

Sickness absence in 2019-2020 and the activities of the Social Insurance Institution (ZUS) to prevent incapacity for work

Absencja chorobowa w latach 2019-2020 oraz działalność ZUS zapobiegająca niezdolności do pracy

*Bartosz Kobuszewski¹, Piotr Winciunas¹, Jacek Pruszyński¹, Wojciech S. Zgliczyński*¹*

¹ School of Public Health, Centre of Postgraduate Medical Education, Warsaw, Poland

KEYWORDS:

- sickness absence
- incapacity for work
- sickness allowance
- sickness benefit
- rehabilitation benefit

ABSTRACT

Sickness absence is an important measure of the current situation on the labor market and a source of information on the health condition of the working part of the society. It is also a phenomenon that directly affects the economy. Monitoring the size and causes of sickness absence enables the adjustment of the social and health policy in the country. In Poland, sickness absence is most often analyzed in the context of people receiving sickness allowance – a benefit from the social security system granted to insured persons in the event of incapacity to work due to illness. In 2020, there were noticed over 256 million days of sickness absence, of which the largest part (45 million days) were due to conditions related to pregnancy, childbirth and puerperium. In turn, COVID-19 was responsible for almost 5 million days of sickness absence, of which 179 thousand days is the period of hospitalizations.

In order to prevent permanent incapacity to work, the Social Insurance Institution (ZUS) runs a program of comprehensive therapeutic rehabilitation for insured persons with: diseases of motor organs (also after accidents), cardiovascular and respiratory diseases, psychosomatic diseases, oncological diseases after treatment of breast cancer and voice organ' cancer.

The goal of this study was to analyze the data published by the Social Insurance Institution on sickness absence in 2019 and 2020.

SŁOWA KLUCZOWE:

- absencja chorobowa
- niezdolność do pracy
- zasiłek chorobowy
- świadczenie rehabilitacyjne
- rehabilitacja lecznicza

STRESZCZENIE

Absencja chorobowa stanowi istotny miernik aktualnej sytuacji na rynku pracy oraz źródło informacji na temat stanu zdrowia pracującej części społeczeństwa. Jest także zjawiskiem bezpośrednio wpływającym na gospodarkę. Monitorowanie wielkości i przyczyn absencji chorobowej umożliwia dostosowywanie prowadzonej w kraju polityki społecznej i polityki zdrowotnej. W Polsce absencja chorobowa analizowana jest w kontekście osób pobierających zasiłek chorobowy – świadczenie z systemu zabezpieczenia społecznego przysługującego osobom ubezpieczonym w razie niezdolności do pracy z powodu choroby. W 2020 roku odnotowano ponad 256 mln dni absencji chorobowej, z czego za największą ich część (45 mln dni) odpowiadają choroby związane z okresem ciąży, porodu i połogu. Z kolei COVID-19 odpowiedzialny był za niemal 5 mln dni absencji chorobowej, z czego 179 tys. dni to łączny okres hospitalizacji.

W celu zapobiegania trwałej niezdolności do pracy, Zakład Ubezpieczeń Społecznych prowadzi program kompleksowej rehabilitacji leczniczej dla ubezpieczonych ze schorzeniami: narządu ruchu (również po wypadkach), układu krążenia i układu oddechowego, psychosomatycznymi, onkologicznymi po leczeniu nowotworów gruczołu piersiowego, a także narządu głosu.

Celem niniejszej pracy była analiza danych publikowanych przez Zakład Ubezpieczeń Społecznych, dotyczących absencji chorobowej w 2019 i 2020 roku.

Address for correspondence: *Wojciech S. Zgliczyński, School of Public Health, Centre of Postgraduate Medical Education, Kleczewska 61/63 street; 01-826 Warsaw, Poland; e-mail: wzgliczynski2@cmkp.edu.pl.

ISSN 2657-9669/ This work is licensed under a Creative Commons Attribution 4.0 International License. Copyright © 2022 CMKP.

Published and financed by Centre of Postgraduate Medical Education; <https://doi.org/10.36553/wm.112>.

