

Sick leave - L4, remuneration and control

Igor Kyrzewski · 18.05.2025 · Kadry i Płace – JDG, Kadry i Płace – Spółki

□ Introduction

Sick leave (commonly referred to as **L4**) is a formal confirmation of temporary incapacity to work due to illness or taking care of a sick family member. It serves as a basis for justified absence from work and for receiving financial benefits. Both the employee and the employer have specific rights and obligations in this regard.

□ 1. E-ZLA - electronic sick leave

Since 2019, sick leaves are issued exclusively in electronic form (**e-ZLA**). They are automatically sent to:

- the ZUS system,
- the employer (via PUE ZUS or integration with payroll systems),
- the employee – access through the Internet Patient Account (IKP).

□ The employee **does not need to deliver L4 in person**.

□ 2. Benefit payment period

Leave period Who pays? How much? up to 33 days in a year (or 14 for those over 50) | Employer – sick pay | 80% of salary (unless stated otherwise in the agreement) from the 34th day (15th for those over 50) | ZUS – sickness benefit | 80% or 100% (e.g., work-related accident, pregnancy)

□ **Individuals over 50** – only 14 days of sick pay, after which ZUS pays.

□ 3. Amount of benefits

- **80% of the basis for payment** – standard,
- **100% of the basis** – if:
 - the illness occurs during pregnancy,
 - a **work-related accident occurs or during the commute**,
 - the leave pertains to **stay in a psychiatric hospital** (special cases).

The basis for payment is the average monthly salary from the last 12 months gross, reduced by contributions.

☐☐ 4. Rules for using L4 leave

☐☐ **Employee obligations:**

- To refrain from working during the L4 period,
- To stay at the address indicated in the leave,
- To inform the employer about the leave – preferably **immediately after it is issued**.

☐☐ The leave may include the designation:

- **“the patient should rest in bed” (code 1)** – obligation to stay home,
- **“the patient may walk” (code 2)** – permissible activity within treatment.

☐☐ 5. Employee control

☐☐ **Who can check?**

- **ZUS** – as the benefit payer,
- **Employer** – if employing more than 20 employees (Article 68 section 1 of the benefit act).

☐☐ **Scope of the control:**

- Whether the employee is actually at the specified address,

- Whether they are not working or engaging in gainful activities during L4.

⚠ **Consequences of abuses:**

- Loss of right to benefits for the entire L4 period,
- Disciplinary action or termination of the contract,
- Possibility to report abuse to ZUS.

▢ **6. Subsequent L4 - continuity and benefits**

- If **the new L4 starts immediately after the previous one** (without a break), it is:
 - considered as **continuity of illness**,
 - periods are summed up to the limit of **182 days** (or **270 days** for pregnancy/TUBERCULOSIS),
 - above these limits, a **rehabilitation benefit** is entitled (upon request and medical certificate).

▢ **7. Other situations**

- **L4 after termination of contract** – the same protection applies, but if L4 lasts longer than 3 months post contract end, the employee does not acquire the right to benefits.
- **L4 during vacation leave** – interrupts vacation and causes a shift in its schedule.

▢ **Legal basis:**

- **Labor Code**, Article 92
- **Benefit Act** (of June 25, 1999, on benefits from social insurance)
- Regulation of the Minister of Labor and Social Policy of July 27, 1999, on documenting temporary incapacity to work

