

HORIZONS ALLIANCE

SICK LEAVE



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Introduction

Employment laws across Central and Eastern Europe vary considerably — and the rules on sick leave are no exception. Entitlements, documentation requirements, and the financial implications for both employers and employees differ from country to country. For regionally active businesses, keeping track of these variations and ensuring compliance across multiple jurisdictions can be a real challenge.

To help our current and future clients navigate these complexities, we are pleased to present our **CEE Comparative Guide on the Regulations on Sick Leave and Its Impact on Employers and Employees**. This practical and easy-to-use resource provides a clear overview of the key rules governing sick leave in **Croatia, the Czech Republic, Hungary, Montenegro, Poland, Serbia, Slovakia, and Romania**.



Anca Iulia Zegrean
Partner, Compliance & Employment
Practice Team Leader
T: +40 727 502 633
azegrean@birisgoran.ro



Romana Szutányi
Counsel, Compliance & Employment
Practice Team Deputy
T: +420 703 873 693
szutanyi@rowan.legal

By highlighting both shared regional trends and unique national features, our guide offers valuable insights to support employers, HR professionals, and legal advisors in managing sick leave consistently and effectively across the CEE region.

Sincerely,



1. What are the conditions and procedures for granting sick leave in each jurisdiction?

Conditions and procedures for granting sick leave

In **Croatia**, the right to sick leave arises when an insured person becomes temporarily incapable in the following situations:

- illness or injury, including hospital treatment or medical testing;
- medical procedures or examinations that cannot be performed outside working hours;
- isolation as a carrier of infection or recovery following tissue or organ donation;
- accompanying another insured person for medical treatment or examination outside their place of residence;
- caring for an ill child or spouse, under the conditions prescribed by the Health Insurance Act;
- illness or complications related to pregnancy or childbirth;
- use of maternity leave or the right to part-time work during maternity leave;
- leave following the death of a child, including stillbirth;

- incapacity due to injury or illness directly caused by participation in the Croatian Homeland War;
- recognized work-related injury or occupational disease;
- mandatory isolation due to an outbreak of infection in the employee's surroundings.

The process begins when the employee's selected doctor of primary healthcare determines that the person is unfit for work. The doctor issues an official certificate of temporary incapacity for work (commonly known as *doznaka*), which serves as the legal basis for the employee's absence from work. This certificate must specify the cause of temporary incapacity for work, the start and estimated duration of incapacity. The employee is required to inform the employer immediately about the inability to work and to deliver the certificate of incapacity within three days of the doctor's assessment.



2. How is sick leave compensated, what are employers' related rights and obligations, what is the financial impact on employers?

Wage compensation and responsibility for payment

Employees on sick leave are entitled to wage compensation calculated as a percentage of their regular earnings. The law differentiates between the cause of incapacity, the party responsible for payment and the amount of the wage compensation.

For ordinary illnesses, the employee receives [70% of the salary base](#). This amount is received by the employee in the first 6 months of the incapacity. For the first 42 calendar days of illness, this amount is paid directly by the employer from its own funds. After this period, the obligation to pay shifts to the Croatian Health Insurance Fund, which reimburses the employee directly.

In cases where the incapacity arises from a work-related injury or occupational disease, the employee is entitled to [100% of the salary base](#) from the very first day of absence. For the first 7 calendar days of illness, this amount is paid directly by the employer and after 7 days, the obligation to pay shifts to the Croatian Health Insurance Fund.

In cases [where the temporary incapacity for work continues for more than six consecutive months](#), the compensation amount changes. From the first day following the expiry of the sixth month of uninterrupted sick leave, the employee is entitled to [80% of the salary base](#).

[Wage compensation may not be lower than 70% of the salary base](#) and the monthly amount for full-time work may not fall below [80% of the government budgetary base](#), which currently equals 353,15 EUR. At the same time, the maximum compensation that may be paid from HZZO's funds is 995,45 EUR per month, except in specific cases that are expressly exempted. These include maternity leave and the right to work half-time during maternity leave, leave following the death of a child, and recognized occupational injuries or occupational diseases.

Employers' rights and obligations during sick leave
The employer's obligation is to ensure that the employee's right to compensation is fulfilled and to maintain accurate payroll and absence records. Employers must calculate and pay the wage compensation during [the first 42 days of illness](#).



2. How is sick leave compensated, what are employers' related rights and obligations, what is the financial impact on employers?

- Employers are explicitly **forbidden from terminating employment contracts** while an **employee** is temporarily unfit for work due to an **occupational injury** or **occupational disease**.
- Employers have a right to control the legitimacy of sick leave in particularly justified cases where there is knowledge or reasonable suspicion of abuse, they may request an official medical reassessment.
- From a financial perspective, sick leave represents a short-term cost for **employers**, as they **must cover up to 42 days of salary compensation** without reimbursement. After the 42-days, the burden shifts to the HZZO, alleviating the employer's financial responsibility.



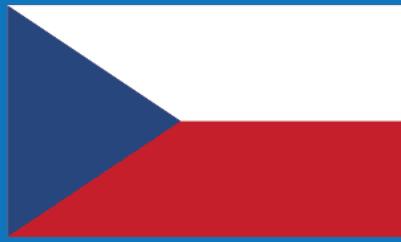
3. Are there specific provisions for employees with chronic illnesses or long-term medical conditions?