Introduction

Sickness absence as a complex issue, concerning many aspects of the functioning of society (1), is defined as an objectively measurable phenomenon, influenced by beyond health determinants (demography, psychosocial, cultural and economic factors, working conditions) and the social insurance system (2, 3). It is an important measure of the health condition of the society, as well as the current situation on the labor market and the effectiveness of the health system. Sickness absence is also a major indirect cost of illness (1). Due to the constant monitoring of the size and causes of sickness absence, information on the health status and health problems of the professionally active part of the society is available (4), which enables the suitable adjustment of the social and health policy in the country (5).

In Poland, as in most countries of the world (6), professionally active people, insured with the Social Insurance Institution (hereinafter: ZUS), can count on benefits compensating earnings (income) lost due to illness. The Act of 13 October 1998 on the social insurance system (hereinafter: UoSUS) indicates that social insurance in Poland includes: old-age pension insurance, disability insurance, sickness and maternity insurance (i.e., sickness insurance) and accidents at work and occupational diseases insurance (i.e., accident insurance) (7). Incapacity benefits are payable under all social insurance, with the exception of old-age pension insurance, and include both cash (short- and long-term) and in-kind benefits. It should be indicated that all insurances mentioned above (including sickness insurance) are mandatory for all employees. For others, e.g., persons running non-agricultural business, under specified circumstances old-age pension insurance and disability insurance can be mandatory, while sickness insurance for them is always voluntary.

The main aim of this review was to analyze and describe data about sickness absence in Poland in 2019 and in 2020 (i.e., right before and during COVID-19 pandemic), to verify whether and how pandemic affected employees, thereby – the economy. Data published by ZUS were used.

Sickness absence in the context of legislation

During the period of incapacity to work due to illness, in accordance with the Act of 25 June 1999 on cash social insurance benefits in respect of sickness and maternity (hereinafter: UoŚP), the insured persons are entitled to a sickness allowance. This benefit is paid during the declared incapacity for work, but not longer than 182 days of uninterrupted incapacity for work (the so-called allowance period). In two cases, the allowance period is extended to 270 days: when the incapacity for work is caused by tuberculosis or when illness causing the incapacity for work occurs during pregnancy. From January 1, 2022, when there are gaps shorter than 60 days between consecutive periods of incapacity, they are included in one benefit period, regardless of the cause of the incapacity (8). The document entitling the insured to receive sickness allowance is a medical certificate of temporary incapacity to work, issued by doctors authorized by ZUS. Sickness absence concerns the period of all issued medical certificates.

The process of adjudicating about temporary incapacity to work is regulated by the Regulation of the Minister of Labor and Social Policy of 10 November 2015

on the procedure and manner of adjudication about temporary incapacity to work, issuing a medical certificate and the procedure and method of correcting an error in a medical certificate (hereinafter: Regulation), according to which diagnostic and treatment procedures are carried out before a medical certificate is issued. The regulation also obliges physicians to carry out a direct examination of the insured person and to take into account all circumstances relevant to the assessment of the health condition and impairment of body functions causing the insured's temporary inability to work, with particular emphasis on the type and conditions of work. A medical certificate of temporary incapacity to work is issued for the period in which the insured should refrain from work due to his or her health condition, but not longer than until the date on which it is necessary to re-examine his/her health (9). In accordance with the UoŚP, the issued medical certificate contains, among others, the statistical number of the insured person's disease determined according to the International Statistical Classification of Diseases and Health Problems (currently: ICD-10), while the certificates provided to payers of contributions (employers) do not contain information on the diagnosis (7).

Sickness absence in 2019 and in 2020 according to the data of ZUS

In 2020, a total of 20,725,095 medical certificates of temporary incapacity to work were issued, i.e., 4.1% more than the year before, for a total of 256,068,312 days (7.2% more than in 2019) – average duration of the issued certificate amounted to 12.36 days (10). In 2020, at least one medical certificate was received by 6.5 million people (1.1% less than in 2019), the largest group of which were people who received from 1 to 3 medical certificates during the year (4.5 million people; 69.5% of the total), and the average duration of sickness absence was 39.27 days (36.23 days in 2019). Most medical certificates covered the period of: up to 5 days (29.5% of all issued certificates), 6-10 days (26.9% of the total) and 11-20 days (23.6% of the total) (11). The longest sickness absence concerns the insured aged 30-39 – it amounts to 71 185.3 thousand days, i.e., 27.8% of all days of sickness absence (11).

