

## **ONLINE APPENDIX**

**Lacetera, Nicola, Mario Macis, and Sarah Stith. 2012. Removing Financial Barriers to Organ and Bone Marrow Donation: The Effect of Leave and Tax Legislation in the U.S. Working Paper, 2012.**

Updated 04/01/2012 by S. Stith

<b>State</b>	<b>Organs - Leave for State Employees - Paid</b>	<b>Organs - Leave for State Employees - Unpaid</b>	<b>Organs - Leave for Private Employees - Paid</b>	<b>Organs - Leave for Private Employees - Unpaid</b>	<b>Organs - Individual Tax Deduction</b>	<b>Organs - Employer Tax Credit</b>
Alabama	0	0	0	0	0	0
Alaska	9/4/2008	0	0	0	0	0
Arizona	0	0	0	0	0	0
Arkansas	3/20/2003	0	0	4/13/2005	4/13/2005	3/9/2005
California	9/26/2002	0	0	0	0	0
Colorado	6/5/1989	0	0	0	0	0
Connecticut	0	7/10/2007	0	5/10/2004	0	0
Delaware	0	7/9/2001	0	0	0	0
District of Columbia	6/25/2002	0	0	0	0	3/6/2007
Federal	9/30/1994	0	0	0	0	0
Florida	0	0	0	0	0	0
Georgia	4/24/2002	0	0	0	4/29/2004	0
Hawaii	6/30/2005	0	0	0	0	0
Idaho	3/3/2006	0	0	0	7/1/2006*	0
Illinois	8/21/2002	0	6/15/2005	0	0	0
Indiana	3/28/2002	0	0	0	0	0
Iowa	8/28/2003	0	0	0	5/12/2005	0
Kansas	3/1/2001	0	0	0	0	0
Kentucky	0	0	0	0	0	0
Louisiana	0	0	0	0	7/1/2005	0
Maine	0	4/11/2002	0	4/11/2002	0	0
Maryland	5/11/2000	0	0	0	0	0
Massachusetts	9/29/2005	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	5/21/2006	0	0	0	7/14/2005	0
Mississippi	10/15/2004	0	10/15/2004	0	3/23/2006	0

Missouri	7/6/2001	0	0	0	0	0	0
Montana	0	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0	0
Nevada	0	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0	0
New Mexico	7/1/2007	0	0	0	0	4/5/2005	0
New York	8/29/2001	0	0	0	0	8/16/2006	0
North Carolina	0	0	0	0	0	0	0
North Dakota	4/20/2005	0	0	0	0	3/14/2005	0
Ohio	7/10/2001	0	0	0	0	6/30/2007	0
Oklahoma	5/8/2002	0	0	0	0	1/1/2008	0
Oregon	0	0	0	0	0	0	1/1/1991
Pennsylvania	0	0	7/2/2006	0	0	0	7/2/2006
Rhode Island	0	0	0	0	0	11/9/2009	0
South Carolina	8/6/2002	0	6/2/2006	0	0	0	0
South Dakota	0	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0	0
Texas	9/1/2003	0	0	0	0	0	0
Utah	7/1/2002	0	0	0	0	3/21/2005	0
Vermont	0	0	0	0	0	0	0
Virginia	3/26/2001	0	0	0	0	1/1/2007	0
Washington	5/7/2002	0	0	0	0	0	0
West Virginia	5/11/2005	0	0	0	0	0	0
Wisconsin	5/9/2000	0	0	0	0	1/30/2004	0
Wyoming	0	0	0	0	0	0	0

\*Tax credit

<b>State</b>	<b>Organs - Leave for State Employees - Paid</b>	<b>Organs - Leave for State Employees - Unpaid</b>	<b>Organs - Leave for Private Employees - Paid</b>	<b>Organs - Leave for Private Employees - Unpaid</b>	<b>Other Information</b>
Alabama	0	0	0	0	0
Alaska	80 hours	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	30 days	0	0	90 days	0
California	30 days (sick leave or paid)	0	0	0	30 days sick or paid for education employees
Colorado	2 days	0	0	0	0
Connecticut	0	112 days or 2 years	0	112 days or 2 years	0
Delaware	0	30 days donated leave	0	0	30 days donated leave for education employees
District of Columbia	30 days	0	0	0	0
Federal	30 days	0	0	0	federal employees
Florida	0	0	0	0	0
Georgia	30 days	0	0	0	0
Hawaii	30 days	0	0	0	0
Idaho	30 days	0	0	0	0
Illinois	30 days	0	30 days	0	0
Indiana	30 days	0	0	0	0
Iowa	30 days	0	0	0	0
Kansas	30 days	0	0	0	executive branch only
Kentucky	0	0	0	0	0
Louisiana	0	0	0	0	0
Maine	0	family medical leave	0	family medical leave	0
Maryland	30 days	0	0	0	0
Massachusetts	30 days	0	0	0	0
Michigan	0	0	0	0	0

