

Donor Laws and Tax Credits

State	Donor Benefits	Statute Reference and Summary
Federal Employees	NONE	5 U.S.C 6327-632: Federal employees can use up to seven (7) days of paid leave for bone marrow donation in addition to annual and sick leave.
Alabama	State Employees Only	§41-22-7e:670: Permanent employee with at least one year of state service may be granted up to seven (7) days of paid leave for bone marrow donation. Employees do not have to exhaust their accrued paid time off for the procedure.
Alaska	State Employees Only	§39.20.275: State employees working 30 hours or more are eligible for 40-80 hours of paid time leave for bone marrow donation and the qualifying screening process(es).
Arizona	State Employees Only	§41-706: State employees are entitled to receive five (5) days of paid leave for bone marrow donation.
Arkansas	State Employees	§21-4-215: State and Public employees are eligible for up to seven (7) days of paid leave for bone marrow donation per calender year, in addition to regular leave policy.
	Private Employees	§11-3-205: In addition to amy medical, personal or other paid leave, private employees are entitled to upto ninety (90) days of unpaid leave for bone marrow donation. Employers may grant a leave of absense for more than ninety (90) days. If employers chose to pay the employee's regular salary during the leave of absence, employers are entitled to receive a tax credit aganist the private employer's Arkansas withholding tax liability of 25% of the salary or wadges paid only for the first ninety days of leave.
	Tax Credit	§26-51-2103: Taxpayers may deduct up to \$10,000 if the taxpayer or the taxpayer's depend-ent donates bone marrow within that taxable year.
California	State Employees	§19991.11: If the state employee has not exhausted all of his/her available sick leave, he/she is entitled to receive a maximum of five (5) days of leave for bone marrow donation.
	Private Employees	§1510(2018): Private employees can be granted up to five (5) days of paid leave for bone marrow donation in any one-year period. Employers may require employees to take up to five (5) days of unused sick leave, vaction time or paid time off for the the doantion.
Colorado	State Employees Only	§24-50-104: State employees are entitled to receive no more than two (2) day of paid leave for bone marrow, organ or tissue donations per fiscal year. This leave may not be accumu-lated.
	Tax Credit	HB18-1202: An employeeer can claim a tax credit of 35% of the expenses it has incurred due to paying an employee during his/her absence of leave for upto 10 days or the hourly equivalent of to donate bone marrow as long as the employeeer does not pay the employee an annual wage of \$80,000 or more.
Connecticut	State Employees	§67:5-248a: States employees are granted up to twenty-four (24) weeks of unpaid leave within any two-year period for bone marrow or organ donation.
	Private Employees	§557:31-511l: Under the state's Family Medical Leave Act (FMLA), employees are entitled to receive up to sixteen (16) weeks of unpaid leave during a two-year period, for bone marrow or organ donation.
Delaware	State Employees Only	§5121 & §1318B: State employees, teachers and school employees are entitled to receive a maximus of seven (7) days of paid leave within a calander year for bone marrow or organ donation.

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District of Columbia	District Employees	<p>§1-612.03b: Government employees are entitled to receive up to seven (7) days of paid leave for bone marrow donation.</p> <p>§47-1807-.08/§47-1808-08: Employees of private institutions (corporations or unincorporated businesses) are entitled to up to seven (7) days of unpaid leave for bone marrow donation. If the employee chooses to provide paid leave, the employee may claim a tax credit of 25% of the regular salary or wages paid during the taxable year.</p>
Florida	NONE	NONE
Georgia	State Employees Only	§45-20-31: State employees are entitled to receive up to seven (7) days of paid leave, in addition to any sick days or annual paid time off, for bone marrow donation.
	Tax Credit	§48-7-27(13)(B): Bone marrow donors are entitled to a tax credit of up to \$10,000 of unreimbursed expenses incurred for bone marrow donation.
Hawaii	Private Employees	§398A-3: Private employees are entitled to receive seven (7) days of leave per calendar year to serve as a bone marrow donor. Employers may require the use of up to three (3) days of earned but unused sick leave, vacation, paid time off or unpaid leave as condition.
	State Employees	§78-23.6: Public employees are entitled to seven (7) days of paid leave per calendar year to serve as a bone marrow donor.
Idaho	State Employees	§67-5343/§59-1608: Full-time state and public employees are granted up to five (5) days of paid leave for bone marrow donation.
	Tax Credit	§63-3029K: Bone marrow donors may claim an income tax credit up to \$5,000 for unreimbursed expenses carried forward for up to five years.
Illinois	State Employee	§5ILCS 327/20: State employees are entitled to receive up to thirty (30) days of paid leave in a 12-month period for bone marrow donation. Employees may not be required to use any accumulated sick or vacation leave for the donation.
Indiana	State Employees Only	§4-15-16-7: State employees are entitled to receive up to five (5) days of paid leave for bone marrow donation in addition to any accrued sick days, vacation days any personal days.
Iowa	State Employees Only	§70A.39/§63.20(8A,70A): State employees, not covered by a collective bargaining agreement, are entitled to receive up to five (5) days of paid leave to serve as a bone marrow donor, in addition to any earned sick, vacation and personal days.
	Tax Credit	§422.7(44): Bone marrow donors are entitled to a tax deduction of up to \$10,000 for unreimbursed expenses.
Kansas	State Employees Only	Executive Order 2001-02: State employees are entitled to receive up to seven (7) days of paid leave for bone marrow donation.
	Tax Credit	§79-32,117(c)(xxi): Up to \$5,000 for unreimbursed expenses incurred by the taxpayer or a dependent of the taxpayer for bone marrow donation.
Kentucky	NONE	NONE