The largest number of people on sick leave in 2020 were employees of: industrial processing (1.4 million people; 55,790.8 thousand days of absence), wholesale and retail trade and car repair workers (985.3 thousand people; 43,081.6 thousand days), education (587.5 thousand people; 17,257.6 thousand days) and health care and social assistance (485.4 thousand people; 19 838.3 thousand days) (11).

The most common reasons for sickness absence of people insured with ZUS due to own illness in 2020 include: conditions related to the period of pregnancy, childbirth and puerperium; diseases of the musculoskeletal system and connective tissue; diseases of the respiratory system; injuries, poisoning and certain other consequences of external causes; mental and behavioral disorders; diseases of the nervous system; diseases of the circulatory system (12). The structure of sickness absence days due to selected groups of diseases in 2020 compared to 2019 is shown in Figure 1.

In 2020, the number of medical certificates for persons insured in ZUS issued due to mental and behavioral disorders (as insured' own illness), increased significantly. For this reason, 1.5 million medical certificates were registered

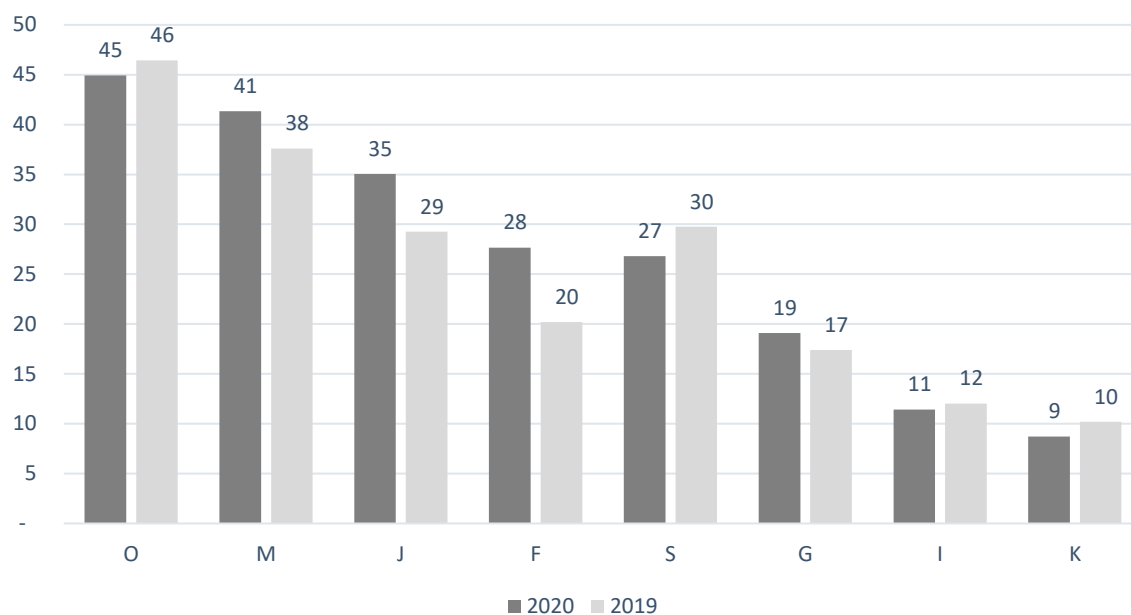


Figure 1. Number of days of sickness absence due to selected groups of diseases according to ICD-10 in 2019-2020 (in million days).

Source: based on the data of the Social Insurance Institution.

