

ELECTRONIC CERTIFICATES OF INCAPACITY TO WORK AS OF JANUARY 1, 2023



With effect as of the coming year 2023, the chain of communication between the employer, the employee and the health insurance companies will change in the event of an employee's absence from work due to illness.

Employees are generally obliged to submit a certificate of incapacity for work to the employer from the fourth day of their incapacity for work (§ 5 of the of the German Continued Remuneration Act (Entgeltfortzahlungsgesetz - EZFG)). The employer may even require a certificate on the first day.

As of January 1, 2023, employees with statutory health insurance are still required to see a doctor in the event of illness and will continue to receive a paper-based medical certificate of incapacity for work - at least for the time being. However, this is no longer to be submitted to the employer, but only serves as statutory evidence of the illness. Employees merely inform their employer immediately of their inability to work.

In the future, the employer will then request the data relating to the period of sick leave electronically directly from the health insurance company. It will not be permissible for employers to retrieve electronic certificates of incapacity for work (eAU/elektronische Arbeitsunfähigkeitsbescheinigung). The AU certificates (initial and follow-up certificates) can only be requested individually for the respective employee.

Hospitals also participate in this procedure. Not currently participating are private physicians, physicians abroad and rehabilitation facilities, physiotherapists and psychotherapists.

Need for close coordination with payroll accounting

The above-mentioned changes also require a change in the processes between the employer and the (external) payroll office: instead of forwarding the certificate of incapacity for work to the payroll office, employers now have the task of electronically querying the employee's reported sick leave in each case from the health insurance company and forwarding the periods to the payroll partner. Alternatively, the payroll office can also perform the electronic query; to do so, the employer must then provide timely information about the employee's received sick leave notification.

In either case, close coordination of future processes is necessary.

If you have any questions, please do not hesitate to contact us.

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