

# Guayaquil consensus: financial neutrality in organ donation

## Consenso de Guayaquil: neutralidad financiera en la donación de órganos

Lourdes C. Vázquez-Jiménez<sup>1,4</sup> , María A. Matamoros<sup>2,5</sup> , Thomas Mueller<sup>5</sup> , Liliana Bisignano<sup>1,6</sup> , Luis E. Morales-Buenrostro<sup>1,2</sup> , Guillermo Rosa-Diez<sup>1,6</sup> , Raúl Mizraji<sup>2</sup> , Jorge Rico-Fontalvo<sup>1,7,8</sup> , Eliana Dina-Battle<sup>1,9</sup> , Régulo A. Valdés<sup>1,10</sup> , María M. Papaginovic<sup>1,11</sup> , Alejandro Ferreiro-Fuentes<sup>1,12</sup> , Idalina Stanley<sup>1,4</sup> , María G. Orué-Simón<sup>1,3</sup> , José A. Moura-Netto<sup>1,13</sup> , Jorge Huertas<sup>1,14</sup> , Carlos Márquez<sup>1,15</sup> , Carlos F. Madrid-Mancia<sup>1,16</sup> , Rocío C. Arroyo<sup>1,10</sup> , Mabel Sandoval-Díaz<sup>1,17</sup> , María C. Carlino<sup>1,11,18</sup> , Marta Avellán-Boza<sup>1,19</sup> , Guillermo Rodríguez-Méndez<sup>1,19</sup> , Adhanellys Cáceres<sup>1,9</sup> , Ana C. de la Cruz<sup>1,9</sup> , Martín Gómez-Luján<sup>1,20</sup> , Sebastián Cabrera<sup>1,21</sup> , Tamara Bórquez-Villagra<sup>1,21</sup> , Josué Castresana<sup>1,22</sup> , Mariela Salomé<sup>5</sup> , Mario Abbud-Filho<sup>2</sup> , Aczel Sánchez-Cedillo<sup>2,23</sup> , Paola García<sup>2,7</sup> , Ramon Garcia-Trabanino<sup>1,24</sup> , Elian Pregno<sup>2</sup> , and Vicente Sánchez-Polo<sup>1,25</sup> 

<sup>1</sup>Sociedad Latinoamericana de Nefrología e Hipertensión, SLANH, Ciudad de Panamá, Panamá; <sup>2</sup>Sociedad de Trasplante de Latinoamérica y el Caribe, STALYC, San Juan, Puerto Rico; <sup>3</sup>Sociedad Paraguaya de Nefrología e Hipertensión, Asunción, Paraguay; <sup>4</sup>Departamento de Nefrología, Facultad de Ciencias Médicas, Universidad Nacional de Asunción, Asunción, Paraguay; <sup>5</sup>Declaration of Istanbul Custodian Group, (DICG), Montréal, Canadá; <sup>6</sup>Instituto Nacional Central Único Coordinador de Ablación e Implante, INCUCAI, Buenos Aires, Argentina; <sup>7</sup>Asociación Colombiana de Nefrología e Hipertensión, ASOCOLNEF, Bogotá, Colombia; <sup>8</sup>Departamento de Nefrología, Facultad de Medicina, Universidad Simón Bolívar, Barranquilla, Colombia; <sup>9</sup>Sociedad Dominicana de Nefrología, SODONEFRO, Santo Domingo, República Dominicana; <sup>10</sup>Asociación Panameña de Nefrología e Hipertensión, Ciudad de Panamá, Panamá; <sup>11</sup>Sociedad Argentina de Nefrología, Buenos Aires, Argentina; <sup>12</sup>Sociedad Uruguaya de Nefrología, Montevideo, Uruguay; <sup>13</sup>Sociedad Brasileira de Nefrología, São Paulo, Brasil; <sup>14</sup>Sociedad Ecuatoriana de Nefrología, Diálisis y Trasplante, SEN, Quito, Ecuador; <sup>15</sup>Sociedad Venezolana de Nefrología, Caracas, Venezuela; <sup>16</sup>Asociación Hondureña de Nefrología y Trasplante, Tegucigalpa, Honduras; <sup>17</sup>Asociación Nicaragüense de Nefrología, Managua, Nicaragua; <sup>18</sup>Centro Único de Donación, Ablación e Implante de Órganos, CUDAIO, Santa Fé, Argentina; <sup>19</sup>Asociación Costarricense de Nefrología, San José, Costa Rica; <sup>20</sup>Sociedad Peruana de Nefrología, Lima, Perú; <sup>21</sup>Sociedad Chilena de Nefrología, SOCHINEFRO, Santiago de Chile, Chile; <sup>22</sup>Puerto Rico Nephrology Society, San Juan, Puerto Rico; <sup>23</sup>Sociedad Mexicana de Trasplantes, Ciudad de México, México; <sup>24</sup>Asociación de Nefrología e Hipertensión del Salvador, San Salvador, El Salvador; <sup>25</sup>Asociación GuatamaTeCA de Nefrología, Ciudad de Guatemala, Guatemala