O – pregnancy, childbirth and puerperium; **M** – diseases of the musculoskeletal system and connective tissue; **J** – diseases of the respiratory system; **F** – mental and behavioral disorders; **S** – injuries, poisoning and certain other consequences of external causes; **G** – diseases of the nervous system; **I** – diseases of the circulatory system; **K** – diseases of the digestive system.

for a total of 27.7 million days of sickness absence. Compared to 2019, the number of issued certificates increased by 25.3% and the number of days of sickness absence by 36.9%. In 2020, more than half (i.e., 63.3%) of certificates due to own illness were issued to women (in 2019 it was 62%) (11).

The most common reasons for incapacity for work vary by gender. In men, the longest absence was caused by nerve root and plexus disorders (G54 according to ICD-10; 6.7% and 7.2% in 2019 and 2020, respectively), followed by acute upper respiratory infections of multiple and unspecified sites (J06; 4.5%; 5.4%), dorsalgia (M54; 3.9%; 5.2%), acute nasopharyngitis, i.e., a common cold (J00; 2.1%; 3.6%) and reaction to severe stress and adjustment disorders (F43; 2.2%; 3.2%). In turn, in the female population, for many years, the longest sickness absence has been caused by maternal care for other conditions predominantly related to pregnancy (O26; 26.7%; 24.7%). These are followed by acute upper respiratory infections of multiple and unspecified sites (J06; 3.9%; 4.7%) and a reaction to severe stress and adjustment disorders (F43; 3.2%; 4.3%), nerve root and plexus disorders (G54; 3.8%; 4.2%) and acute nasopharyngitis (J00; 1.8%; 2.9%) (11).

In 2020, hospitalizations accounted for 4,607.1 thousand days, i.e., 1.8% of the total number of days of sickness absence (approx. 55% was the absence of men) and was lower by 28.1% compared to 2019. In connection with hospital stays there were 897.7 thousand medical certificates issued (4.3% of all issued certificates) – by 29.8% less than the year before. The average hospital stay was 5.13 days in 2020, compared to 5.01 days in 2019 (11).

The most common reasons for hospitalization were mental and behavioral disorders (11.9% of hospitalization days), diseases of the circulatory system (11.2%), diseases of the digestive system (10.2%) and diseases of the musculoskeletal system and connective tissue (9.6%). According to ZUS data, the longest average hospital stays resulted from mental and behavioral disorders (13.14 days), COVID-19 (10.59 days)

and infectious diseases (9.28 days). Among men, the most common causes of hospitalization were mental and behavioral disorders due to use of alcohol (F10 according to ICD-10; 218.7 thousand days), COVID-19 (U07.1; 114.8 thousand days), acute myocardial infarction (I21; 66.8 thousand days), inguinal hernia (K40; 51.0 thousand days) and chronic ischaemic heart disease (I25; 48.6 thousand days). On the other hand, women stayed in hospitals most often for maternal care for other conditions predominantly related to pregnancy (O26; 69.9 thousand days), leiomyoma of uterus (D25; 66.2 thousand days), COVID-19 (U07.1; 64.0 thousand days), cholelithiasis (K80; 54.9 thousand days) and mental and behavioral disorders due to use of alcohol (F10; 42.0 thousand days) (11).

In 2020, sickness allowances were collected by 2,655,156 people (44% were men), i.e., by approx. 10% more than in the previous year. For sickness absence, benefits were paid in the total amount of almost PLN 23 million, of which slightly more than PLN 14 million were funds from the Social Insurance Fund (in 2019: PLN 19.75 million and PLN 12.18 million, respectively) (13).

Control of the correctness of adjudication on temporary incapacity to work and control of the correct use of sick leave from work

Pursuant to Art. 59 UoŚP, "the correctness of deciding on temporary incapacity to work due to illness and issuing medical certificates is subject to control", which is carried out by ZUS certifying physicians (8). The employer may apply to ZUS for an inspection of his employee. Most of the inspections carried out in 2020 (58%) were carried out on the initiative of the ZUS.