Croatian law provides protection for employees suffering from long-term illnesses. This ensures that workers with constant medical conditions retain the right to temporary absence and wage compensation.

If the illness or incapacity continues over an extended period, the sick leave may last for **up to 18 months**. After this period, if the employee remains unable to work, the case is forwarded to **the Croatian Pension Insurance Institute** to evaluate potential entitlement to **partial or full disability benefits**. When an employee is found to have a partial loss of working ability, the employer is required to offer a suitable position that corresponds to the employee's remaining capacity. During the transition period before a new employment arrangement is made, the employer must continue to pay the wage compensation.

In **long-term** cases of **temporary incapacity**, an insured person is entitled to **wage compensation** for a **maximum of 18 months** for the same diagnosis.

Once this 18-month period has **expired**, the employee retains the right to compensation, but its amount is reduced to **50% of the last wage compensation** received for that same period of incapacity and continues at that rate as long as the medical indication for incapacity persists.



1. What are the conditions and procedures for granting sick leave in each jurisdiction?

The recognition of temporary incapacity for work (in Czech “DPN”) in the Czech Republic is a centralized and fully digitalized process with the eNeschopenka (in English “Electronic Sick note”) as its key element. The basic conditions and procedures are as follows:

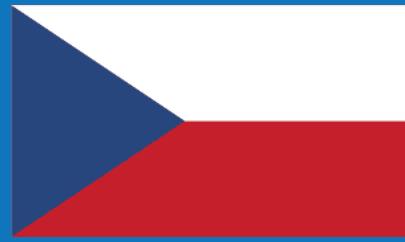
1. Procedure for Recognizing Incapacity for Work

The process is as follows:

- **Issuing the eNeschopenka:** If the physician determines, after a medical examination, that there are grounds for temporary incapacity for work, they will issue the decision electronically. This report is automatically sent to the Czech Social Security Administration (in Czech “ČSSZ”) and the information is made immediately available to the employer via the ČSSZ e-Portal.
- **Employee's Obligations:** The employee only receives a printed copy of the *Certificate of Temporary Incapacity* from the physician. They do not need to deliver

any paper documents to their employer. However, it remains their legal duty to **promptly inform their employer** about the start of their work incapacity (e.g., by phone or email).

- **Specifics for Injuries:** If the incapacity is the result of an injury, specific rules may be applied by the employer, particularly in cases involving a work-related injury or in case the incapacity did occur under circumstances that would lead to a reduction of benefits (e.g., while under the influence of alcohol or drugs).

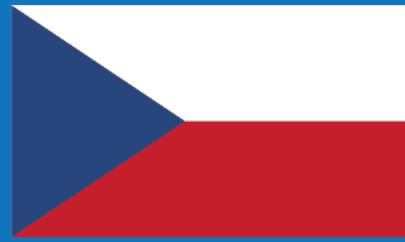


1. What are the conditions and procedures for granting sick leave in each jurisdiction?

2. Conditions for Entitlement to Sickness Insurance Benefits

- The main condition for receiving financial support during a period of work incapacity is **participation in the sickness insurance system**.
 - **For employees**, this participation begins automatically on the day of commencement of an employment that meets the legal requirements (exceeds a certain income threshold – as of 2025 the default limit is CZK 4 500) and ends on the day their employment ends.
 - After the employment relationship ends, the former employee is protected by a so-called **protection period**, which lasts for **7 calendar days** which is proportionally reduced if the length of the last employment relationship was shorter than 7 calendar days. If the work incapacity begins within this period, the individual becomes eligible for the state paid sickness benefits starting from the 15th day of the illness.

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2. How is sick leave compensated, what are employers' related rights and obligations, what is the financial impact on employers?

Financial burdens associated with the compensation for loss of income during a period of temporary incapacity for work is shared between the employers and the state.

1. Compensation for the Employee

- **Days 1 to 14:** The employee receives **wage compensation** from their **employer**. This amounts to **60% of their reduced average earnings** (special rules apply to the calculation of average earnings related to sick leave) and is paid only for days that would otherwise have been working days.
- **From day 15 onwards:** The state (via the Czech Social Security Administration - ČSSZ) takes over the payments in the form of **sickness benefits**. The benefit is calculated from the daily calculation base and paid for calendar days, and its amount gradually increases (60% up to the 30th day, 66% up to the 60th day, and 72% from the 61st day onwards). The maximum duration is 380 calendar days and it is possible to prolong the period to up to additional 350 calendar days.

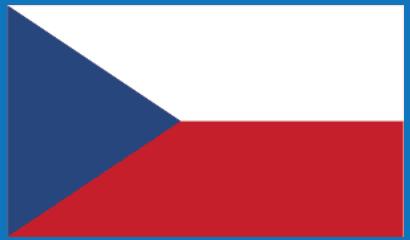
2. Employer's Rights and Obligations

Obligations:

- to pay **wage compensation** for the first 14 days of the work incapacity,
- to **excuse the employee's absence** from work,
- to **respect the employee's prescribed treatment regimen** and not assign any work tasks to the incapacitated employee,
- to submit the necessary documents to the ČSSZ for the calculation of sickness benefits after the 14th day.