## Abstract

In the context of projections for Latin America, the Guayaquil Document is expected to serve as a crucial reference framework for establishing policies that ensure financial neutrality in the region. As we move towards 2030, countries in the area will likely adopt stricter measures to ensure donors do not incur economic losses from their altruistic decisions. Considering the recent legislative proposal from the United States—the End Kidney Deaths Act (H.R. 9275, 118<sup>th</sup> Congress)—which proposes a \$50,000 tax deduction for living kidney donors (\$10,000 annually for five years), the signing societies express their deep ethical, legal, and social concerns. Although the project states its purpose of reducing mortality from chronic kidney disease (CKD), its implementation sets a precedent that contradicts the universal principles of altruistic donation and financial neutrality enshrined in the Istanbul Declaration (2018) and the WHO Guiding Principles (2010). This document alerts health authorities, legislators, ethics committees, medical societies, and international organizations in Latin America and the Caribbean to the risks that such initiatives may pose to more fragile systems, eroding public trust and compromising distributive justice

### \*Correspondence:

Carolina Vázquez-Jiménez

E-mail: lvazquez@med.una.py

2444-9032/© 2025 Sociedad Latinoamericana de Nefrología e Hipertensión. Published by Permanyer. This is an open access article under the CC BY-NC-ND license (<http://creativecommons.org/licenses/by-nc-nd/4.0/>).

Date of reception: 22-09-2025

Date of acceptance: 17-11-2025

DOI: 10.24875/NEFRO.M25000074

Available online: 26-01-2026

Nefro Latinoam. 2025;22(X):1-5

[www.nefrologialatinoamericana.com](http://www.nefrologialatinoamericana.com)

*and human dignity. This document has been consensually agreed upon and approved by all nephrology societies in Latin America that comprise SLANH during the XXI Congress of SLANH, held in Guayaquil, Ecuador, from August 27 to 30, 2025. It has also been subscribed, discussed, consensually agreed upon, and approved by the transplant societies of Latin America and the Caribbean that form STALYC during the XXVI Latin American and Caribbean Transplant Congress and the V Paraguayan Transplant Congress, held in Asunción, Paraguay, from October 1 to 3, 2025.*

**Keywords:** *Altruistic donation. Istanbul declaration. Transplant ethics. Distributive justice. Protection of living donors. Sustainability of the transplant system.*

## Resumen

*En el contexto de las proyecciones de América Latina, se anticipa que el Documento de Guayaquil sirva como un marco de referencia crucial para establecer políticas que aseguren la neutralidad financiera en dicho ámbito. A medida que se avanza hacia el año 2030, se espera que los países de la región adopten medidas más estrictas para garantizar que los donantes vivos no enfrenten pérdidas económicas derivadas de su decisión altruista. Ante la reciente propuesta legislativa de los Estados Unidos –End Kidney Deaths Act (H.R. 9275, 118.º Congreso)– que plantea una deducción fiscal total de 50.000 USD para donantes vivos de riñón (10.000 USD anuales durante cinco años), las sociedades firmantes expresan su profunda preocupación ética, legal y social. Aunque el proyecto declara la finalidad de reducir la mortalidad por enfermedad renal crónica (ERC), su implementación establece un precedente que contradice los principios universales de la donación altruista y de la neutralidad financiera consagrados en la Declaración de Estambul (2018) y en los Principios Rectores de la Organización Mundial de la Salud (OMS) (2010). El presente documento alerta a las autoridades sanitarias, legisladores, comités de ética, sociedades científicas y organismos internacionales de América Latina y el Caribe sobre los riesgos que dichas iniciativas pueden generar en sistemas más frágiles, erosionando la confianza pública y comprometiendo la justicia distributiva y la dignidad humana. Este documento ha sido consensuado y aprobado por las sociedades de nefrología de América Latina que conforman la Sociedad Latinoamericana de Nefrología e Hipertensión (SLANH) durante el XXI Congreso de la SLANH, celebrado en Guayaquil (Ecuador) del 27 al 30 de agosto de 2025. Asimismo, ha sido suscrito, discutido, consensuado y aprobado por las sociedades de trasplante de América Latina y el Caribe que conforman STALYC) durante el XXVI Congreso Latinoamericano y del Caribe de Trasplante y el V Congreso Paraguayo de Trasplante, celebrados en Asunción, (Paraguay) del 1 al 3 de octubre de 2025.*