In order to control the sick leave, the certifying physician may conduct a medical examination of the insured, refer him/her to a specialist examination carried out by a ZUS consultant doctor, order additional examinations, and request the issuing physician to provide medical documentation constituting

the basis for issuing a certificate or providing explanations and information in the case in question. If the controlling physician determines that the date of termination of incapacity for work is earlier than that specified in the controlled medical certificate, it becomes invalid for the period from that date. In this situation, the insured person receives the so-called a "correcting" certificate, which is treated on a par with a certificate stating that there are no contraindications to work in a specific position, issued in accordance with Art. 229 of the Labor Code (8).

The second type of control carried out is the control of the correct use of sick leave. According to the UoŚP, the insured who perform paid work during the period of the declared incapacity for work or who use the sick leave in a manner inconsistent with its' purpose, lose the right to sickness allowance for the entire period of medical certificate (8). The purpose of a sick leave is to regain the ability to work (14, 15), therefore it is necessary to follow medical recommendations and refrain from performing activities that may prolong the absence from work (16). Entitled to conduct this type of inspection are ZUS and contribution payers (employers) who employing more than 20 people and all employers during the period of payment of remuneration for the period of incapacity for work due to illness (sick pay), which entitled to employees under Art. 92 of the Labor Code (8).

The control procedure is regulated by the Regulation of the Minister of Labor and Social Policy of 27 July 1999 on detailed rules and procedures for the control of the correct use of sick leave from work and the formal control of medical certificates (17). According to it, the control should be carried out as needed, without setting fixed dates beforehand. It should be intensified in periods of increased sickness absence. If the controller finds that the sick leave has been improperly used, a post-inspection report is prepared, which indicates what the irregularities consisted of. The report is submitted to the controlled insured for comments. Doubts related to the circumstances of using the sick leave are resolved by the Social Insurance Institution, which, if necessary, also asks for an opinion from the attending physician who issued the medical certificate (17).

In 2020, the Social Insurance Institution (ZUS) carried out 275.4 thousand control of people with a certificate of temporary incapacity to work, as a result of which there were issued 16.7 thousand decisions suspending further payment of sickness benefits for the total amount of PLN 18 346 thousand. In turn, in 2019, there were 574.1 thousand inspections and 39.9 thous. decisions suspending further payment of sickness benefits for the total amount of PLN 37,449.6 thousand (18).

Rehabilitation benefit

The insured persons who remain incapable of work after exhausting the full allowance period, and who are prognosticated that they will regain their ability to work thanks to further treatment or rehabilitation, are entitled to a rehabilitation benefit (8). It is paid for the period necessary to restore the insured person's ability to work, but not longer than for 12 months. A ZUS certifying doctor decides about the need to grant a rehabilitation benefit. Pursuant to the Regulation on the procedure and manner of adjudication about

temporary incapacity to work, issuing a medical certificate and the procedure and method of correcting an error in a medical certificate, the physician adjudicating on temporary incapacity to work not later than 60 days before the end of the allowance period (i.e., after 4 months of treatment) conducts an examination to assess whether the insured person's health condition justifies the submission of the application for a rehabilitation benefit – if so, the doctor issues a health certificate for the purposes of social insurance benefits and informs the insured about the need to submit an application for a rehabilitation benefit (9).

In 2020, 112,289 first-time decisions were issued justifying the granting of a rehabilitation benefit (53% of decisions concerned men), most of them due to: diseases of the musculoskeletal system and connective tissue (32,050 rulings; 28.5% of the total); injuries, poisoning and certain other consequences of external causes (19 136; 17.0%) as well as mental and behavioral disorders (18 198; 16.2%). There were also 92,122 re-decisions (52% for men) – the three most common reasons were the same as the reasons for the first-time decisions (19, 20). Every month, an average of 96,000 rehabilitation benefits were paid out, i.e., by approx. 12% more than the year before. The total amount of payments in 2020 was PLN 2,253 thousand (approx. 22% more compared to 2019) (13).

For comparison, in 2019 101,084 first-time rulings were issued (10% less than in 2020; 53% for men) and 74,771 repeated decisions (19% less than in 2020; 52% for men) – the most common, similar as in 2020, due to diagnoses according to ICD-10 from group M (respectively: 28.3% of first-time decisions and 33.0% of repeated decisions), from the S/T group (17.9% and 16.6%) and from group F (13.3% and 15.8%) (21, 22)¹.