Rights:

- to be **automatically notified** about the start, duration, and end of the work incapacity both, through the eNeschopenka system and by the employee as stated above,

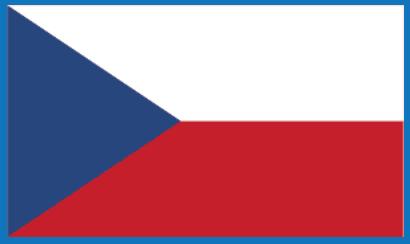


2. How is sick leave compensated, what are employers' related rights and obligations, what is the financial impact on employers?

- to **conduct a check** on the employee's compliance with their prescribed treatment regimen during the first 14 days of their incapacity at their place of residence (if an employee grossly violates the prescribed medical treatment regimen, the employer may either terminate the employment by giving notice or reduce, or refuse to grant, the wage compensation).

3. Financial Impact on the Employer

- The most significant impact is the payment of wage compensation for the first 14 days, which is a direct cost for the employer with no reimbursement from the state.



3. Are there specific provisions for employees with chronic illnesses or long-term medical conditions?

Yes, the Czech legal framework offers several mechanisms. The most prominent examples are as follows:

- Incapacity for work is primarily dealt with through the sick leave. If the length of incapacity for work exceeds the above stated period of 380 days or it can be reasonably expected to exceed this length due to the severity of the illness and following a medical examination and assessment a status of a person with Disability may be granted. The status is granted to individuals whose ability to carry out economic gainful activity is objectively reduced, i.e. at least by 35% (there are three levels of invalidity). Upon confirmation of their invalidity status by a medical assessment officer of the ČSSZ. individuals receive invalidity pension (a long-term financial benefit from the state, which is paid upon satisfying a set of conditions including length of insurance period).
- The status of a Person with a Health Disadvantage (in Czech “Osoba zdravotně znevýhodněná – OZZ”) aims to increase the chances of some individuals, who have retained an ability to work systematically, but are suffering from long-term adverse health condition (expected to last more than a year), which could substantially limit their ability to find a job, keep it, or use their qualifications. These individuals are not entitled to any benefits, but the Labour Office provides employers, who hire these individuals, with financial incentives.



1. What are the conditions and procedures for granting sick leave in each jurisdiction?

In Hungary, two distinct legal regimes regulate the incapacity for work, depending on the person's occupational and insurance status, as follows: (i) paid sick leave ("betegszabadság" in Hungarian), and (ii) sickness benefit ("táppénz" in Hungarian). The procedure and conditions regarding these regimes are set out below.

1. Procedure for Recognizing Incapacity for Work

The incapacity for work is [officially recognized by a licensed physician](#) (typically the general practitioner or a treating specialist) who issues an official medical certificate confirming that the employee is temporarily unable to perform work due to illness, injury, or medical treatment.

The **medical certificate** specifies:

- the reason for incapacity,
- the start and expected end date of incapacity,
- and whether it is an "own illness," "work accident," "occupational disease," etc.

The employee (or the insured person) must submit the certificate to the employer (or, if there is no employer (e.g. in case of self-employment) to the National Health Insurance Fund) without delay.

Certificates can be extended as long as incapacity continues, with periodic re-examinations by the treating physician. In complex or long-term cases, the National Health Insurance Fund medical expert may review or verify the validity of incapacity.

2. Conditions for Entitlement to Sickness Insurance Benefits

Paid sick leave

- Granted only to employees in an employment relationship (and is regulated by Act I of 2012 on the Labour Code).
- Covers the employee's own illness only.
- Entitlement: 15 working days per calendar year (pro-rated if employment starts or ends mid-year).
- Requires a valid medical certificate confirming incapacity.



1. What are the conditions and procedures for granting sick leave in each jurisdiction?

1. Procedure for Recognizing Incapacity for Work

The incapacity for work is [officially recognized by a licensed physician](#) (typically the general practitioner or a treating specialist) who issues an official medical certificate confirming that the employee is temporarily unable to perform work due to illness, injury, or medical treatment.

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- [the start and expected end date of incapacity](#),
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1. What are the conditions and procedures for granting sick leave in each jurisdiction?

Sickness benefit

- Granted to all insured persons, including employees, self-employed individuals, members of companies, etc (and is regulated by Act LXXXIII of 1993 on the Benefits of Compulsory Health Insurance).
- It provides income replacement during medically certified incapacity for work, regardless of whether the person is entitled to paid sick leave.
- For employees, sickness benefit generally starts after the 15 working days of paid sick leave.
- For all other insured persons, or in certain special situations, sickness benefit is payable immediately from the first day of incapacity (e.g. in case of risk pregnancy), because no paid sick leave applies.
- Maximum duration: up to 1 year, or less if the insured period is shorter.
- Exceptionally, a discretionary extension may be granted for up to 3 additional months.



2. How is sick leave compensated, what are employers' related rights and obligations, what is the financial impact on employers?

1. Compensation for the Employee

Sick leave (first 15 working days, if applicable)

- The employee receives 70% of the absentee fee (which is equal to the regular pay in most cases), paid directly by the employer.
- This payment is treated as regular taxable wage income.

Sickness benefit

- Paid by the National Health Insurance Fund, with partial employer contribution.
- Maximum daily allowance: 1/30 of twice the monthly minimum wage (approx. HUF 19,000 (EUR 50) /day in 2025).

