

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

**National Services
Division,**

**NHS National
Services Scotland**

Table of contents

1.	Introduction	3
1.1.	Background.....	3
1.2.	Policy statement	3
2.	Principles of reimbursement.....	3
3.	Guidelines for reimbursement	4
3.1.	Potential living donors who reside in the UK	4
3.1.1.	Travel expenses	4
3.1.2.	Accommodation expenses.....	4
3.1.3.	Loss of earnings	5
3.1.4.	Child Tax Credit and Working Tax Credit.....	7
3.1.5.	Miscellaneous expenses.....	7
3.2.	Potential living donors who reside overseas	7
3.3	National Living Donor Kidney Sharing Scheme.....	7
4.	Claims procedure.....	8
4.1.	Process.....	8
4.2.	Risk management.....	8
5.	Responsibilities	8
5.1.	Claimant (donor)	8
5.2	Local Renal Unit	8
5.3.	NHS Lothian or NHS Greater Glasgow & Clyde.....	9
6.	Declaration.....	9
7.	Fraud management.....	9
Appendix 1	Claim Form.....	10
Appendix 2	Checklist	13
A2.1.	Supporting claim documentation	14
A2.2.	Actions for initial/final claim	14
Appendix 3	Flowchart of Process.....	15

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.

The following sets out the background to implementing financial support in this unique position and outlines a practical framework for taking this forward 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

3.1. Potential living donors who reside in the UK

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.¹

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

3.1.2. Accommodation expenses

When a donor stays overnight in a hotel, guesthouse or other commercial accommodation, with the agreement of the clinical team, the overnight costs will be reimbursed at the actual receipted cost, up to the normal maximum limit set out in NHS Terms and Conditions of Service Handbook (£55 as of April 2014).² Accommodation costs will be reimbursed for the donor alone.

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.

¹ NHS Circular: PCS(AFC)2013/3. Available from: [http://www.sehd.scot.nhs.uk/pcs/PCS2013\(AFC\)03.pdf](http://www.sehd.scot.nhs.uk/pcs/PCS2013(AFC)03.pdf). Accessed 12 October 2015.

² NHS Terms and Conditions of Service Handbook – Pay Circular (AFC) 4/2014: Amendment Number 33. Available from: <http://www.nhsemployers.org/~media/Employers/Documents/Pay%20and%20reward/AfC%20Handbook%20version%2033.pdf>. Accessed 12 October 2015.

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

3.1.3. 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 donors

Earnings from employment are normally subject to tax and national insurance contributions and paid through PAYE. 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.

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 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 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. If overtime is a regular part of a donor's income, this should be determined through examining overtime patterns or 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) received and will be entitled to top-up if SSP is lower than their salary.

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.

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.

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.

3.1.4. 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 child care 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 0845 300 3900.

3.1.5. 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, such as travel, accommodation, loss of earnings and visa costs.

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.

On arrival in the UK, should the donation be unable to proceed due to circumstances that could not have been foreseen, then consideration should be given to reimbursing the travel expenses incurred.

The overseas donor is no longer the responsibility of NHS Scotland upon discharge from clinic post-donation.

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, the donor can be reimbursed by the transplant unit, as their intended recipient has directly benefited from a living donor transplant even though the kidney went elsewhere. In the case of altruistic donation, 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.

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 6 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 a 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 being off work longer than 3 months, a further claim can be made at that time.

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

In the case of a claim that is greater than £5000, NSD should be notified through nss.nsd-enquiries@nhs.net.

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

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 08000 15 16 28.

Appendix 1 Claim Form

CLAIM FORM FOR REIMBURSEMENT OF EXPENSES FOR LIVING DONORS

Please complete this form and give it to your Co-ordinator for signature and submission.
Please attach all supporting evidence to this claim form.

Section 1: DONOR AND RECIPIENT INFORMATION	
To be completed by the donor	
<i>DONOR DETAILS</i>	
Name of donor:	
CHI number:	Date of Birth:
Address:	
Postcode:	Email:
Telephone number(s):	
Donor Consultant	
Transplant Unit	
<i>DONOR BANK DETAILS</i>	
Name and address of bank:	
Sort Code:	Account No:
<i>RECIPIENT DETAILS (if applicable)</i>	
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
Total			

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 ³ attached Yes/No
Total		

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.

