

# **NHS Scotland Financial Operating Procedure for Reimbursement of Living Solid Organ Donor Expenses**

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National Services Division, NHS National Services Scotland



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## 1. Introduction

### 1.1. Background

Transplantation is a treatment of choice for people with organ failure. Increases in living donation have been seen over recent years, which have increased the number of donor organs available.

The living donor will be required to undergo tests and have a period of absence from work whilst recovering from the procedure. This 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.

Ideally a living donor should submit the evidence and claim form prior to donation. The following sets out the evidence required to support a living donor claim and a framework for implementing financial reimbursement of incurred expenses for donations within Scotland.

### 1.2. Policy statement

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.

NHS Scotland is permitted to make such payments and should do so if the living donor transplant is permitted under the Human Tissue (Scotland) Act 2006. NHS Scotland is not legally obliged to make such payments. However, as renal transplant is the most cost-effective treatment for end stage renal failure, and a living donor transplant may be the only option for a patient in liver failure, payment of any associate donor expenses is justified.

The purpose of this procedure is to endeavour to ensure that the financial impact on the living donor is cost neutral. Reimbursement of expenses must be proportionate and fair for the individual and administered in a consistent and timely manner. Best practice must be congruent with the Human Tissue (Scotland) Act 2006. These payments will be made by the national transplant units, in order to ensure equity of access across Scotland.

## 2. Principles 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.

The following points summarise the policy in Scotland (but with a view to being compatible with policies from the other UK countries) for the reimbursement of costs associated with undertaking a living donation. This could either be a directed kidney donation (to a relative, friend or other); or part of the National Living Donor Kidney Sharing Schemes (i.e. paired/pooled donation or non-directed altruistic donation and altruistic donor chains); or living liver donation:

- a) The principle of reimbursement is founded on the premise that there is **no financial incentive or disincentive** in becoming a living donor.

- b) All individual claims must be submitted and settled in a timely manner to prevent unnecessary hardship to the donor as a consequence of the donation.
- c) The financial reimbursement will reflect the loss of earnings and other relevant expenses.
- d) The principles of reimbursement will be communicated clearly to the donor in a transparent and consistent manner before donation, as set out in the NHS Scotland Financial Operating Procedure for Reimbursement of Living Donor Expenses.
- e) Special arrangements (e.g., retrospective consideration of claims) may need to be considered where donors who are non-resident in the UK are involved or those that relate to the National Living Kidney Sharing Schemes, if the timeframe prior to donation precludes prospective agreement.
- f) NHS Boards will reimburse donors directly and will make every effort to avoid delayed payment.
- g) Potential donors who are deemed unsuitable to proceed to donation may be eligible to claim for reimbursement of certain expenses such as travel expenses, including parking costs.
- h) NHS Boards may consider additional reimbursement costs on a case-by-case basis.

### **3. Guidelines for reimbursement**

A governance structure has been agreed to provide the appropriate level of scrutiny for all claims. This is designed to support the timely and consistent payment of legitimate claims and to provide a robust risk management strategy to underpin the policy.

#### **3.1. Potential living donors who reside in the UK**

Consideration of claims for expenses incurred by the donor as a direct result of donation include reimbursement of expenses incurred through the evaluation process, in-patient stay and for up to 12 weeks post-operatively.

##### **3.1.1. Travel expenses**

Any reasonable claim for travel expenses is considered on an individual basis and documentation (e.g., tickets / receipts) to support the claim for these expenses will be required. Travel expenses will only be reimbursed for the donor.

Appropriate travel costs are calculated on the basis of the cheapest and/or most appropriate mode of public transport available (including any promotional or concessionary fares). Mileage will be at the reserve rate of reimbursement.<sup>1</sup>

Taxi fares will only be reimbursed when used by the donor if clinically necessary, as approved by the appropriate clinician.

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<sup>1</sup> UK Government (2022) Guidance - Advisory Fuel Rates. Available online: <https://www.gov.uk/guidance/advisory-fuel-rates> [Accessed on 06/06/2022]

### 3.1.2. Accommodation expenses

Accommodation costs will be reimbursed for the donor alone. If the clinical team deems necessary, when a donor stays overnight in a hotel, guesthouse or other commercial accommodation, the overnight costs will be reimbursed at the actual receipted cost, up to the normal maximum limit set out in this policy, in line with other UK nations, at £100<sup>2</sup>. This includes VAT, breakfast and any other charges without exception. These may be subject to change so should be checked before processing claims. Advice will be available from the living donation co-ordinator.