Amount:

- 60% of the average daily gross wage if the insured person has at least 2 years (730 days) of continuous insurance and is treated as an outpatient;
- 50% if the insured period is shorter than 2 years or if the person is hospitalized;
- 100% in case of work-related accident or occupational disease (accident benefit), i.e. no daily maximum in this case.

Paid for up to 1 year, may be extended by discretion in exceptional medical cases.

2. Employer's Rights and Obligations

Obligations:

- Keep precise records of sick leave and medical certificates.
- Pay 70% of the absentee fee during the 15-day sick leave period (if applicable).
- Forward the medical documentation and data for sickness-benefit claims to the National Health Insurance Fund.
- Pay one-third of the sickness benefit cost, the rest being financed by the National Health Insurance Fund.

Rights:

- Request medical verification from National Health Insurance Fund if abuse is suspected.
- Require occupational health clearance before return if incapacity exceeded 30 days.



3. Are there specific provisions for employees with chronic illnesses or long-term medical conditions?

There are no separate sick-leave rules for chronic illnesses. The same framework applies, as set out above. However, long-term incapacity triggers a medical and social-insurance reassessment:

- After 12 months of continuous incapacity, the National Health Insurance Fund medical expert evaluates recovery prospects.
- Depending on the outcome, the person may receive:
[Rehabilitation benefit](#) (“rehabilitációs ellátás” in Hungarian) if health is impaired but improvement or re-employment is expected; or
[Disability benefit](#) (“rokkantsági ellátás” in Hungarian) if permanent impairment exceeds 60%.
- These benefits ensure income protection beyond the sickness benefit period.



1. What are the conditions and procedures for granting sick leave in each jurisdiction?

In Montenegro, employees are entitled to sick leave due to **temporary work inability caused by sickness or injury** sustained outside of work or due to sickness or injury which has resulted from work.

Employee is obliged to deliver to the employer, either personally or through another person, **a doctor's certificate**, informing the employer of his/her temporary work inability, **not later than 3 days after such work inability occurs**.

If an employee fails to submit doctor's certificate to the employer, either personally or through another person, within three days of its issuance, or if the employee fails to submit a report on temporary incapacity for work within five days of its issuance, **such behavior will be considered as a breach of work discipline** which constitutes ground for termination of employment, without the employer being required to conduct a procedure to determine the employee's liability.

However, for the termination of employment to be valid, **it must also be proven that the employee intended to misuse the right to sick leave.**



2. How is sick leave compensated, what are employers' related rights and obligations, what is the financial impact on employers?

The **basis for calculating salary compensation** during temporary incapacity for work is the **average of the employee's basic salary**, specifically, **the salary earned in the 12 months preceding** the month in which the temporary incapacity occurred.

Salary **compensation** during temporary incapacity for **work is set at a minimum of 70% of the compensation basis**. However, the amount of compensation provided by the employer from its own funds can be higher than 70%, as determined by a collective agreement.

In cases of temporary incapacity due to **occupational diseases or work-related injuries**, except for consequences arising from such conditions, as well as during pregnancy maintenance (including treatment for threatened abortion) and voluntary donation of blood, tissue, or organs, **the compensation is provided at 100% of the compensation basis**. Additionally, 100% compensation is granted for treatment related to specific serious conditions, including malignant diseases, hemophilia, cystic fibrosis, epilepsy, muscular dystrophy, cerebral palsy, paraplegia and

quadriplegia, systemic autoimmune diseases, chronic renal insufficiency (dialysis), HIV, quarantine diseases, psychosis, and for the care of a child with a malignant disease.

Insured individuals with **congenital deficiencies** of the upper or lower extremities, blind individuals, deaf-mute individuals, and those suffering from multiple sclerosis are **entitled to 100% salary compensation** during the period of temporary incapacity, regardless of the reason for the incapacity.

The **state fund reimburses** the employer for the salary compensation paid, at **a rate of 70% of the compensation basis**, with the total reimbursement not exceeding the average salary for employees in Montenegro in the previous year, as reported by the competent statistical authority.

For cases involving temporary incapacity due to **pregnancy maintenance** (treatment of threatened abortion), the state fund reimburses the employer up to **an amount that does not exceed twice the average salary of an employee** in Montenegro in the previous year, based on the data provided by the statistical authority.



2. How is sick leave compensated, what are employers' related rights and obligations, what is the financial impact on employers?

In the event of suspicion that the **selected medical team or doctor did not determine the temporary disability in accordance with the law**, the state fund may, at the request of the employer or ex officio, **initiate a procedure to verify the temporary disability**. If there is suspicion that the competent medical commission did not determine the temporary disability in accordance with the law, either the state fund or the employer may submit a request to the relevant ministry to initiate a procedure for verifying the temporary disability. When the procedure to verify the temporary disability is initiated at the request of the employer, the employer shall bear the costs associated with the work of the commissions established to verify the temporary disability.

The **employer is obligated** to calculate and **pay compensation for the period of temporary disability**. After **60 days** of temporary disability, the employer is responsible for calculating and paying the salary compensation, and **the state fund will reimburse the employer for the amounts paid**.