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

³ Documents will be returned to the donor

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 CO-ORDINATOR FOR SECOND/ SUBSEQUENT CLAIM

To be signed by Live donor Co-ordinator

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

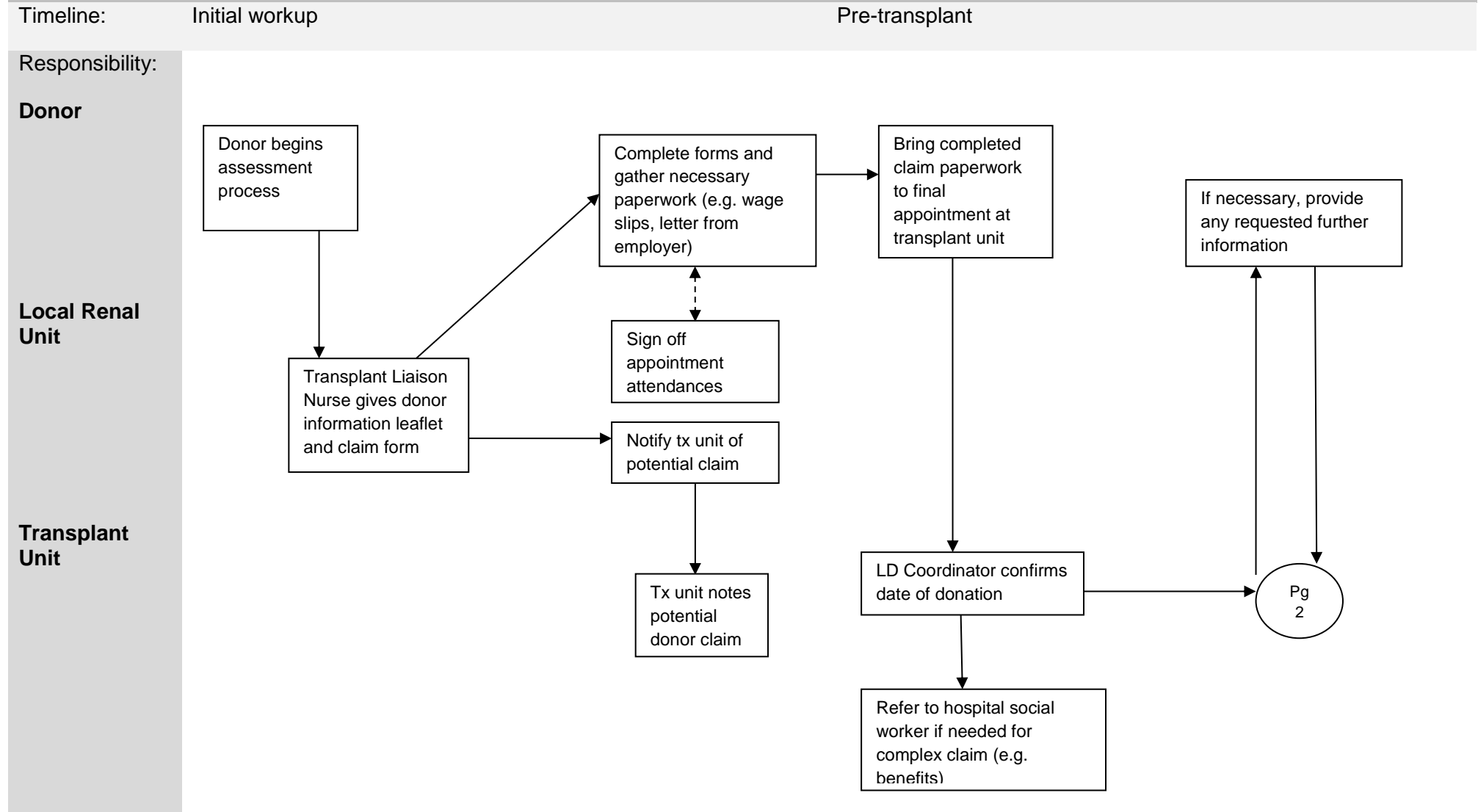
Documents that must be included in claim	Comments
Completed and signed claim form (Appendix 1)	
Checklist (Appendix 2)	
Consultant letter confirming potential date of transplant	
Examples of Evidence:	
Proof of earnings (last 6 months' payslips)	
Employer's letter stating level of financial support during 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
Donor:			
Submit claim form to transplant co-ordinator			
Transplant Co-ordinator:			
Check required documents included			
Confirm clinic attendances			
Check calculations			
Submit to Service Manager / Clinical Services Manager			
Service Manager / Clinical Services Manager:			
Approve claim			
Send claim to Finance			
Finance:			
Authorise claim			
Arrange payment to donor (cheque or bank transfer)			

Appendix 3 Flowchart of Process

Reimbursement of Living Donor Expenses – Flowchart (page 1)



Reimbursement of Living Donor Expenses – Flowchart (page 2)

Timeline: Pre-transplant Transplant Post-transplant

Responsibility:

Donor

Local Renal Unit

Transplant Unit