Where the maximum limit is exceeded for genuine reasons (e.g., the choice of hotel was not within the donor's control or cheaper hotels were fully booked), additional assistance may be granted at the discretion of the Clinical Services Manager prior to booking.

If accommodation costs are required to be met in advance, the clinical team can request the travel team ([travel@nhslothian.scot.nhs.uk](mailto:travel@nhslothian.scot.nhs.uk) or [TravelPO@ggc.scot.nhs.uk](mailto:TravelPO@ggc.scot.nhs.uk)) to book the accommodation on the donor's behalf.

### 3.1.3. Other expenses

- Care of a dependent will be considered on an individual basis. The donor is responsible for exploring entitlement to support from Social Services in this situation
- Backfill cover for business – this will be linked to loss of earnings but assume that, if cover is in place, earnings have not been 'lost'. Evidence of reasonable backfill costs may be requested by NHS Scotland including bank transfer details.
- Donation-related prescription costs for donors that live outwith Scotland.
- Other necessary reasonable expenses that may be incurred should be discussed with the donation team prior to donation, they will be considered on a case-by-case basis, receipts will be required to be submitted as evidence to support the claim.

### 3.1.4. 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. Key principles and advice relating to loss of earnings and changes to benefits entitlement is provided below. However, if living donors require expert advice or further information, details are available at <https://www.gov.uk/browse/benefits>.

#### **Employed/ Salaried donors**

Earnings from employment are normally subject to tax and national insurance contributions and paid through PAYE. Reimbursement is paid on **net** income and will not be taxable. Some employers may continue to pay basic pay, but the donor may lose supplementary pay in the form of commission or tips. Such losses may be reimbursed on provision of suitable proof of average overall earnings.

Exceptionally, if the person is on unpaid leave for several weeks, they may need to make voluntary payments to make up lost pension contributions (for example, to a stakeholder

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<sup>2</sup> NHS England. 2021. Clinical Commissioning Policy: Reimbursement of Expenses for Living Donors. Available online: [Reimbursement-of-Expenses-for-Living-Donors-A06PA-Dec-2021.pdf \(england.nhs.uk\)](#) [Accessed on 02/06/2022]

pension or Class 3 additional voluntary National Insurance contributions for a state pension). Such voluntary contributions can be reimbursed without any tax liability. In view of the short time that they are away from work, living donors should not need to make additional National Insurance contributions but if they are unsure they should contact their tax office.

Employed donors should ideally provide payslips for the previous 6 months, but failing that, a minimum of the last 3 months should be submitted. If overtime is a regular part of a donor's income, this should be determined through examining overtime patterns over a 3–6-month period and their P60 from the previous year.

Additional income will be considered on a case-by-case basis. By signing the claims form, the donor is providing authorisation for the NHS Board or commissioner to contact their employer to clarify any payments.

Donors must provide evidence of any statutory sick pay (SSP) and/ or Company Sick Pay received and will be entitled to top-up if SSP is lower than their salary.

Payment will be processed on notification to NHS Board that the donation has proceeded or presentation of medical/discharge certificate.

### **Self-employed donors**

Reimbursement for self-employed donors is based on **gross** income and as such will be liable to tax. Self-employed donors should provide proof of lost gross income (taxable profit only), not business turnover) through documentation such as a copy of their latest tax return, as well as bank statements covering the period affected and a comparative period from the previous year.

If a new business (operating for less than a year), the donor should provide details of net earnings to date, as well as bank statements covering the relevant period or their accountant to provide details of net earnings to date.

Evidence should be submitted of any Employment and Support Allowance received.

In the case of very high earners, full reimbursement of lost earnings may result in the transplant no longer being cost-effective. In these circumstances, reimbursement may be made based on the average national wage.

### **Unemployed donors**

If donors believe that they have lost benefits through donation, relevant information should be submitted. Liaison with the benefits and/or other agencies will be required to endorse the claim.

### **Retired donors**

There should be no lost earnings for a retired donor.

### **3.1.5. Child Tax Credit and Working Tax Credit**

A person's entitlement to Child Tax Credit will not be affected by the fact that they are a living donor. A short absence from work does not usually affect a donor's entitlement to Working Tax Credit, including the childcare element, because, assuming the donor plans to

return to work as soon as they have recovered, HMRC would not regard the absence as affecting the donor's 'usual working hours'. When entitlement to either or both of the tax credits is assessed, only taxable income is taken into account. So if donors receive non-taxable income, they are not required to report it to HMRC. Donors who need further information should contact the Tax Credit Helpline on **0345 300 3900**.