Prevention of incapacity for work

The Social Insurance Institution is obliged to conduct disability prevention under the UoSUS. It covers the medical rehabilitation of all insured persons, the aim of which is to restore the ability to work to people who are at risk of long-term inability to work as a result of illness or injury, and which at the same time may regain this ability after rehabilitation. According to the UoSUS, ZUS, as part of its disability prevention, sends the insured to rehabilitation centers, and may establish and run its own rehabilitation centers (7).

Medical rehabilitation is available to persons receiving sickness allowance, rehabilitation benefit or a periodic disability pension, and it is necessary to submit an application for a grant of this benefit. The need for medical rehabilitation is decided by a ZUS certifying doctor, examining the submitted applications, as well as carrying out controls on sick leave and examining applications for a rehabilitation benefit or disability pension. Medical rehabilitation as part of ZUS disability prevention lasts 24 days and is carried out in both inpatient and outpatient systems. Stationary rehabilitation is provided for the insured with the following diseases: the musculoskeletal system (also after accidents), cardiovascular and respiratory systems, psychosomatic and oncological diseases after treatment of breast and voice neoplasms. On the other hand, outpatient rehabilitation includes services in the field of diseases of the musculoskeletal system and the circulatory system (23).

¹ M – diseases of the musculoskeletal system and connective tissue; S/T – injuries, poisoning and certain other consequences of external causes; F – mental and behavioral disorders.

A comprehensive curative rehabilitation program is established by a physician in a rehabilitation center, individually for each patient, based on the assessment of the current clinical condition and after performing the necessary diagnostic tests. The main goals of the program are:

1. Kinesiotherapy – individual and group exercises, exercises in water and in the field, training on cycloergometers;
2. Physiotherapy – electrotherapy, magnetotherapy, laser therapy, ultrasound therapy, heat therapy, local and systemic cryotherapy, phototherapy, hydrotherapy, inhalations, various forms of therapeutic massage;
3. Other forms of therapy – according to the rehabilitation profile, e.g., speech therapy, occupational therapy, music therapy, choreotherapy;
4. Psychological influences – individual and group psychotherapy, psychoeducation, relaxation training and others;
5. Health education in the field of proper nutrition, risk factors of civilization diseases or health hazards in the workplace.

Medical rehabilitation is carried out by:

- specialist doctors: rehabilitation, orthopedists, neurologists, rheumatologists, cardiologists, pulmonologists, psychiatrists, oncologists, internists, ENT specialists, phoniatrists;
- physiotherapists;
- psychologists;
- other specialists and therapists – appropriate for each rehabilitation profile.

A team of specialists in rehabilitation centers carries out the necessary diagnosis, plans and implements an individual and comprehensive rehabilitation program for each patient referred by ZUS. Thanks to rehabilitation, it is possible to regain full or achievable physical and mental fitness as well as the ability to work. It also improves the quality of life. By conducting preventive activities, ZUS also promotes and popularizes attitudes that help maintain work-life balance (23).

The Social Insurance Institution disseminates information about the curative rehabilitation program through information campaigns on the possibility of using the curative rehabilitation program conducted as part of the ZUS' disability prevention. Information is provided, inter alia, through the media, television, radio, articles in the national, industry and local press, through posters and leaflets. The number of people who can benefit from the rehabilitation program depends on the financial resources allocated to disability prevention, defined annually in the budget act. In 2020, there was a significant drop in people who completed rehabilitation due to the restrictions, limitations and bans resulting from the prevailing COVID-19 pandemic.

Summary

Disability-related benefits are available in 177 countries around the world, of which in 138 they are available from the first day of illness. Among developed countries, 55 (95%) provide benefits of this type, and in 32 (55%) countries being paid from the first day of illness (6). In Poland, this benefit is sickness allowance, which is in principle due from the first day of incapacity for work to all insured persons, after the expiry of the so-called the waiting period (lasting 30 or 90 days) (8). It is indicated that the availability of benefits in case of illness is important for employees to follow

medical recommendations and stay at home if necessary, which limits the spread of infectious diseases (6, 24).