Salary compensation during temporary incapacity for work due to **pregnancy maintenance** (treatment for threatened abortion) is **reimbursed by the state fund to the employer** starting from the first day of the approved temporary incapacity for work.



3. Are there specific provisions for employees with chronic illnesses or long-term medical conditions?

The employee may be absent from work for as long as he/she is unable to work in line with the official medical certificate.

There are **no specific provisions for employees with chronic illnesses or long-term medical conditions**.

However, in cases of prolonged temporary incapacity for work due to illness or injury, and no later **than after ten months of continuous incapacity for work**, or after 12 months during which there have been a total of ten months of incapacity with interruptions, the state fund is required to refer the employee to the **competent authority for an assessment of work capacity or disability**. The competent authority must complete the assessment of work capacity or disability within 60 days from the date of submission of the application for assessment. During this time, compensation is provided by the state fund (for health insurance). After this period, compensation is provided by another state fund (for pension and disability insurance).



1. What are the conditions and procedures for granting sick leave in each jurisdiction?

The recognition of temporary incapacity for work in Poland is a centralized and fully digitalized process with the e-Zwolnienie (in English “Electronic Sick note”) as its key element. The basic conditions and procedures are as follows:

1. Procedure for Recognizing Incapacity for Work

The process is as follows:

- **Issuing the e-Zwolnienie:** If a physician determines, after a medical examination, that there are grounds for temporary incapacity for work, they will issue the sick leave electronically. This report is automatically sent to the Polish Social Insurance Institution (in Polish “ZUS”) and the information is made immediately available to the employer via the PUE e-Portal.
- **Employee's Obligations:** In most cases the employee does not receive a printed copy of the sick note from the physician. They do not need to deliver any paper documents to their employer. Nevertheless, in a case of a system malfunction, the employee will be given a printed copy of the sick note and it remains their obligation to deliver it to the employer within 7 days.

However, it remains their legal duty to **promptly inform their employer** about the start of their work incapacity and expected duration of their absence (e.g., by phone or email).

2. Conditions for Entitlement to Sickness Insurance Benefits

The main condition for receiving financial support during a period of work incapacity is **participation in the sickness insurance system**.

- For **employees**, the right to sickness allowance from compulsory insurance is granted after 30 days of uninterrupted insurance (so-called waiting period), including previous insurance titles (previous employment). Whereas, those who have voluntarily joined the sickness insurance, e.g. self-employed, shall be granted the sickness allowance after 90 days of uninterrupted insurance.



1. What are the conditions and procedures for granting sick leave in each jurisdiction?

However, one is entitled to the sickness insurance benefit without having completed the waiting period if the temporary incapacity to work is a result of an accident which happened either at work or on the way to or from work.



2. How is sick leave compensated, what are employers' related rights and obligations, what is the financial impact on employers?

Financial burden associated with the compensation for loss of income during a period of temporary incapacity for work is shared between the employers and the state.

1. Compensation for the Employee

- **Days 1 to 33:** The employee receives **wage compensation** from their **employer**. In case of employees aged at least 50, that period is shortened to 14 days. The compensation amounts to **80% of their average monthly earnings**. However, those who are temporarily unable to work due to an accident that occurred at work, on the way to work or back home from work, or in case of temporary inability to work which occurs during pregnancy, are entitled to wage compensation that amounts to 100% of their average monthly earnings.
- **From day 34 onwards:** The state (via the Polish Social Insurance Institution - ZUS) covers the cost of sickness benefit. The amount of the sickness benefit is as specified above. The maximum duration of the sick pay (wage compensation by the employer and sickness benefit) is

182 calendar days, and 270 days for those who are pregnant or suffering from tuberculosis. After that period finishes, and the employee remains unable to work, they are no longer entitled to the sickness insurance benefit, however under some circumstances they may be entitled to a rehabilitation benefit.

2. Employer's Rights and Obligations

Obligations:

- to cover **wage compensation** for the first 33 days of the work incapacity
- to cover **wage compensation** for the first 14 days of the work incapacity for those aged at least 50
- to **excuse the employee's absence** from work.

Rights:

- to be **automatically notified** about the start, duration, and end of the work incapacity both, through the e-Zwolnienie system and by the employee as stated above,



2. How is sick leave compensated, what are employers' related rights and obligations, what is the financial impact on employers?

- to **conduct a check** on the employee's compliance with the regimen of their sick leave during the period when the employer is the one paying the sickness insurance benefit. This verification may include checking whether the employee is complying with medical recommendations and not engaging in activities incompatible with recovery, such as working elsewhere or traveling without justification. If the employee violates the purpose of the sick leave e.g., by performing paid work, participating in events that hinder recovery, or ignoring medical advice, the employer may refuse to pay sickness insurance benefit or, in severe cases, terminate the employment contract. However, the conduct of the control depends on the size of the employer. Those who employ more than 20 employees are entitled to carry out such controls independently. In comparison, those who employ no more than 20 employees must submit a request to the local ZUS to initiate a formal control.



3. Are there specific provisions for employees with chronic illnesses or long-term medical conditions?

Yes, Polish legal framework offers several mechanisms. In particular if the length of incapacity for work exceeds the above stated period of 182 days (or 270 days), the employee may be entitled to a rehabilitation benefit, following a medical examination and assessment that further treatment may restore their ability to work. The benefit is granted for up to 12 months.