### **3.1.6. Miscellaneous expenses**

It is possible that a donor may incur additional expenses as a direct result of the donation. Claims for reimbursement of these costs will be considered on an individual basis. Receipts to support the claim for these expenses must be provided by the donor and must accompany the application.

These expenses must be considered reasonable and proportionate. Where possible, these should be anticipated prior to donation.

### **3.2. Potential living donors who reside overseas**

There are cases when the individual wishing to donate lives overseas. Only donors who plan to donate to an NHS entitled recipient are eligible to apply for reimbursement of expenses.

- Non-UK resident donors who proceed to donation are entitled to claim reimbursement for travel, accommodation, visa costs (including extension), and loss of earnings but not for "living expenses"
- Non-UK resident donors who do not proceed to donation are entitled to claim for travel, accommodation, visa costs (including extension) but not loss of earnings or "living expenses"
- The overseas donor is no longer the responsibility of NHS Scotland upon discharge from clinic post-donation
- Once donors (both proceeding and non-proceeding) have returned overseas, they are not entitled to claim further expenses through this Protocol. However, in exceptional circumstances, applications for reimbursement will be considered by NHSScotland on a case-by-case basis.

The transplant centre should ensure that as much pre-operative testing as possible to confirm donor suitability has been undertaken in the donor's home country. This should be demonstrated before any payment of expenses can be considered, as per British Transplant Society Guidelines for Living Donor Transplantation<sup>3</sup>.

### **3.3 National Living Donor Kidney Sharing Scheme**

The National Living Donor Kidney Sharing Scheme organises the exchange of living donor kidneys throughout the UK. This includes paired/pooled donations (for incompatible pairs) and altruistic donations (donating to someone on the national waiting list or triggering a chain in the paired/pooled scheme).

Following NHS England's guidance, in the case of paired/pooled donation (PPD), the donor can be reimbursed by the recipient transplant unit, as their intended recipient has directly

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<sup>3</sup> British Transplant Society. (2018). Guidelines for Living Donor Transplantation. Donors who are non UK-residents (Chapter 9.2, pg237). Available from: [FINAL\\_LDKT-guidelines\\_June-2018.pdf \(bts.org.uk\)](#) [Accessed on 02/06/2022]

benefited from a living donor transplant even though the kidney went elsewhere. In the case of altruistic donation chains (ADC), initiated by non-directed altruistic donations (NDADs), the donor will be reimbursed by the transplant unit of the recipient. In the case of altruistic donor chains, the donor who starts the chain will require to be reimbursed by the transplant unit of the recipient at the end of the chain. For example:

Donor Edinburgh – Recipient Bristol; Donor Bristol – Recipient Manchester; thus Manchester reimburses Edinburgh

Prospective agreement of donor costs from NHSScotland may not be feasible in cases of NDAD and ADC donation because the recipient may live anywhere in the UK and arrangements outside Scotland may apply. The living donor coordinator should have prior knowledge of a claim and the proposed amount that the NDAD intends to claim prior to donation so that donor expectations can be managed. It is recommended that the appropriate paperwork and application are prepared in advance so that, when a NDAD is matched to a recipient, a claim can be expedited as quickly as possible according to the agreed process.

In cases of paired/pooled donation (PPD) kidneys are exchanged between recipient and donor pairs in either two-way (paired) or three-way or more (pooled) exchange. In this case the reimbursement of the donor will be agreed locally with the recipient transplant centre. This facilitates prospective agreement and works on the basis of reciprocity (i.e., all recipients ultimately receive a transplant when matched).

Altruistic Living Donors (non-directed altruistic donation, including altruistic donor chains) This is where a person volunteers to donate a kidney or a lobe of liver to an unknown recipient, that is, someone they have never met before and who is not known to the donor. Where there is a non-directed altruistic donation (NDAD) the donor who triggers a 'chain' will claim reimbursement from the recipient transplant centre at the end of the chain.

## **4. Claims procedure**

### **4.1. Process**

Please see flowchart in Appendix 3 for detailed information on the process.

All claims are time limited and should be made within six months from the date of donation. Any claims made outwith this timeframe may be considered on a case-by-case basis if, for exceptional reasons, it has not been possible to make timely claim.