Minnesota	40 hours	0	0	0	0
Mississippi	30 days	0	30 days	0	0
Missouri	30 days	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	0	0	0	0
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	20 days	0	0	0	0
New York	30 days	0	0	0	0
North Carolina	0	0	0	0	0
North Dakota	20 days	0	0	0	0
Ohio	30 days	0	0	0	0
Oklahoma	30 days	0	0	0	0
Oregon	0	0	0	0	0
Pennsylvania	0	0	5 days	0	0
Rhode Island	0	0	0	0	0
					prisoners allowed to donate
South Carolina	30 days	0	40 hours	0	0
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	30 days	0	0	0	0
Utah	30 days	0	0	0	0
Vermont	0	0	0	0	0
Virginia	30 days	0	0	0	0
Washington	5 days	0	0	0	executive branch only
West Virginia	30 days	0	0	0	0
Wisconsin	30 days	0	0	0	0
Wyoming	0	0	0	0	0

<b>State</b>	<b>Organs - Individual Tax Deduction</b>	<b>Organs - Employer Tax Credit</b>	<b>Other Information</b>
Alabama	0	0	0
Alaska	0	0	0
Arizona	0	0	0
Arkansas	10,000	credit	0
California	0	0	tax law pending
Colorado	0	0	0
Connecticut	0	0	
Delaware	0	0	0
District of Columbia	0	up to 25% of regular salary paid for employee leave	unless eligible for FMLA
Federal	0	0	tax law pending
Florida	0	0	tax law pending
Georgia	10,000	0	0
Hawaii	0	0	0
Idaho	5,000*	0	0
Illinois	0	0	tax law pending
Indiana	0	0	tax law pending
Iowa	10,000	0	0
Kansas	0	0	tax law pending
Kentucky	0	0	tax law pending
Louisiana	10,000	0	0
Maine	0	0	0
Maryland	0	0	0
Massachusetts	0	0	passed in 2011 (post data period)
Michigan	0	0	0
Minnesota	10,000	0	0
Mississippi	10,000	0	0
Missouri	0	0	tax law pending

Montana	0	0	0
Nebraska	0	0	0
Nevada	0	0	0
New Hampshire	0	0	0
New Jersey	0	0	tax law pending
New Mexico	10,000	0	0
New York	10,000	0	0
North Carolina	0	0	tax law pending
North Dakota	10,000	0	0
Ohio	10,000	0	1 x per life
Oklahoma	10,000	0	1 x per life
Oregon	0	credit	only 1/1/91 to 12/31/01
Pennsylvania	0	credit	0
Rhode Island	10,000	0	1 x per life
South Carolina	0	0	0
South Dakota	0	0	0
Tennessee	0	0	0
Texas	0	0	tax law pending
Utah	10,000	0	0
Vermont	0	0	tax law pending
Virginia	amount not specified	0	0
Washington	0	0	tax law pending
West Virginia	0	0	0
Wisconsin	10,000	0	0
Wyoming	0	0	0

\* Tax credit

<b>State</b>	<b>Bone Marrow - Leave for State Employees - Paid</b>	<b>Bone Marrow - Leave for State Employees - Unpaid</b>	<b>Bone Marrow - Leave for Private Employees - Paid</b>	<b>Bone Marrow - Leave for Private - Unpaid</b>	<b>Bone Marrow - Individual Tax Deduction</b>	<b>Bone Marrow - Employer Tax Credit</b>
Alabama	0	0	0	0	0	0
Alaska	9/4/2008	0	0	0	0	0
Arizona	0	0	0	0	0	0
Arkansas	3/20/2003	0	0	4/13/2005	4/13/2005	3/9/2005
California	9/26/2002	0	0	0	0	0
Colorado	6/5/1989	0	0	0	0	0
Connecticut	0	5/10/2004	0	5/10/2004	0	0
Delaware	0	7/9/2001	0	0	0	0
District of Columbia	6/25/2002	0	0	0	0	3/6/2007
Federal	9/30/1994	0	0	0	0	0
Florida	0	0	0	0	0	0
Georgia	4/24/2002	0	0	0	4/29/2004	0
Hawaii	6/30/2005	0	0	0	0	0
Idaho	3/3/2006	0	0	0	7/1/2006*	0
Illinois	8/21/2002	0	6/15/2005	0	0	0
Indiana	3/28/2002	0	0	0	0	0
Iowa	8/28/2003	0	0	0	5/12/2005	0
Kansas	3/1/2001	0	0	0	0	0
Kentucky	0	0	0	0	0	0
Louisiana	6/10/1992	0	6/10/1992	0	0	6/10/1992
Maine	0	0	0	0	0	0
Maryland	5/11/2000	0	0	0	0	0
Massachusetts	9/29/2005	0	0	0	0	0
Michigan	0	0	0	0	0	0
Minnesota	4/26/1990	0	10/15/2004	0	7/14/2005	0
Mississippi	10/15/2004	0	10/15/2004	0	3/23/2006	0
Missouri	7/6/2001	0	0	0	0	0



