

Testimony of the National Kidney Foundation  
H.B. 122 Tax Credit for Organ Donation Paid Leave  
Presented to the Committee on Ways and Means  
May 14, 2025

Mr. Chairman and members of the committee, thank you for the opportunity to testify today on House Bill 122 to address barriers to living organ donation and enable more people to receive the Gift of Life. I am Mike Stevenson and am honored to appear before you today on behalf of the National Kidney Foundation.

An estimated 37 million U.S. adults have chronic kidney disease, 540,000 of whom are on dialysis, where they commonly face multiple challenges and comorbidities. Many dialysis patients are too sick to work, exacerbating financial and personal hardships and a sense of independence. Quality of life is poor and commonly includes cognitive challenges (“brain fog”), depression, infection, dietary restrictions, anemia, and post-dialysis fatigue. Further, dialysis has a 5-year survival rate of under 50%, while a kidney transplant recipient has a 5-year survival rate of about 80%. Many kidney recipients live three or four times longer than that.

Kidney disease is the nation’s 10<sup>th</sup> leading cause of death, including 12 people a day who die on a kidney transplant wait list. In our state, more than 19,000 people require dialysis and almost 2,000 are on a transplant waiting list. Last year, 1,329 Ohio residents received a

kidney transplant. To date, 293 kidney transplants have occurred this year, 59 of which were possible by a living donor. Living donation has the best outcomes compared to a deceased donor transplant or to dialysis, but only 1 in 4 transplants nationwide are made possible by the generosity of a living donor. Living donation represents the best opportunity to significantly increase the number of kidney transplants, but only if barriers are removed.

I am one such fortunate recipient. My brother Jim saved my life by donating his kidney 28 years ago. Jim was an executive at a company in Philadelphia, and his company graciously offered him paid leave for 3 weeks to allow him to recover. Jim was in the C Suite so obviously not performing any laborious activities but we were not allowed to pick up his newborn baby for 6 weeks...that's 15 -20 pounds!

The creation of a tax credit for employers who provide paid leave for employees who become living donors in Section 5747.74 is a positive step towards removing a significant barrier to organ donation. Living donors should not suffer financial loss or hardship for their selfless act, and allowing donors to take medical leave without fear of lost income removes a significant barrier to donation. The National Kidney Foundation provides up to 30 business days of paid leave for employees to serve as a living donor, and we applaud encourage employers to include such supportive policies as an employee benefit.

Additionally, I appreciate the bill sponsors' decision to maintain the existing law that ties the individual tax deduction to reimbursement of qualified expenses related to organ donation. We look forward to reviewing and supporting this updated version of this legislation.

The National Kidney Foundation (NKF) has a long history of advocacy in support of personal income tax deductions and credits to offset unreimbursed expenses that result from a living organ donation. Maintaining the current provisions in Section 22 upholds the essential principles of ethics, informed consent, and preventing organ trafficking.

Tax incentives can increase donation when properly structured, as in the case of the employer leave credit, which supports living donation in an ethical manner. In closing, we appreciate your consideration of these perspectives and your leadership in helping more people receive a life-saving organ transplant.

Thank you.