The initial claim should be for 8 weeks. Approval for a further 4-week claim can be made after clinical review by a transplant specialist at the 6-week post-donation review. If there are complications and the donor requires to be off work longer than 12 weeks post operatively, a discussion with Social Services about longer terms financial support will be required ahead of a further claim that is put forward for consideration by NHSScotland.

### **4.2. Risk management**

Claim applications will be reviewed by designated personnel within NHS Scotland. The claim form must be signed by the Clinical Services Manager of the transplant unit and will reflect the workings / decision-making process (e.g. overtime calculations).



### Green – signed off by transplant unit Clinical Services Manager

- Value of up to £5000
- Reasonably straight forward claims

### Amber – to include expert advice where required and sign-off from NSD

- Value of greater than £5000
- Complex, contentious claims
- Potentially fraudulent claims

For all of the above, NSD should be notified in writing through [NSS.specialistservices@nhs.scot](mailto:NSS.specialistservices@nhs.scot). All patient identifiable information should be redacted from claim form and supporting evidence that is submitted; subject of the email to include, Living Donor Claim – Adult Renal/Liver Transplant Service - Commissioning Programme Manager

## 5. Responsibilities

### 5.1. Claimant (donor)

In order to achieve an efficient process, it is the responsibility of the donor to ensure that the following is done:

- The donor must notify their living donor coordinator / transplant liaison nurse at an early stage that they wish to submit a reimbursement claim
- The donor must fully and accurately complete their claim forms
- The donor must submit the paperwork/evidence relating to their claim in a timely fashion

The claimant is responsible for submitting the best evidence available i.e., receipts, invoices and statements. In the absence of direct evidence, supplementary documentation e.g. letters of confirmation or testimonies, may be considered to support claims. Lack of supporting evidence will delay the claims assessment and reimbursement process

### 5.2 Local Renal Unit

In order to achieve an efficient process, it is the responsibility of the local renal unit to ensure that the following is done:

- When notified by the donor that they wish to submit a reimbursement claim, the living donor coordinator / transplant liaison nurse must provide the donor with appropriate information and claim forms
- The living donor coordinator / transplant liaison nurse must notify the transplant unit of the potential reimbursement claim
- The living donor coordinator / transplant liaison nurse must confirm that the donor's information on the claim form corresponds with appointment dates and sign off appointment attendance

### 5.3. NHS Lothian or NHS Greater Glasgow & Clyde

In order to achieve an efficient process, it is the responsibility of NHS Lothian or NHS GG&C to ensure that the following is done:

- The living donor coordinator receives the forms from the donor when they arrive at the transplant unit and must check them for completeness
- Points of clarification are asked directly of the donor regarding the content and supporting information in the application
- If necessary, the claim should be referred to a hospital social worker for advice
- Claim forms are acted upon in a timely manner so that payment is approved and submitted to Finance for payment within 28 days of receipt of the claim

## **6. Declaration**

For expenses to be met, the donor must take personal responsibility for their care and follow reasonable medical advice.

The information included in each claim will be strictly validated to ensure that it is reasonable and appropriate. Transplant centres will be required to provide necessary mechanisms to ensure all information is correct and legitimate. All claims require the signature of the donor, agreeing to the following declaration:

*“I declare that the information given is correct and complete. I consent to the disclosure of relevant information for the purpose of checking this and in relation to the prevention and detection of fraud, for example, communication with my employer. I understand that if I knowingly withhold information or provide false information, I may be liable for criminal prosecution and/or civil proceedings.”*

## **7. Fraud management**

Fraud in the NHS is unacceptable as it diverts resources away from patient care. It is therefore important that robust verification procedures are in place. Only claims submitted using the appropriate forms should be accepted. Should fraud be suspected, it should be reported to Counter Fraud Services on the fraud hotline 0800 028 4060.

## Appendix 1 Claim Form

### CLAIM FORM FOR REIMBURSEMENT OF EXPENSES FOR LIVING DONORS

Please complete this form and give it to your Living Donor Coordinator for submission.

Please attach all supporting evidence to this claim form.