Montana	0	0	0	0	0	0
Nebraska	0	4/15/1992	0	4/15/1992	0	0
Nevada	0	0	0	0	0	0
New Hampshire	0	0	0	0	0	0
New Jersey	0	0	0	0	0	0
New Mexico	7/1/2007	0	0	0	4/5/2005	0
New York	8/29/2001	0	7/1/2007	0	8/16/2006	0
North Carolina	0	0	0	0	0	0
North Dakota	4/20/2005	0	0	0	3/14/2005	0
Ohio	7/10/2001	0	0	0	6/30/2007	0
Oklahoma	5/8/2002	0	0	0	1/1/2008	0
Oregon	7/23/1991	0	5/8/2002	0	0	1/1/1991
Pennsylvania	0	0	7/2/2006	0	0	7/2/2006
Rhode Island	0	0	0	0	11/9/2009	0
South Carolina	7/19/2002	0	7/19/2002	0	0	0
South Dakota	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0
Texas	9/1/2003	0	0	0	0	0
Utah	7/1/2002	0	0	0	3/21/2005	0
Vermont	0	0	0	0	0	0
Virginia	3/26/2001	0	0	0	1/1/1997	0
Washington	5/7/2002	0	0	0	0	0
West Virginia	5/11/2005	0	0	0	0	0
Wisconsin	5/9/2000	0	0	0	1/30/2004	0
Wyoming	0	0	0	0	0	0

\*Tax credit

<b>State</b>	<b>Bone Marrow - Leave for State Employees - Paid</b>	<b>Bone Marrow - Leave for State Employees - Unpaid</b>	<b>Bone Marrow - Leave for Private Employees - Paid</b>	<b>Bone Marrow - Leave for Private Employees - Unpaid</b>	<b>Other Information</b>
Alabama	0	0	0	0	0
Alaska	80 hours	0	0	0	0
Arizona	0	0	0	0	0
Arkansas	7 days	0	0	90 days	0
California	5 days (sick leave or paid)	0	0	0	5 days sick leave or paid leave for education employees
Colorado	2 days	0	0	0	0
Connecticut	0	168 days or 2 years	0	168 days or 2 years	0
Delaware	0	7 days donated leave	0	0	7 days donated leave for education employees
District of Columbia	7 days	0	0	0	0
Federal	7 days	0	0	0	federal employees
Florida	0	0	0	0	0
Georgia	7 days	0	0	0	0
Hawaii	7 days	0	0	0	0
Idaho	5 days	0	0	0	0
Illinois	30 days	0	30 days	0	0
Indiana	5 days	0	0	0	0
Iowa	5 days	0	0	0	0
Kansas	7 days	0	0	0	executive branch only
Kentucky	0	0	0	0	0
Louisiana	7 days	0	7 days	0	0
Maine	0	0	0	0	0
Maryland	7 days	0	0	0	0
Massachusetts	5 days	0	0	0	0
Michigan	0	0	0	0	0

Minnesota	7 days	0	7 days	0	0
Mississippi	30 days	0	30 days	0	0
Missouri	5 days	0	0	0	0
Montana	0	0	0	0	0
Nebraska	0	paid encouraged	0	paid encouraged	also covers education employees
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	0	0	0	0	0
New Mexico	20 days	0	0	0	0
New York	7 days	0	24 hours	0	0
North Carolina	0	0	0	0	0
North Dakota	20 days	0	0	0	0
Ohio	7 days	0	0	0	0
Oklahoma	5 days	0	0	0	0
Oregon	40 hours	0	40 hours	0	0
Pennsylvania	0	0	5 days	0	0
Rhode Island	0	0	0	0	0
South Carolina	40 hours	0	40 hours	0	prisoners allowed to donate
South Dakota	0	0	0	0	0
Tennessee	0	0	0	0	0
Texas	5 days	0	0	0	0
Utah	7 days	0	0	0	0
Vermont	0	0	0	0	0
Virginia	30 days	0	0	0	0
Washington	5 days	0	0	0	executive branch only
West Virginia	7 days	0	0	0	0
Wisconsin	7 days	0	0	0	0
Wyoming	0	0	0	0	0