1. What are the conditions and procedures for granting sick leave in each jurisdiction?

Sick leave for temporary incapacity for work in Romania is governed by the national system of social health insurance, as established under current legislation regulating sick leave and social health insurance benefits. This regime provides financial support to insured individuals who are temporarily unable to perform their professional duties due to illness or accident occurring outside work.

Who is entitled to sick leave?

All individuals insured in the public health insurance system are entitled to receive paid sick leave. This includes:

- employees under individual employment agreements;
- public servants and other categories assimilated by law;
- self-employed persons or individuals insured on a voluntary basis through an insurance agreement.

The entitlement arises once the person meets the **minimum contribution period — of six months within the twelve months preceding the month for which sick leave is requested**. This requirement ensures that the employee has a sufficient contribution history to qualify for benefits.

Certain exceptional medical circumstances (e.g., urgent surgical cases, certain infectious diseases) are exempted from this requirement.

Conditions for granting sick leave

An employee becomes entitled to paid medical leave if:

- The incapacity is **certified by an authorized medical practitioner**, who issues a **medical certificate** confirming the temporary inability to perform work duties;
- The insured person has an **active insurance status** and meets the minimum contribution conditions;
- The medical certificate is **submitted to the employer within the statutory deadline**, usually by the 5th day of the month following the month for which the sick leave was granted;



1. What are the conditions and procedures for granting sick leave in each jurisdiction?

- The incapacity is genuine and medically justified—medical certificates may be subject to verification by the competent territorial health insurance fund, under the supervision of the National Health Insurance House (in Romanian, “[CNAS](#)”).

Duration of sick leave

Sick leave for temporary incapacity for work may be granted for up to [183 calendar days](#) during a 12-month period ([from the 91st day of incapacity](#), the leave may be extended by the treating specialist physician up to 183 days, [only subject to the approval of the social insurance medical expert](#)) and in specific cases (e.g., slow recovery or chronic illness), the leave may be extended even beyond this limit.

The expert evaluates the employee’s recovery prospects and may recommend either continuation of leave or initiation of disability assessment procedures.

Procedural steps

- The treating physician issues the [medical certificate](#) indicating the diagnostic code (e.g., “*Code 01 – ordinary illness*”).
- The employee submits the certificate to the employer, who records the absence in the company’s timekeeping and payroll systems.
- The employer calculates and pays the corresponding allowance for the period covered.
- The employer subsequently submits documentation to the [territorial health insurance fund](#) for [reimbursement](#) of the amounts paid.
- The health insurance fund verifies eligibility and reimburses the employer according to established procedures. Failure to comply with procedural requirements (late submission, incomplete or inaccurate certificates) may result in suspension or denial of payment.



2. How is sick leave compensated, what are employers' related rights and obligations, what is the financial impact on employers?

Method of calculation and compensation rates

The **sick leave allowance** (*indemnity for temporary incapacity for work*) represents a percentage of the employee's **average gross monthly income** over the last six months prior to the month in which the incapacity began. This average is referred to as the **benefit calculation base**. Following the most recent legislative amendment effective as of 1 August 2025, the level of compensation now varies according to the duration of the medical leave for ordinary illness or accident outside work:

Duration of incapacity	Percentage of reference income (allowance rate)
Up to 7 calendar days	55% of the calculation base
8–14 calendar days	65% of the calculation base
15 days or more	75% of the calculation base

Previously, all ordinary sick leaves were compensated at a flat rate of 75%. The new **graduated system** aims to encourages responsible use of short-term leave, aligns compensation with recovery needs and ensures greater sustainability of the national health insurance budget. For serious or high-risk medical conditions—such as oncological diseases, group-A infectious illnesses, or urgent surgical interventions—the higher rates (**up to 100%**) continue to apply.

Employer obligations

- To verify the **authenticity and completeness** of the medical certificates received;
- To maintain accurate **records of medical absences** and to ensure proper payroll processing;
- To pay the **sick leave allowance** to employees within the regular payroll cycle;
- To submit **reimbursement requests** to the health insurance fund together with the required supporting documentation;



2. How is sick leave compensated, what are employers' related rights and obligations, what is the financial impact on employers?

- To safeguard **confidentiality of medical information** and to comply with data protection laws;
- To observe the legal prohibition on **dismissal during periods of certified incapacity for work**.

Employer rights

- To request **verification of medical certificates** in cases of suspicion or irregularity;
- To recover, via reimbursement, the amounts paid as sick leave allowances;
- To manage internal policies on medical absences, provided they comply with national labor law and non-discrimination principles.

Financial and operational impact

Although the monetary cost of the allowance is generally reimbursed by the public health insurance fund, **employers are directly responsible for covering the cost of the first 5 calendar days of each sick leave period** (meaning each episode of temporary incapacity for work). Beyond this threshold, the amounts paid to employees are reimbursable by the territorial health insurance fund.

Nevertheless, employers still face **administrative and operational burdens**, such as: temporary loss of productivity due to absent staff; the need for workforce reallocation or replacement; cash-flow delays, since reimbursement from public funds may take time; the internal effort required to ensure compliance with documentation and reporting obligations. Employers are therefore encouraged to implement structured procedures for managing medical leave, conduct periodic HR audits, and promote preventive health and well-being programs to reduce absenteeism.



