

## Important information for reimbursement of UK Living Donors and document checklist of evidence for claim

This document checklist is to be discussed along with Money Matters leaflet, early in the donation process by Living Donor Transplant Coordinators/ Transplant Liaison Nurses, with all prospective live donors and kept on file till claim is processed. **To note, the regular reimbursement claim form must be filled in for each claim.**

### 1.1. Reimbursement Protocol

The living donor will be required to undergo tests and have a period of absence from work whilst recovering from the procedure. The NHS Scotland Financial Operating Procedure for Reimbursement of Living Solid Organ Donor Expenses protocol has been developed for those instances when a living donor incurs expenses or suffers a loss of earnings as a direct result of the donation. Further details about the protocol is available at: <https://www.nss.nhs.scot/media/1076/procedure-for-reimbursement-of-living-solid-organ-donor-expenses.pdf>

### 1.2. The Human Tissue (Scotland) Act 2006

The Human Tissue (Scotland) Act 2006 forbids the offer or payment of any inducement for the supply of a human organ. However, it does not prohibit the payment of reasonable expenses to a donor for travel and accommodation and any loss of earnings incurred if directly attributable to his/her donation of an organ.

### 1.3. Principle of reimbursement

Any payments to living donors should ensure that, within reason, the donor is no worse off as a result of the donation, but they must not gain any financial advantage. Any payments in excess of the amount needed to reimburse losses would constitute a payment for the donation and would breach the Human Tissue (Scotland) Act 2006.

### 1.4. Responsibility for providing evidence for claim

It is the responsibility of the donor to ensure that;

- Notification of wish to submit claim is communicated to their living donor coordinator/ transplant liaison nurse at an early stage
- A fully completed and accurate claim form is submitted
- Submit the correct paperwork/evidence relating to the claim in a timely fashion

### 1.5. Loss of earnings

Payment for loss of earnings is legal under the Human Tissue (Scotland) Act 2006, but the method of payment and position with respect to any tax liability depends on the employment status of the individual. If living donors require expert advice or further information, details are available at <https://www.gov.uk/browse/benefits>.

### 1.6 Checklist for claim

Documents that must be included in claim		
Category	Documents / Evidence	Discussed (Yes/No)
<b>For All</b>	Completed and signed claim form (Appendix 1)	
	Checklist in claim form (Appendix 2)	
	Letter confirming potential date of transplant	
	Travel tickets and/or mileage travelled by car - if relevant	
	Accommodation receipts – if relevant	
<b>Required Evidence (all documents below need to be submitted per category)</b>		
<b>Employed</b> Reimbursement is paid of <b>net</b> income and will not be taxable.	Proof of earnings - last 6 months' payslips	
	Employer's letter stating level of financial support during time off work	
	Confirmation of any Statutory Sick Pay (SSP 1) from employer	
	If overtime is a regular part of a donor's income include P60 from the previous year	
<b>Self-employed</b> Reimbursement is based on <b>gross</b> income and as such will be liable to tax	Proof of lost gross income - a copy of latest tax return	
	Bank statements covering the period affected and a comparative period from the previous year	
	DSS (if self- employed) or Incapacity Benefit (from DSS)	
	Most recent statement of earnings (if self-employed)	
	Evidence should be submitted of any Employment and Support Allowance received	
<b>Self –employed for less than 1 year</b> Reimbursement is based on <b>gross</b> income and as such will be liable to tax	Self-employed for less than 1 year, the donor should provide details of net earnings to date, and bank statements covering the relevant period.	
	Evidence should be submitted of any Employment and Support Allowance received	
<b>Unemployed</b>	If lost benefits through donation, relevant information should be submitted	
<b>Retired</b>	There should be no lost earnings	

### 1.7 Declaration

I \_\_\_\_\_ understand that I have responsibility to complete and provide the correct evidence for my claim. Any payments in excess of the amount needed to reimburse losses would constitute a payment for the donation and would breach the Human Tissue (Scotland) Act 2006, and therefore would need to be returned.

**Signature of donor:**

**Date:**

**Name of Transplant Coordinator/Transplant Liaison Nurse:**