

## Leave Laws and Tax Deductions/Credits for Bone Marrow Donors

The information contained in this document is a general interpretation of each statute. Specific interpretations can vary by state. Please check with your state government to learn how the statute applies to your situation and to determine what types of donation are covered, i.e. PBSC, Bone Marrow.

Federal Leave Laws	Statute Reference and Summary
All Federal Employees	<a href="#">5 USC 6327 – Sec. 6327</a> : All federal employees are eligible to use up to 7 days of paid leave each calendar year to serve as a bone marrow donor. Leave for bone marrow and organ donation is a separate category of leave that is in addition to annual and sick leave.

Review below legislation regarding state laws for donor leave and tax credits/deductions for bone marrow donors:

State	Donor leave	Tax Credit	Statute Reference and Summary
Alabama	State employees only		<a href="#">§41-22-7e:670</a> : Permanent state employees with at least one year of state service are entitled up to 7 days of paid leave for bone marrow donation and up to 30 days for organ donation. Employees do not need to exhaust their sick leave accruals for bone marrow or solid organ leave.
Alaska	State employees only		<a href="#">§39.20.275</a> : allows all state employees 40 to 80 hours of paid leave, unless the worker requests fewer hours. Paid administrative leave may include time spent on a screening process to determine whether the employee is a compatible donor.
Arizona	State employees only		<a href="#">§41-706</a> : allows state employees 5 work days of paid leave.
Arkansas	State and private employees	Yes	<a href="#">§21-4-215</a> : State employees or public school employees are entitled to up to seven days of paid leave per calendar year. <a href="#">§11-3-205</a> : Private employees are entitled to up to 90 days of unpaid or paid leave if not eligible for leave through the Family Medical Leave Act (FMLA). If the employer agrees to pay the employee's regular salary or wages during the leave, then the private employer is entitled to a credit against the private employer's Arkansas withholding tax liability, equal to twenty-five percent (25%) of the regular salary or wages paid to the employee. <a href="#">§ 26-51-2103</a> : up to \$10,000 deduction

State	Donor leave	Tax Credit	Statute Reference and Summary
California	State and private employees		<p><a href="#">§19991.11</a>: State employees are allowed up to 5 days leave with pay if sick leave is exhausted</p> <p><a href="#">§1508-1513</a>: All employers with at least 15 employees must provide a paid leave of absence not exceeding 5 business days to an employee in any one-year period, for the purpose of donating his/her bone marrow to another person.</p> <p><b>Note:</b> An employer may require, that an employee take those days as earned but unused sick leave, vacation, or paid time off for the purpose of donating his/her bone marrow to another person.</p>
Colorado	State employees only		<p><a href="#">§24-50-104</a>: State employees are entitled to up to two days of paid leave per fiscal year for organ, tissue, or bone marrow donation, cannot be accumulated.</p>
Connecticut	State and private employees		<p><a href="#">§67:5-248a</a>: State employees are entitled to up to 24 weeks of <i>non-paid</i> medical leave within any two-year period. After medical leave, state employees are entitled to their original job or to an equivalent position with equivalent pay.</p> <p><a href="#">§557:31-51II</a>: Expands the state Family Medical Leave Act (FMLA) to provide state and private sector employees up to 16 weeks of <i>non-paid</i> medical leave within any twenty-four-month period.</p>
Delaware	State and school employees		<p><a href="#">§5122</a>; <a href="#">§1318B</a>: State employees, teachers, and school employees are entitled to up to seven days of paid leave per calendar year.</p>
Florida*			
District of Columbia	District employees only	Yes	<p><a href="#">§1-612.03b</a>: District government employees are entitled to up to seven days of paid leave per calendar year.</p> <p><a href="#">§47-1807.08</a>: Private employers granting up to seven days of paid leave to employees are eligible for a tax credit equal to 25% of the regular salary or wages paid during the taxable year.</p>
Georgia	State employees only	Yes	<p><a href="#">§45-20-31</a>: State employees are entitled to up to seven days of paid leave.</p> <p><a href="#">§48-7-27</a>: Up to \$10,000 tax deduction</p>
Hawaii	State and private employees		<p><a href="#">§78-23.6</a>: State employees are entitled to up to seven days of paid leave per calendar year.</p> <p><a href="#">§398A-3</a>: Private employees are allowed leaves of absence for organ, bone marrow, or PBSC donation. An employer may require use of up to three days of earned and unused sick leave, vacation, paid time off or unpaid time off as a condition of an employee's initial receipt of leave provided.</p>