**Palabras clave:** *Donación altruista. Declaración de Estambul. Ética del trasplante. Justicia distributiva. Protección del donante vivo. Sostenibilidad del sistema de trasplantes.*

## Purposes of the document

- To establish a unified position among Latin American countries regarding the *End Kidney Deaths Act* bill, promoting an ethical approach to organ donation<sup>1</sup>.
- To reinforce the principle of financial neutrality in organ donation and transplantation, preventing economic inequalities from influencing the decision to donate<sup>2</sup>.
- To warn about the risks of implementing fiscal incentive models in Latin America, where socioeconomic conditions may distort altruism in donation<sup>3</sup>.
- To reaffirm commitment to the principles of voluntary, altruistic, and equitable donation, in alignment with the Istanbul Declaration and WHO standards<sup>4</sup>.
- To urge governments in the region to maintain and strengthen their ethical frameworks for organ donation and transplantation<sup>5</sup>.

## Definitions

- Financial neutrality: donors and their families must neither gain nor lose money as a result of donation. This principle entails reimbursement or strict compensation of reasonable, verifiable, and directly related costs (travel, accommodation, meals, loss of income, dependent care, drugs, and complications), without profit or economic gain<sup>1-4</sup>.
- Economic incentive: monetary transfer or material benefit exceeding reimbursement of actual costs and intended to stimulate donation (e.g., fixed payments, predetermined tax credits, scholarships, or patrimonial benefits unrelated to documented expenses)<sup>5</sup>.
- Financial gain: any surplus over real and reasonable costs or benefits not causally linked to donation. This concept is central to bioethical debates criticizing commodification of the human body<sup>4-6</sup>.

- Economic disincentive: monetary cost that may discourage or prevent donation. The donor or their family expects their economic situation to worsen as a result of donation<sup>7,8</sup>.
- Altruistic donation: a free and voluntary act of organ donation without expectation of economic or material benefit<sup>6,7</sup>.
- Organ trafficking: the procurement, mediation, or transfer of organs through coercion, deception, or economic benefit.
- Transplant tourism: movement of recipients and donors to countries with weak regulations and/or that permit or tolerate commercial practices<sup>1</sup>.
- Exploitation of vulnerable persons: use of economic and social need, as well as educational deprivation, to obtain organs, in violation of autonomy and human dignity<sup>2,7,9</sup>.

These concepts derive from current international reference frameworks:

- Declaration of Istanbul (2018 edition): prohibits organ trafficking, transplant tourism, and financial gain. Permits and promotes financial neutrality through cost reimbursement<sup>1</sup>.
- WHO Guiding Principles (1991, reaffirmed 2010): Prohibit any payment or compensation in exchange for organs, while allowing reimbursement of reasonable expenses to protect donors<sup>10</sup>.
- Regional instruments (Council of Europe/Oviedo Convention and its Bioethics Committee guidelines; TTS/ISN best practices and Council of Europe guidelines (1997–2014); United Nations and WHO Bioethics Committee guidelines; Aguascalientes Document): All promote non-profit neutrality, traceability, clinical self-regulation, and donor protection<sup>9</sup>.

## **Ethical–political analysis for Latin America**

### **Convergences and divergences regarding financial neutrality**

Financial neutrality is a complex and sensitive issue. Convergences include recognition of the economic barriers donors face and the need to prevent financial losses arising from donation. Divergences emerge when neutrality is abandoned by establishing incentives that confer material gain to donors.

### **Risks for Latin America and the Caribbean**

Economic incentive proposals, although framed as fiscal or recognition mechanisms, generate multiple risks in the region. These risks justify the development

of this position document due to their imminent impact on Latin American and Caribbean countries.

Normalization of payment for organs: Modifying the ethical framework of organ donation by accepting direct payments or payments disguised as tax credits normalizes the buying and selling of organs and introduces commercialization of non-commercializable goods<sup>11</sup>.