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Louisiana	Private Employees	§40:1263.4: Employers or entities with twenty or more employees are shall grant the em-ployees a paid leave of absence up to forty (40) hours for bone marrow donation.
	Tax Credit	§47:287.758: Employers may be eligible to receive a tax credit up to 18% of the expenses incurred in supporting an employee program for potential or atctual bone marrow donors.
		§47:297(N)(1): Tax credit up to \$7,2000 for unreimbursed expenses.
Maine	State & Private Employees	§26-7-6A-843, §26-7-6A-844: Under Family and Medical Leave Act, every employee who has been employed by the same employer for twelve consecutive months, are entitled to receive up to ten (10) weeks of leave in any 2-year period, unless employed at a permanent work site with less than fifteen employees.
Maryland	Private Employees	HB 1284/SB 0705: Eligible employees are entitled to receive up to thirty (30) days of unpaid leave in any 12-month period for bone marrow donation.
	State Employees	§9-1106: State employees are entitled to receive up to seven (7) days of paid leave in any 12-month period for bone marrow donation.
	Tax Credit	§10-208(w)(2): Up to \$7,500 tax credit for any unreimbursed expenses incurred for bone marrow donation.
Massachusetts	State and Private Employees	§149-33E: Employees of the commonwealth, county, city, or town that accepts this section are entitled to receive up to thirty (30) days of paid leave to serve as an organ donor.
	Tax Credit	62§3(B)(a)(16): Up to \$10,000 of tax deductions for expenses incurred by an individual related to the donation of bone marrow.
Michigan	NONE	NONE
Minnesota	State and Private Employees	§181-945: Employers, individual, corporation, partnership, association, nonprofit organi-zation, group of persons, state, country town, city, school district, or other governmental subdivisions employing 20 or more employees must grant a paid leave of absence to em-ployees serving as a bone marrow donor. The leave should not exceed for forty (40) hours, unless otherwise agreed upon by the employer.
	Tax Credit	§290.0132(13): Up to \$10,000 tax deductions for unreimbursed expenses
Mississippi	State Employees	§25-3-103: State employees, not including local government or school districts, are entitled to receive up to thirty (30) days of paid leave to serve as a bone marrow donor. The em-ployees should not be required to use any accumulated sick or vacation leave before being eligible for organ donor leave.
	Tax Credit	§27-7-18(5): tax credit of up to \$10,000 may be claimed for unreimbursed expenses incurred for bone marrow donation.
Missouri	State Employees Only	§105.266: State employees are entitled to receive up to five (5) days of paid leave for bone marrow donation.
Montana	NONE	NONE
Nebraska	State and Private Employees	§71-4820: Employers are encouraged to provide paid leave to employees servering as a bone marrow donor.