3. Are there specific provisions for employees with chronic illnesses or long-term medical conditions?

Extended incapacity and medical re-evaluation

When an employee's incapacity for work persists beyond the standard 183-day period, the situation must be assessed by the **medical expert of social insurance**, who may: authorize an **extension of medical leave** if the employee shows potential for recovery; or recommend initiation of **disability benefit procedures** if the incapacity is likely to become permanent.

Certain serious illnesses allow for **longer sick leave periods and higher compensation rates as follows:**

- **Up to 1 year** for specific cardiovascular diseases - **75%** of the calculation base;
- **Up to 1.5 years** for cancer (neoplasms) or HIV/AIDS, depending on the stage and evolution of the disease - **100%** of the calculation base;
- **Until full recovery** for tuberculosis or severe burns, including rehabilitation - **100%** of the calculation base.

All extensions require assessment and approval based on medical documentation and recovery prognosis by the treating physician and, where applicable, the **social insurance medical expert**.

As regards the approach to long-term absences, from a compliance and HR management perspective, employers should maintain ongoing communication with affected employees and support reintegration and avoid any discriminatory measures linked to health status.

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Conclusions

Ultimately, Romania's sick leave framework promotes both **employees' health and organizational continuity** through shared responsibility between employers, healthcare providers, and public insurance institutions. By promoting transparency, empathy, and proactive workforce management, companies can turn compliance into an opportunity to strengthen trust, support recovery, and build a resilient, people-focused workplace culture.



1. What are the conditions and procedures for granting sick leave in each jurisdiction?

Who is entitled to sick leave?

In Serbia, **Employees** are entitled to sick leave due to temporary work inability caused by sickness or injury sustained outside of work or due to sickness or injury which has resulted from work.

Procedural steps

Employee is obliged to deliver a **doctor's certificate** informing the employer of his/her temporary work inability, including the anticipated time of absence, **not later than 3 days after such work inability occurs**. In case of serious illness, instead of the employee, the certificate is delivered to the employer by members of immediate family or other individual living with the employee in the family household. If the employee lives alone, he/she must deliver the certificate within three days after the day when reasons due to which he/she has been unable to deliver the certificate have ceased to exist.

If an employee fails to submit doctor's certificate within three days' statutory deadline, such employee's behavior **will be considered as a breach of work discipline** which constitutes ground for termination of employment.

Also, **the employer is entitled to impose the following disciplinary sanctions:** (i) temporary suspension from work without pay in duration of 1-15 working days; (ii) monetary fine up to 20% of employee's salary for the subsequent period of 3 months; or (iii) issuance of warning – threat of termination of employment, which will be enforced if employee commits the same breach of work discipline within the following 6 months' period. However, despite the fact that employee's failure to provide the employer with the doctor's certificate constitutes grounds to terminate the employee's contract or apply alternative disciplinary sanctions, the courts do not apply this rule to the letter of the law and, if an employee decides to challenge his/her termination, refuse to uphold the decision on termination if relevant medical evidence show that employee's absence was medically justified.



2. How is sick leave compensated, what are employers' related rights and obligations, what is the financial impact on employers?

Employees who are absent from work due to [injury](#) or sickness sustained outside of work are [entitled to compensation of salary in the amount of 65% of their average salary in the previous 12 months](#) prior to occurrence of mentioned temporary work inability, on condition that it may not be lower than the minimum salary. In the event [where injury or sickness is suffered during work](#), employees are entitled to [compensation of salary in the full amount](#), i.e. 100% of the average earning for the past 12 months prior to occurrence of the said temporary work inability, on condition that it may not be lower than the minimum salary. The [employers are obliged](#) to compensate absent employees [for the first 30 days of sick leave](#). After the said period elapses, the compensation of salary is to be paid to the employee by the Serbian National Health Insurance Fund. In the event [the employer questions validity of employee's reasons for sick leave](#), the employer is entitled to instruct the employee to undergo an appropriate analysis at an authorized medical institution designated by the employer, at the latter's expense.

Employee's [refusal to submit](#) to a medical examination is considered as a [breach of work discipline](#) and constitutes ground for termination of employment. It also entitles the employer to impose the above-mentioned disciplinary sanctions.

The [employers are also entitled to:](#)

- file a complaint against the doctor's certificate relating to leave lasting up to 60 days;
- request a re-evaluation of the employee's temporary incapacity for work by the first-instance medical commission;
- request an expert evaluation concerning the employee's rights under mandatory health insurance.



3. Are there specific provisions for employees with chronic illnesses or long-term medical conditions?

The **employee may be absent from work for as long as he/she is unable to work** in line with the official medical certificate.

There are **no specific provisions for employees with chronic illnesses or long-term medical conditions**, except that **upon the expiry of 30 or 60 days of sick leave**, depending on the reason for sick leave, **the employee will be referred to the first-instance medical commission** established by the National Health Insurance Fund which determines the employee's health conditions and further capacity for work.



1. What are the conditions and procedures for granting sick leave in each jurisdiction?

In Slovakia, financial impact associated with the compensation for loss of income during a period of temporary incapacity for work (as defined below) is shared between the employer (in the form of income compensation) and the state (in the form of sickness benefits).