Structural inequality and socioeconomic vulnerability: Payments for organ donation (direct or via tax credits) may induce economically vulnerable individuals to donate kidneys motivated by financial need. In the absence of true autonomy, economic incentives become mechanisms of exploitation, and organ donation becomes a means of survival.

Erosion of public trust: The Council of Europe (2002) states that public trust in organ donation and transplantation rests on three pillars: transparency, absence of profit, and altruism. Monetary compensation for donation undermines these principles. By allowing organs to become market goods, gratuity and altruism are eliminated, creating a market system favoring those who can pay and jeopardizing public trust<sup>2,12</sup>.

Impact on international cooperation: Accepting incentive payments represents a rupture with WHO, the Council of Europe, the Istanbul Declaration, and national legislations prohibiting organ commercialization through direct or indirect payments. Financial gain from donation establishes tacit inequality among human beings and violates the first 2 articles of the Universal Declaration of Human Rights, generating profound consequences for international cooperation in transplantation<sup>1,2,7,12</sup>.

### **Comprehensive donor protection and ethical strategies to promote organ donation**

Protection of living donors is an essential ethical and public health duty. Transplant systems must ensure donors suffer no economic, social, or medical harm and that their rights are fully protected. Latin American countries must strengthen legal frameworks and support programs that reinforce public trust, eliminate economic disincentives, and ensure financial neutrality consistent with international standards.

### **Measures for the protection of living donors**

- Definition and full reimbursement of donation-related expenses: donors must receive full reimbursement of all real, reasonable, and documented expenses:

travel, accommodation, meals, income loss, dependent care, drugs, and treatment of complications.

- Labor and social protection: legislation must guarantee job security, paid leave, reinstatement, and prohibition of any discrimination due to having donated an organ.
- Medical coverage and follow-up: national health systems must ensure cost-free care, clinical follow-up, and permanent coverage for potential donation-related complications.
- Independent ethical review: each donation process must be reviewed by an ethics committee that verifies voluntariness, absence of coercion, and full understanding of risks. Traceability, registration, and transparency must be mandatory.
- National registry of living donors: the creation of official registries integrating medical, social, and economic information is recommended to evaluate outcomes, design public policies, and prevent irregularities.
- Sanctions against profit or intermediation: any form of profit, advertising, or intermediation in organ donation must be subject to sanctions in full compliance with the criminal legislation in force in each country, preserving the altruistic nature of the act. In contexts where no specific regulations yet exist, legal frameworks should be promoted to define and sanction such practices, ensuring donor protection and system transparency.
- In countries with low rates of organ donation from deceased donors, the primary incentive policy should focus on strengthening and optimizing these programs.
- Paired exchange donation: the promotion and regulation of laws enabling paired exchange donation is encouraged in countries where this option is not yet available, always ensuring transparency, equity, and absence of economic incentives. This regulatory framework expands transplant opportunities among compatible living donors while preserving the ethical principles of altruism and financial neutrality.

### ***Ethical strategies to promote the donation of organs, cells, and tissues***

- Public education campaigns: sustained, evidence-based campaigns should be promoted to inform the general population about living and deceased donation and to dismantle common myths, using media channels such as television, radio, social networks, and schools. The impact of these campaigns may be evaluated by measuring increases in national transplant numbers before and after implementation, the number of living donor registrations, family consent rates, and changes in

public awareness assessed through surveys, thereby determining the efficacy of these initiatives in fostering donation.

- Promotion of paired exchange donation: the development and regulation of legislation enabling paired exchange donation should be encouraged in countries lacking this option, ensuring transparency, equity, and the absence of economic incentives. This form of regulation expands transplant opportunities while preserving altruism and financial neutrality.
- Symbolic and honorary recognition: mechanisms of public recognition (certificates, commemorative events, national distinctions) should be established to acknowledge the donor's contribution without implying any economic benefit.
- Promotion of regional self-sufficiency in transplantation: programs for deceased donor organ donation should be strengthened, organ procurement optimized, single transparent national waiting lists established, and regional coordination among countries improved or created.
- Psychosocial support and family accompaniment: psychological, social, and family support must be guaranteed before, during, and after the donation process, including professional counseling and full coverage of associated costs.
- Regional cooperation (SLANH, STALYC, DICG): collaboration is recommended for the development of guidelines, audits, and educational programs; and for promoting continuous professional training through medical and nursing education programs incorporating ethics, communication with donors and families, and the principles of financial neutrality and human dignity.