The number of sickness absence days of people insured with ZUS in 2020 amounted to over 256 million days (an increase by 7.2% compared to 2019) and was the highest in the last decade (an increase by 24.6% compared to 2010). It should be noted that the COVID-19 disease caused over 4.8 million days of inability to work, and therefore is not responsible for the total increase in sickness absence (12). In terms of disease groups according to the ICD-10 classification, the greatest increase was recorded in the field of mental and behavioral disorders.

Pursuant to the legislation regulating the functioning of the social security system, the Social Insurance Institution is obliged to conduct disability prevention among persons at risk of permanent inability to work due to their health condition. These tasks are carried out by providing those in need with a comprehensive curative rehabilitation program.

Further analysis exploring described issue are needed to help understand, both the government and the employers, the causes of observed increase of sickness absence and to take steps aimed at reducing that phenomenon in nearest future.

REFERENCES

- (1) Zakład Ubezpieczeń Społecznych, Departament Statystyki i Prognoz Aktuarialnych. Raport o absencji chorobowej, marzec 2021 r. Web sites. https://www.zus.pl/documents/10182/39590/Absencja+chorobowa_raport_2020.pdf/6ba50f53-bbab-dc1c-f4bf-f874fdbbc2561?version=1.0 [access date: 6.12.2021].
- (2) Gierczyński J. Absencja chorobowa pracujących jako problem ubezpieczeniowy – porównanie sytuacji w Polsce i w Wielkiej Brytanii. *Wiadomości Ubezpieczeniowe*, 2014; 3:57-70.
- (3) Zakład Ubezpieczeń Społecznych, Departament Statystyki i Prognoz Aktuarialnych. Absencja chorobowa w 2013 r., Warszawa 2014. Web sites. https://www.zus.pl/documents/10182/39590/Absencja_chorobowa_w_2013_roku.pdf/fe7ced88-a147-47c3-9ebd-ecb268c8e72a [access date: 6.12.2021].
- (4) Szubert Z. Absencja chorobowa w Polsce po transformacji społeczno-gospodarczej. *Medycyna Pracy*, 2014; 65(1):73-84. <https://doi.org/10.13075/mp.5893.2014.003>.
- (5) Kowalczyk A, Kozłowska E, Kulczycka K. Analiza trendów absencji chorobowej w Polsce w latach 2006-2013. *Hygeia Public Health* 2015; 50(4):604-611.
- (6) Heymann J, Raub A, Waisath W, et al. Protecting health during COVID-19 and beyond: a global examination of paid sick leave design in 193 countries. *Global public health* 2020; 15(7): 925-934. <https://doi.org/10.1080/17441692.2020.1764076>.
- (7) Ustawa z dnia 13 października 1998 r. o systemie ubezpieczeń społecznych (Dz. U. 2021 poz. 423 z późn. zm.).
- (8) Ustawa z dnia 25 czerwca 1999 r. o świadczeniach pieniężnych z ubezpieczenia społecznego w razie choroby i macierzyństwa (Dz. U. 2021 poz. 1133 z późn. zm.).
- (9) Rozporządzeniem Ministra Pracy i Polityki Społecznej z dnia 10 listopada 2015 r. w sprawie trybu i sposobu orzekania o czasowej niezdolności do pracy, wystawiania zaświadczenia lekarskiego oraz trybu i sposobu sprostowania błędów w zaświadczeniu lekarskim (Dz. U. 2015 poz. 2013).
- (10) Zakład Ubezpieczeń Społecznych, Departament Statystyki i Prognoz Aktuarialnych. Absencja chorobowa w 2020 r. z tytułu choroby własnej osób ubezpieczonych w ZUS według długości zaświadczenia lekarskiego Web sites. <https://psz.zus.pl/kategorie/absencja-chorobowa/absencja-chorobowa-z-tytułu>