Conditions for income compensation

An employee is entitled to income compensation if they have been **recognized as temporarily incapable for work due to illness or injury**, or if they have been ordered to undergo quarantine or isolation (hereinafter referred to as "temporary incapacity for work") and does not have an income that is considered an assessment base under a special regulation, except for income provided for reasons other than work performed, for the period during which they are unable to perform their duties as an employee due to temporary incapacity for work.

Conditions for sickness benefits

An employee is entitled to sickness benefits **if they have been recognized as temporary incapable for work due to illness or injury**, or have been ordered to undergo quarantine or isolation.

Procedure for recognizing incapacity for work

The recognition of temporary incapacity for work in the Slovak Republic is a digitalized process utilizing the **electronic ePN** system, a service provided by the Social Insurance Agency and the National Health Information Center that replaces the paper form confirming temporary incapacity for work.

The process is as follows:

- The entitlement to income compensation during a period of temporary incapacity for work is **claimed from the employer by submitting a certificate of temporary incapacity for work**; which is issued by the general practitioner following a medical examination and recorded in the electronic healthcare system in electronic form (using the ePN system).



1. What are the conditions and procedures for granting sick leave in each jurisdiction?

The notification of the Social Insurance Agency to the employer regarding the employee's temporary incapacity for work is considered to be the application for income compensation.

- In the event that **the temporary incapacity for work has not been recorded in the electronic healthcare system in electronic form (using the ePN system)**, **the employee is obliged to prove to the employer the facts** decisive for the origin, duration, amount, and termination of the entitlement to income compensation.
- During the period in which they are entitled to income compensation, **employees are required to comply with the treatment regimen prescribed by their doctor**, which may be monitored by the employer as stated below.



2. How is sick leave compensated, what are employers' related rights and obligations, what is the financial impact on employers?

As noted previously, financial impact associated with the compensation for loss of income during a period of temporary incapacity for work is shared between the employer and the state.

Employee compensation overview

- **Days 1 to 10:** If an employee is recognized as temporarily incapable for work, they are entitled to financial support provided by the employer in the form of **income compensation**. The income compensation for an employee is calculated as a percentage of their daily assessment base, which is determined based on the employee's earnings over a relevant period prior to the temporary incapacity for work, based on the time period for which the employee is insured with sickness insurance.
- The income compensation rate paid by the employer is as follows:
 - Days 1 to 3:** The compensation is 25% of the daily assessment base.
 - Days 4 to 10:** The compensation is 55% of the daily assessment base.
- In cases where the temporary incapacity for work is caused by the employee's own use of alcohol or other addictive substances, the compensation is reduced by half, up to the tenth day.
- **From day 11 onwards:** The state takes over the payments in the form of **sickness benefits**, the rate of which is 55% of the daily assessment base or the probable assessment base, which is determined on a relevant period (e.g. usually the calendar year preceding the year in which the grounds for granting the sickness benefits occurred). The entitlement to sickness benefits ends when the period of temporary incapacity for work ends, or at the latest, after 52 weeks from the beginning of the temporary incapacity for work.



2. How is sick leave compensated, what are employers' related rights and obligations, what is the financial impact on employers?

Previous periods of temporary incapacity are included in the support period if they fall within the 52 weeks preceding the start of the current incapacity.

Employer's obligations:

- to **pay income compensation** for the first 10 days of the temporary incapacity for work,
- to **submit the necessary information to the Social Insurance Agency** for the calculation of sickness benefits, i.e. account number of the employee or the information that the wage is paid in cash and information regarding the length of the incapacity for work and income compensation.

Employer's rights:

- **Days 1 to 10:** The employer has the right to verify whether an employee is staying at the place designated during the temporary incapacity for work. The employer has the right to carry out checks at the employee's place of residence with their consent or at the place where they are presumed to be staying temporarily.

- **From day 11 onwards:** The employer may request the Social Insurance Agency to check the treatment regime during the temporary incapacity for work.

Financial Impact on the Employer

The most significant impact is the payment of income compensation for the first ten days, which is a direct cost for the employer with no reimbursement from the state.



3. Are there specific provisions for employees with chronic illnesses or long-term medical conditions?

Yes, the Slovak legal framework offers several mechanisms:

- Temporary incapacity for work up to 52 weeks is primarily addressed through income compensation paid by the employer and sickness benefits paid by the state. If the incapacity lasts longer than 52 weeks (or it is reasonably expected) a **status of a person with disability** may be granted following medical examination and assessment. This status is granted to individuals whose ability to work is objectively reduced by more than 40% compared to a healthy person. Individuals with this status may receive an **invalidity pension**, a long-term financial benefit provided by the state, subject to certain conditions including the length of old age insurance coverage.
- The invalidity pension rate is calculated differently based on multiple factors, such as average personal earnings point, the period of pension insurance accrued until the entitlement date, the period from entitlement to the statutory retirement age, the current pension value and the percentage reduction in the ability to work.

Contacts

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HORIZONS
ALLIANCE

Anca Zegrean – Romania

Head of Horizons Practice Group

Gábor Erdős - Hungary

Adam Kraszewski - Poland

Danica Milić - Serbia

Djuro Otašević - Montenegro

Dalibor Palatíký - Slovakia

Petar Alilović - Croatia

Romana Szut'ányi - Czech Republic

Deputy Head of Horizons Practice Group