<b>State</b>	<b>Bone Marrow - Individual Tax Deduction</b>	<b>Bone Marrow - Employer Tax Credit</b>	<b>Other</b>
Alabama	0	0	0
Alaska	0	0	0
Arizona	0	0	0
Arkansas	10,000	credit	0
California	0	0	tax law pending
Colorado	0	0	0
Connecticut	0	0	0
Delaware	0	0	0
District of Columbia	0	up to 25% of regular salary paid for emp leave	unless eligible for FMLA
Federal	0	0	tax law pending
Florida	0	0	tax law pending
Georgia	10,000	0	0
Hawaii	0	0	0
Idaho	5,000*	0	0
Illinois	0	0	tax law pending
Indiana	0	0	tax law pending
Iowa	10,000	0	0
Kansas	0	0	tax law pending
Kentucky	0	0	tax law pending
Louisiana	0	up to 25% of bone marrow donation related expenses	0
Maine	0	0	0
Maryland	0	0	0
Massachusetts	0	0	passed in 2011 (post data period)
Michigan	0	0	0
Minnesota	10,000	0	0
Mississippi	10,000	0	0
Missouri	0	0	tax law pending

Montana	0	0	0
Nebraska	0	0	0
Nevada	0	0	0
New Hampshire	0	0	0
New Jersey	0	0	tax law pending
New Mexico	10,000	0	0
New York	10,000	0	0
North Carolina	0	0	tax law pending
North Dakota	10,000	0	0
Ohio	10,000	0	1 x per life
Oklahoma	10,000	0	1 x per life
Oregon	0	credit	only 1/1/91 to 12/31/01
Pennsylvania	0	credit	0
Rhode Island	10,000	0	1 x per life
South Carolina	0	0	0
South Dakota	0	0	0
Tennessee	0	0	0
Texas	0	0	tax law pending
Utah	10,000	0	0
Vermont	0	0	tax law pending
Virginia	amount not specified	0	0
Washington	0	0	tax law pending
West Virginia	0	0	0
Wisconsin	10,000	0	0
Wyoming	0	0	0

\*Tax credit

**State****References**

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Alabama	no law
Alaska	HB 252
Arizona	no law
Arkansas	A.C.A. § 11-3-205; HB 2779; A.C.A. §21-4-215; HB 1393
California	Cal Ed Code §89519.5; Cal Lab Code §1510
Colorado	CRS 24-50-104; HB 1250
Connecticut	SB 1447; Conn Gen Stat § 17b-288; SB 327
Delaware	14 Del. C § 1318B; 29 Del. C. § 5122;
District of Columbia	DC Code § 1-612.03b; DC Code § 47-1807.08
Federal	5 USCS prec § 6301
Florida	no law
Georgia	OCGA § 47-7-27; OCGA § 45-20-31
Hawaii	HRS §78-23.6
Idaho	Idaho Code §59-1608; Idaho Code §63-3029K; Idaho Code §67-5343
Illinois	HB0324
Indiana	2002 Ind. PL 94
Iowa	Iowa Code §422.7; Iowa Code §70A.39
Kansas	Exec Order No. 2001-02
Kentucky	no law
Louisiana	La RS 47:297; La RS 47:287.758; 1992 HB 428
Maine	26 MRSA §843
Maryland	Md State Personnel and Pensions Code Ann §9-1106
Massachusetts	ALM GL ch 62, §3; 2005 Acts Chapter 99 §1.33E
Michigan	no law
Minnesota	Minn Stat §181.945; Minn Stat §181.9456; S.F. No. 2840
Mississippi	Miss. S.B. 2981; Miss Code Ann §27-7-18; Miss Code Ann §25-3-103
Missouri	HB 679 (2001)
Montana	no law
Nebraska	RRS Neb §71-4820; 1992 Neb LB 1099
Nevada	no law

New Hampshire	no law
New Jersey	no law
New Mexico	NM Stat Ann §24-28-3; NM Stat Ann §7-2-36
New York	NY CLS Labor §202-b; NY CLS Tax §612
North Carolina	no law
North Dakota	SB 2298, Ch 476; ND Cent Code §57-38-30.3
Ohio	ORC Ann 5747.01; ORC 124.139
Oklahoma	68 Okl St §2358; 74 Okl St §840-2.20B
Oregon	ORS §659A.312; ORS §315.604
Pennsylvania	35 PS §6120.2; 35 PS §6120.3
Rhode Island	2009 RI SB 76
South Carolina	S.C. Code §8-11-65; S.C. R. 61; 2005 SC R 373; 1992 S.C. R. 642
South Dakota	no law
Tennessee	no law
Texas	Tex Govt Code §661.916
Utah	Utah Code Ann §59-10-1015; Utah Code Ann 1953 §67-19-14.5; 2002 Ut. SB 125
Vermont	no law
Virginia	Va Code Ann §2.2-2821.1; Va Code Ann §58.1-322
Washington	Exec Order 02-01
West Virginia	W.Va Code §29-6-28
Wisconsin	2003 AB 477; Wis Stat §71.05; Wis. Stat §230.35
Wyoming	no law