1500

Sources of facts and statistics:

- Organ Procurement and Transplant Network (OPTN) (2018)
- United States Renal Data System (USRDS) (2018)
- Joshi, Shivam, et al. "Reciprocating Living Donor Generosity: Tax Credits, Health Insurance and Outcomes Registry: Table 1." *Clinical Kidney Journal*, vol. 9, no 1, 2015, pp. 168-171, doi:10.1093/ckj/sfv123
- Boulware, LE, et al. "The Association of State and National Legislation with Living Kidney Donation Rates in the United States: A National Study." *American Journal of Transplantation*, vol. 8, no. 7, July 2008, pp.1451-1470, doi:10.1111/j.1600-6143-2009-02266