

LIVING  
KIDNEY  
DONATION

The  
Exceptional  
Gift

# Money Matters

**There is a lot to consider when thinking about donating a kidney, and quite often people are worried about time off work and their pay. Most employers will provide sick pay, but in some circumstances, such as being self-employed, this may not be possible.**

Donors should be no worse off as a result of donating and so they can apply for money to cover their lost earnings and expenses. However, it is illegal for anyone in Scotland or the rest of the UK to be paid to donate and so the donor cannot profit in any way.

## What you need to do

- It is the responsibility of the donor to complete the claim form and provide full evidence and receipts.
- It is important to contact your Living Donor Transplant Co-ordinator at an early stage in your assessment to start the claim form process.

[www.livingdonationscotland.org](http://www.livingdonationscotland.org)  
Email: [livingdonationscotland@nhs.net](mailto:livingdonationscotland@nhs.net)  
Call: 0131 242 1703 or 0141 451 6199



**Healthier  
Scotland**  
Scottish  
Government

# The living donor is entitled to claim:

## Travel expenses

- Travel expenses can only be reimbursed to the donor (not the recipient or any family members travelling with them).
- The cheapest and/or most appropriate mode of public transport must be used.
- Tickets/receipts to support the claim for expenses are required.
- Mileage will be at the agreed standard NHS rate set at a level not lower than the advisory fuel rates specified by HM Revenue & Customs.
- Taxi fares will only be reimbursed if clinically necessary and approved by the clinical team.

## Accommodation expenses

- Accommodation costs can only be reimbursed to the donor.
- An overnight stay in a hotel, guesthouse or other accommodation must be agreed in advance with the clinical team up to the normal maximum NHS limit in order for costs to be reimbursed.
- Receipts to support the claim for accommodation are required.

## Payment for loss of earnings

- If you lose money due to not being paid while you are off work, you can claim money to cover your lost earnings (up to certain limits). Tax liability or changes to benefit entitlement depends on the employment status of the individual. The Living Donor Transplant Co-ordinator may refer you to the Social Work Team.
- Loss of earnings are paid up to 8 weeks post donation for the first claim, and approval for a further 4 weeks can be made after the 6 week post-donation review.

- You must provide the previous 6 months payslips and further information may be required from your bank.
- Your P60 may be required for overtime patterns and pay from the previous year.
- For employed donors – reimbursement is paid of 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.
- For 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 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.
- You must provide evidence of statutory sick pay (SSP) and may be entitled to top-up if SSP is lower than your salary.

## Miscellaneous expenses

- Claims for the reimbursement of additional expenses such as child care costs, additional accommodation, etc. will be considered on an individual basis. Documentation to support the claim for these expenses must be provided.
- Subsistence costs for meals and drinks will not be reimbursed.
- Potential donors who are deemed unsuitable to proceed to donation may be eligible to claim for reimbursement of certain expenses incurred during their assessment, such as travel expenses, including parking costs.

## Where can I find out more information:

**Visit:** [www.livingdonationscotland.org](http://www.livingdonationscotland.org)

**Email:** [livingdonationscotland@nhs.net](mailto:livingdonationscotland@nhs.net)

**Call:**

Contact the Living Donor Transplant Co-ordinator  
Edinburgh 0131 242 1703 Glasgow 0141 451 6199



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