### **Conclusions**

This document seeks to reaffirm and ratify, with firmness and unanimous consensus, the position of the two Latin American societies composed of national societies from Latin America and the Caribbean: SLANH and STALYC.

- Reaffirm the principle of financial neutrality.
- Reject any form of financial or fiscal incentive for donors or their families.
- Harmonize national legal frameworks with the Istanbul Declaration and WHO Guiding Principles.
- Strengthen deceased donor organ donation.
- Protect human dignity as the central axis of donation and transplantation.

These measures, originally proposed in the Guayaquil Document (SLANH-STALYC, DICG), reaffirm that the only ethical form of compensation for donors is the

strict reimbursement of verifiable costs and reject any economic incentive, direct or indirect, including tax credits. Implementation of these recommendations will strengthen trust in donation and transplantation systems, increase social participation, and protect human dignity as the foundation of organ transplantation in Latin America and the Caribbean.

## Funding

The authors declare that this study was conducted with the authors' own resources.

## Conflicts of interest

The authors declared no conflicts of interest whatsoever.

## Ethical considerations

**Protection of humans and animals.** The authors declare that no experiments involving humans or animals were conducted for this research.

**Confidentiality, informed consent, and ethical approval.** The study does not involve patient personal data nor requires ethical approval. The SAGER guidelines do not apply.

**Declaration on the use of artificial intelligence.** The authors declare that no generative

artificial intelligence was used in the writing of this manuscript.

## References

1. The Declaration of Istanbul on Organ Trafficking and Transplant Tourism (2018 Edition). *Transplantation*. 2019 Feb;103(2):218-9.
2. Mueller TF, Matamoros MA, Danovitch GM, Nagral S. The End Kidney Deaths Act risks irreversible harm to organ donation. *JAMA*. 2025 May 20;333(19):1663-4.
3. Malliotakis N. H.R. 9275 – 118<sup>th</sup> Congress (2023–2024): End Kidney Deaths Act [Internet]. Washington (DC): U.S. Congress; 2024 [cited 2025 Oct 29]. Available at: <https://www.congress.gov/bill/118th-congress/house-bill/9275>
4. Delmonico FL, Arnold R, Schepers-Hughes N, Siminoff LA, Kahn J, Youngner SJ. Ethical incentives—not payment—for organ donation. *N Engl J Med*. 2002 Jun 20;346(25):2002-5.
5. Wilkinson TM. Ethics and the acquisition of organs [Internet]. Oxford: Oxford University Press; 2011 [cited 2025 Sep 22]. Available at: <https://doi.org/10.1093/acprof:oso/9780199607860.001.0001>
6. Radcliffe-Richards J, Daar AS, Guttmann RD, Hoffenberg R, Kennedy I, Lock M, et al. The case for allowing kidney sales. *Lancet*. 1998 Jun 27;351(9120):1950-2.
7. Council of Europe. Convention on Human Rights and Biomedicine (Oviedo Convention), 1997 [Internet]. Strasbourg: Council of Europe; 1997 [cited 2025 Oct 29]. Available at: <https://es.scribd.com/document/585707768/Convenio-de-Oviedo-1997-Actualizado>
8. World Health Organization. WHO guiding principles on human cell, tissue and organ transplantation [Internet]. Geneva: WHO; 2010 [cited 2025 Oct 29]. Available at: <https://www.who.int/publications/item/WHO-HTP-EHT-CPR-2010.01>
9. Baquero A, Alberú-Gómez J, Santiago-Delpín E, Tanús E, Reyes-Acevedo R, Matamoros MA, et al. Document of Aguascalientes: exposition of reasons. First Transplantation Bioethics Forum. *Rev Invest Clin*. 2011;63(2):187-97.
10. World Health Organization. Human organ and tissue transplantation: report by the Secretariat [Internet]. Geneva: WHO; 2009 [cited 2025 Sep 22]. Available at: [https://apps.who.int/gb/ebwha/pdf\\_files/A62/A62\\_15-sp.pdf](https://apps.who.int/gb/ebwha/pdf_files/A62/A62_15-sp.pdf)
11. Shimazono Y. The state of the international organ trade: a provisional picture based on integration of available information. *Bull World Health Organ*. 2007 Dec;85(12):955-62.
12. Sever MS, Mueller TF, Oniscu GC, Schena P, Vanholder R. Facts and myths about altruistic organ donation. *Nephrol Dial Transplant*. 2024 Aug 1;39(8):1218-20.