

# LIVING DONOR TAX CREDIT

FOR PRIVATE BUSINESSES SB1918

Offering employees paid time off for living organ donation reduces the barriers to transplant that disproportionately impact minority communities, and increases the number of available organs.

## THE NEED



Nearly **3,400** people in Illinois need a kidney transplant



In 2019, only **910** kidney transplants were performed



Kidney donations from living donors have the best outcomes



In 2019, **41%** of all transplants in Illinois came from living donors

## THE PROBLEM

- There is no cure for kidney failure. A kidney transplant is a patient's **only** lifesaving treatment other than dialysis.
- Only **2%** of all registered organ donors die in a manner that allows whole organ donation whereas living donors can live well with 1 kidney.
- **36%** of living kidney donors have reported lost wages. In the US, only **61%** of employers offer paid sick leave.
- Of Black patients who received a transplant in Illinois in 2019, only **21%** were from living donors. Among Latinx patients, **30%** were from living donors. In contrast, living donors accounted for **48%** of transplants in white patients.

## DIALYSIS COSTS

\$90,971 per patient annually

Medicaid Covers  
20%



Illinois covers 50%  
of Medicaid

Over **21,800** end-stage renal disease patients are on dialysis in Illinois

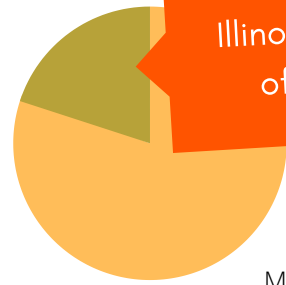
Medicare Covers  
80%

**\$9,097** paid by Illinois per patient annually

## TRANSPLANT COSTS

\$34,780 per patient annually

Medicaid Covers  
20%



Illinois covers 50%  
of Medicaid

Medicare Covers  
80%

**\$3,478** paid by Illinois per patient annually

## WHAT CAN BE DONE?



Encourage employers to offer paid time off and guaranteed health coverage to reduce risks undertaken by living donors



Alleviate the burden of job or financial loss for donors who are saving another person's life



16 states and DC already have organ or bone marrow donor leave policies for private-sector employees



Illinois currently has laws in place protecting state employees, private-sector employers should be encouraged to do the same



### SB 1918

Amends the Illinois Income Tax Act. Provides for a credit against withholding taxes in an amount equal to the wages or salary paid by a private employer to an Illinois employee while the employee is on organ donation leave if the employer grants all of its employees the option of taking a paid leave of absence of at least 30 days for the purpose of serving as an organ donor or bone marrow donor. Provides that the credit may not exceed \$1,000 for each employee who takes organ donation leave. Provides that such a leave of absence must be taken without loss of pay, vacation time, compensatory time, personal days, or sick time for at least the first 30 days of the leave of absence. Provides that the credit applies for reporting periods beginning on or after January 1, 2021. Effective immediately.

Chief Senate Co-Sponsors: Julie A. Morrison,  
Dale Fowler, Mattie Hunter  
Chief House Sponsor: C. D. Davidsmeyer  
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National Kidney Foundation®  
of Illinois

VOTE YES ON SB1918

Sources of facts and statistics:

- Organ Procurement and Transplant Network (OPTN) (2019)
- United States Renal Data System (USRDS) (2019)
- JWarren, P. H., Gifford, K. A., Hong, B. A., Merion, R. M., & Ojo, A. O. (2014). Development of the National Living Donor Assistance Center: Reducing Financial Disincentives to Living Organ Donation. *Progress in Transplantation*, 24(1), 76-81. doi:10.7182/pit2014593
- Rodrigue, J. R., Schold, J. D., Morrissey, P., Whiting, J., Vella, J., Kayler, L. K., . . . Mandelbrot, D. A. (2016). Direct and Indirect Costs Following Living Kidney Donation: Findings From the KDOC Study. *American Journal of Transplantation*, 16(3), 869-876. doi:10.1111/ajt.13591