<b>Section 1: DONOR AND RECIPIENT INFORMATION</b>	
To be completed by the donor	
<b><i>DONOR DETAILS</i></b>	
Name of donor:	
CHI number:	Date of Birth:
Address:	
Postcode:	Email:
Telephone number(s):	
Donor Consultant	
Transplant Unit	
<b><i>DONOR BANK DETAILS</i></b>	
Name and address of bank:	
Sort Code:	Account No:
<b><i>RECIPIENT DETAILS (if applicable)</i></b>	
Health Board:	
Name of recipient (if applicable):	
CHI Number:	Postcode:
Date of transplant:	Transplant confirmed: Yes/No
Initial claim covering first 8 weeks:	
	<input type="checkbox"/>
Second/final claim covering subsequent weeks:	
	<input type="checkbox"/>

Date of hospital/clinic appointment	Initials of Co-ordinator to confirm attendance

**Section 2: TRAVEL (TO BE COMPLETED BY THE DONOR)**

Please only complete this section if you have not been previously reimbursed for your travel expenses by the health board of your residence. Mileage is paid at current NHS mileage rates.

**Car**

Date	Details of Journey (from/to etc)	Mileage travelled	Cost (Office Use)	
			£	pp
Total				

**Public Transport**

Date	Details of Journey (Type of Public Transport, from/to, etc)	Cost of Travel	
		£	pp
Total			

Taxi			
Date	Details of Journey (Name of Taxi Company, from/to etc)	Cost of Travel	
		£	pp
Hotel			
Date	Details of Hotel (Name, Address etc)	Cost of Hotel	
		£	pp
	Total		

### Section 3: LOSS OF EARNINGS

(If donation is planned to proceed). To be completed by the donor.

#### Employment status:

Salaried

Self-employed

Unemployed

#### Proposed date of donation (if agreed):

Dates	Amount claimed	Evidence <sup>4</sup> attached Yes/No
Total		

<sup>4</sup> Documents will be returned to the donor

**Section 4: OTHER EXPENSES**

To be completed by the donor. Only complete this section if you have incurred/are likely to incur other expenses that are directly related to your donation.

<b>Dates</b>	<b>Type of Expense</b>	<b>Reason</b>	<b>Amount claimed</b>	<b>Evidence attached Yes/No</b>
			Total	

**Section 5: DECLARATION**

The amounts claimed are in respect of expenses necessarily incurred as a result of making a living organ donation.

“I declare that the information given is correct and complete. I consent to the disclosure of relevant information for the purpose of checking this and in relation to the prevention and detection of fraud, for example, communication with my employer. I understand that if I knowingly withhold information or provide false information, I may be liable for criminal prosecution and / or civil proceedings.”

Donor Signature .....

Date .....

Co-ordinator Signature.....

Date .....

**Section 6: CONFIRMATION BY BUDGET HOLDER FOR ALL CLAIMS**

To be signed by budget holder

I confirm that the above person has:

*(delete as appropriate)*

Been assessed as a living donor and is suitable to donate

Been assessed as a living donor but is unsuitable to donate and will not be proceeding to donation

Signed..... Date .....

Print name: .....

NHS Unit .....

Cost Centre.....

**Section 7: CONFIRMATION BY LIVE DONOR COORDINATOR FOR SECOND/SUBSEQUENT CLAIM**

To be signed by Live donor Coordinator

I confirm that the above person has been assessed by a consultant and will require further time to recover before returning to work.

Signed..... Date .....

Print name: .....

## Appendix 2 Checklist

### CHECKLIST FOR THE REIMBURSEMENT OF LIVING DONOR EXPENSES

One copy to travel with the claim form. Each signatory to retain a copy once they have actioned and dated.