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Nevada	NONE	NONE
New Hampshire	NONE	NONE
New Jersey	NONE	NONE
New Mexico	State Employees Only	§24-28-3: Under the Bone Marrow and Organ Donor Act, state employees may receive up to twenty (20) days of paid leave for bone marrow donation.
New York	Private Employees	§202-A: An employer must grant an employee up to 24 hours of unpaid leave for bone marrow donation.
	State Employees	§202-B: State employees may take up to seven (7) days of paid leave for bone marrow donation.
	Tax Credit	§612 (c)(38): Up to \$10,000 tax deductions for unreimbursed expenses related to bone marrow donation.
North Carolina	NONE	NONE
North Dakota	State Employees Only	§54-06-14.4: State employees are entitled to receive up to twenty (20) days of paid leave for bone marrow donation.
	Tax Credit	§57-38-30.2(j): Up to \$10,000 tax deduction for unreimbursed expenses incurred for bone marrow donation.
Ohio	State Employees Only	§124-139(B): Full-time state employees are entitled to receive up to fifty-six (56) hours of paid leave for the purpose of bone marrow donation.
	Tax Credit	§5747.01(A)(25): Up to \$10,000 tax deduction for any unreimbursed expenses incurred related to bone marrow donation.
Oklahoma	State Employees Only	§74-840-2.20B: State employees are entitled to receive up to five (5) days of paid leave for bone marrow donation.
	Tax Credit	§68-1-2358€(20): Up to \$10,000 tax deduction for any unreimbursed expenses incurred related to bone marrow donation.
Oregon	State and Private Employees	§659A.312: State and private employees are entitled to receive paid leave of absence that does not exceed the number of already accrued paid leave or forty (40) hours of work. Whichever is less, unless otherwise agreed upon by the employer.
Pennsylvania	State and Private Employees	P.L. 2925, No. 193 (section 1802)/HB 153: Employees of entities authorized to do business in the state and under the taxes imposed under article III, IV, VI, VII, VIII, IX or XV are entitled to receive up to five (5) days of paid leave for bone marrow donation in addition to any accumulate annual or sick leave.
	Tax Credit	§11.1: Under the PA Organ & Bone Marrow Donor Tax Credit, business firms may claim a tax credit if they provided one or more paid leaves of absence to employees for the purpose of bone marrow donation.

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Rhode Island	Tax Credit	\$44-30-12(c)(7): Up to \$10,000 tax deduction for unreimbursed expenses incurred for bone marrow donation.
South Carolina	State Employees	\$8-11-65: State employees are entitled to receive up to thirty (30) days of paid leave for organ donation without losing any accrued leaves.
	Private Employees	\$44-43-80: An employer with 20 or more employees may grant employees paid leave of up to forty (40) hours for the purpose of bone marrow donation.
Tennessee	NONE	NONE
Texas	State Employee Only	\$661.961: State employees are entitled to a paid leave of absence for up to five (5) days to serve as a bone marrow donor.
Utah	State Employee Only	\$67-19-14.5: State employees are entitled to received a paid leave of absence for up to seven (7) days to serve as a bone marrow donor.
	Tax Credit	\$59-10-1015: Up to \$10,000 tax deduction for unreimbursed expenses incurred for bone marrow donation.
Vermont	NONE	NONE
Virginia	State Employees Only	\$2.2-2821.1: State employees are allowed up to thirty (30) days of paid leave for bone marrow donation per calendar year.
	Tax Credit	\$58.1-322.03(13): Up to \$5,000 tax deduction for unreimbursed out-of-pocket expenses incurred within 12 months of bone marrow donation, provided that the donor hasn't taken a medical deduction in accordance with the provisions of §213 of the Internal Revenue Code for the expenses.
Washington	State Employees Only	Executive Order 02-01: State employees are entitled to receive up to five (5) days of paid leave in a 2-year period for bone marrow donation. Such leave shall not be charged against sick leave or annual leave, and use of leave without pay shall not be required.
West Virginia	State Employees Only	\$29-6-28: State employees are entitled to receive up to fifty-six (56) hours of paid leave per calendar year to serve as a bone marrow donor.
Wisconsin	Private Employees	\$103.11(4): An employee may take up to six (6) weeks of leave in a 12-month period to serve as a bone marrow donor. This leave may be paid or unpaid depending on the employer.
	State Employees	\$230.35(2d)(b): State employees are entitled to receive up to five (5) days of paid leave to serve as a bone marrow donor.
	Tax Credit	\$71.05(10)(i): Up to \$10,000 tax deduction for unreimbursed expense incurred related to bone marrow donation.
Wyoming	NONE	NONE