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State	Donor leave	Tax Credit	Statute Reference and Summary
Idaho	State employees only	Yes	<a href="#">§67-5343</a> , <a href="#">§59-1608</a> : Full-time state employees, public and state officers are entitled to up to five days of paid leave. <a href="#">§63-3029K</a> : Up to \$5,000 income tax credit, can be carried forward for up to five years
Illinois	State employees only		<a href="#">§5 ILCS 327/20</a> : State employees are entitled to up to 30 days of paid leave in any 12-month period.
Indiana	State employees only		<a href="#">§4-15-16-7</a> : State employees are entitled to up to five business days of paid leave.
Iowa	State employees only	Yes	<a href="#">§70A.39</a> , <a href="#">§63.20(8A,70A)</a> : State employees are entitled to up to five days of paid leave. <a href="#">§422.7(44)</a> : Up to \$10,000 tax deduction
Kansas	State employees only	Yes	<a href="#">Executive Order 2001-02</a> : State employees are entitled to up to seven days of paid leave. <a href="#">§79-32,117(c)(xxi)</a> : Up to \$5,000 tax deduction
Kentucky	State employees only		<a href="#">§18A.194</a> : State employees are entitled to 40 hours of paid leave for bone marrow donation.
Louisiana	State and private employees	Yes	<a href="#">§40:1263.4</a> : A private employer who employs 20 or more employees shall grant an employee up to 40 hours of paid leave. <a href="#">§47-297</a> : Up to \$7,200 tax deduction <a href="#">§47-287-758</a> : Employer tax credit of 18% of the bone marrow donor expense paid or incurred during the tax year by an employer
Maine	State and private employees		<a href="#">§26-7-6A-843</a> , <a href="#">§26-7-6A-844</a> : 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	State employees only	Yes	<a href="#">§9-1106</a> : State employees are entitled to up to seven days of paid leave in any 12-month period. <a href="#">§10-208</a> : Up to \$10,000 tax credit
Massachusetts	State or city employees only	Yes	<a href="#">§149:33E</a> : 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 an organ donor. <a href="#">62§3(B)(a)(16)</a> : Up to \$10,000 deduction
Michigan*			

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Minnesota	State and private employees	Yes	<a href="#">§181.945</a> : A private employer who employs 20 or more employees shall grant an employee up to 40 hours of paid leave. <a href="#">§290.01</a> : Up to \$10,000 tax deduction
Mississippi	State employees only	Yes	<a href="#">§25-3-103</a> : State employees are entitled to up to thirty days of paid leave in any twelve-month period. <a href="#">§27-7-18</a> : Up to \$10,000 tax deduction
Missouri	State employees only		<a href="#">§105.266</a> : State employees are entitled to up to five days of paid leave.
Montana*			
Nebraska	State and private employees		<a href="#">§71-4820</a> : Employers are encouraged to grant paid donor leave to employees.
Nevada*			
New Hampshire*			
New Jersey	State and private employees		<a href="#">43:21-29.2</a> : State employees and employees eligible under the Temporary Disability Benefits Law are granted an unspecified amount of leave.
New Mexico	State employees only	Yes	<a href="#">§24-28-3</a> *: State employees are entitled to up to 20 days of paid leave. <a href="#">§7-2-36</a> *: Up to \$10,000 tax deduction  *Search statute number
New York	State and private employees	Yes	<a href="#">Labor Law §202-A</a> *: A private employer who employs 20 or more employees shall grant an employee up to 24 hours of unpaid leave. <a href="#">Labor Law §202-B</a> *: A state employee may take up to seven days of paid leave <a href="#">Tax Law §612</a> *: Up to \$10,000 tax deduction  *Search statute name and number
North Carolina*			
North Dakota	State employees only	Yes	<a href="#">§54-06-14.4</a> : State employees are entitled to up to 20 days of paid leave. <a href="#">§57-38-01.2</a> : Up to \$10,000 tax deduction
Ohio	State employees only	Yes	<a href="#">§124.139</a> : State employees are entitled to up to 56 hours per calendar year of paid leave.

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			<a href="#">§5747.01</a> : Up to \$10,000 tax deduction
Oklahoma	State employees only	Yes	<a href="#">§74-840-2.20B</a> (Chapter 74): State employees are entitled to up to five days of paid leave. <a href="#">§68-1-2358</a> (Chapter 68): Up to \$10,000 tax deduction
Oregon	State and private employees		<a href="#">§659A.312</a> : All public and private employees are entitled to paid leave that does not exceed the amount of already accrued paid leave or 40 work hours, whichever is less.
Pennsylvania		For businesses providing paid leave for donors	<a href="#">§11.1</a> . Organ or bone marrow donor tax credit may be claimed by a business firm against the taxes imposed under Article III, IV, VI, VII, VIII or XV of the Tax Reform Code of 1971.
Rhode Island		Yes	<a href="#">§44-30-12</a> : Up to \$10,000 tax deduction
South Carolina	State and private employees		<a href="#">§44-43-80</a> : An employer who employs 20 or more employees may grant an employee up to 40 hours of paid leave
South Dakota			
Tennessee*			
Texas	State employees only		<a href="#">§661.916</a> : State employees are entitled to up to five days of paid leave in a fiscal year.
Utah	State employees only	Yes	<a href="#">§67-19-14.5</a> : State employees are entitled to up to seven days of paid leave. <a href="#">§59-10-1017</a> : Up to \$10,000 income tax credit
Vermont*			
Virginia	State employees only	Yes	<a href="#">§2.2-2821.1</a> : State employees are entitled to up to 30 days of paid leave in any calendar year, in addition to other paid leave. <a href="#">§58.1-322.03</a> : The lesser of \$5,000 or the amount actually paid by a living donor of an organ or other living tissue for unreimbursed out-of-pocket expenses directly related to the donation that arose within 12 months of such donation, provided the donor has not taken a medical deduction in accordance with the provisions of § 213 of the Internal Revenue Code for such expenses.

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Washington	State employees only		<a href="#">Executive Order 02-01</a> : State employees are entitled to up to five days of paid leave within a two-year period. <b>Note:</b> Such leave shall not be charged against sick or annual leave, and use of leave without pay shall not be required.
West Virginia	State employees only		<a href="#">§29-6-28</a> : State employees are entitled to up to 56 hours of paid leave per calendar year.
Wisconsin	State employees only	Yes	<a href="#">§230.35(2d)(b)</a> : State employees are entitled to up to five days of paid leave. <a href="#">§71.05(10)(i)</a> : Up to \$10,000 tax deduction
Wyoming*			

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