#### A2.1. Supporting claim documentation

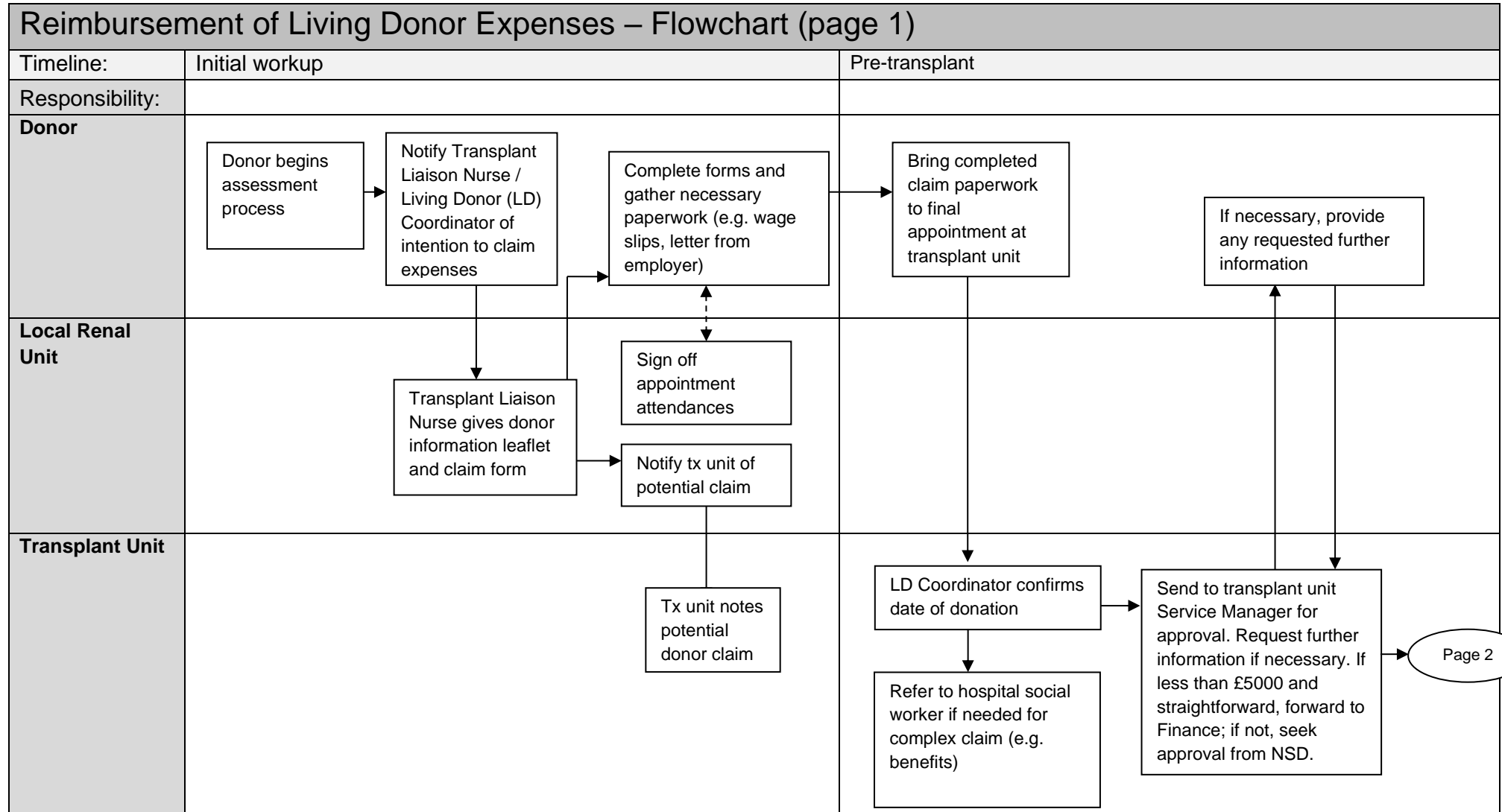
Documents that must be included in claim	Comments
Completed and signed claim form (Appendix 1)	
Checklist (Appendix 2)	
Consultant letter confirming potential date of transplant	
<b>Examples of Evidence:</b>	
Proof of earnings (last 6 months' payslips)	
Employer's letter stating level of financial support during period of time off work	
Confirmation of any Statutory Sick Pay (SSP 1) from employer, or DSS (if self-employed) or Incapacity Benefit (from DSS)	
Most recent statement of earnings (if self-employed)	
Travel tickets	
Mileage travelled by car	

#### A2.2. Actions for initial/final claim

Action	Date	Signature	Comments
<b>Donor:</b>			
Submit claim form to transplant co-ordinator			
<b>Transplant Co-ordinator:</b>			
Check required documents included			
Confirm clinic attendances			
Check calculations			
Submit to Service Manager / Clinical Services Manager			
<b>Service Manager / Clinical Services Manager:</b>			
Approve claim			
Send claim to Finance			
<b>Finance:</b>			
Authorise claim			
Arrange payment to donor (cheque or bank transfer)			



### Appendix 3 Flowchart of Process



## Reimbursement of Living Donor Expenses – Flowchart (page 2)

Timeline:	Pre-transplant	Transplant	Post-transplant
Responsibility:			
<b>Donor</b>		<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Initial claim for 8 weeks post-donation</div>	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">If further recovery clinically necessary, second claim can be made at 6 week post-transplant review</div>
<b>Local Renal Unit</b>			
<b>Transplant Unit</b>	<div style="border: 1px solid black; border-radius: 50%; padding: 5px; width: 40px; margin: 0 auto;">Page 1</div>	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Finance to reimburse within 28 days of claim</div>	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Same process as before to be followed</div>