- choroby-wlasnej-osob-ubezpieczonych-w-zus# [access date: 6.12.2021].
- (11) Zakład Ubezpieczeń Społecznych, Departament Statystyki i Prognoz Aktuarialnych. Absencja chorobowa w 2020 roku, Warszawa 2021. Web sites. <https://www.zus.pl/documents/10182/39590/Absencja+chorobowa+w+2020+roku.pdf/3228a-a46-e37b-fc6c-66e4-0ccb3fd72b87?version=1.0> [access date: 6.12.2021].
- (12) Zakład Ubezpieczeń Społecznych, Departament Statystyki i Prognoz Aktuarialnych. Absencja chorobowa w 2020 r. z tytułu choroby własnej osób ubezpieczonych w ZUS według jednostek chorobowych. Web sites. <https://psz.zus.pl/kategorie/absencja-chorobowa/absencja-chorobowa-z-tytułu-choroby-wlasnej-osob-ubezpieczonych-w-zus#> [access date: 6.12.2021].
- (13) Zakład Ubezpieczeń Społecznych, Departament Statystyki i Prognoz Aktuarialnych. Zasiłki i świadczenia krótkoterminowe według wybranych grup ubezpieczonych w okresie 2020 r. Web sites. <https://psz.zus.pl/kategorie/zasilki#> [access date: 6.12.2021].
- (14) Wyrok Sądu Najwyższego z dnia 26 września 2001 r., I PKN 638/00.
- (15) Wyrok Sądu Najwyższego z dnia 4 listopada 2009 r., I UK 140/09.
- (16) Wyrok Sądu Najwyższego z dnia 16 listopada 2000 r., I PKN 44/00.
- (17) Rozporządzenie Ministra Pracy i Polityki Socjalnej z dnia 27 lipca 1999 r. w sprawie szczegółowych zasad i trybu przeprowadzania kontroli prawidłowości wykorzystywania zwolnień lekarskich od pracy oraz formalnej kontroli zaświadczeń lekarskich (Dz. U. 1999 nr 65 poz. 743).
- (18) Zakład Ubezpieczeń Społecznych. Informacja statystyczna o wynikach kontroli prawidłowości orzekania o czasowej niezdolności do pracy. Web sites. <https://www.zus.pl/baza-wiedzy/statystyka/informacja-statystyczna-o-wynikach-kontroli-prawidlowosci-orzekania-o-czasowej-niezdolnosci-do-pracy> [access date: 6.12.2021].
- (19) Zakład Ubezpieczeń Społecznych, Departament Statystyki i Prognoz Aktuarialnych. Orzeczenia pierwszorazowe lekarzy orzeczników ZUS wydane w 2020 r. ustalające uprawnienia do świadczenia rehabilitacyjnego według płci i jednostek chorobowych. Web sites. <https://psz.zus.pl/kategorie/orzecznictwo-lekarskie#> [access date: 6.12.2021].
- (20) Zakład Ubezpieczeń Społecznych, Departament Statystyki i Prognoz Aktuarialnych. Orzeczenia ponowne lekarzy orzeczników ZUS wydane w 2020 r. ustalające uprawnienia do świadczenia rehabilitacyjnego według płci i jednostek chorobowych. Web sites. <https://psz.zus.pl/kategorie/orzecznictwo-lekarskie#> [access date: 6.12.2021].
- (21) Zakład Ubezpieczeń Społecznych, Departament Statystyki i Prognoz Aktuarialnych. Orzeczenia pierwszorazowe lekarzy orzeczników ZUS wydane w 2019 r. ustalające uprawnienia do świadczenia rehabilitacyjnego według płci i jednostek chorobowych. Web sites. <https://psz.zus.pl/kategorie/orzecznictwo-lekarskie#> [access date: 6.12.2021].
- (22) Zakład Ubezpieczeń Społecznych, Departament Statystyki i Prognoz Aktuarialnych. Orzeczenia ponowne lekarzy orzeczników ZUS wydane w 2020 r. ustalające uprawnienia do świadczenia rehabilitacyjnego według płci i jednostek chorobowych. Web sites. <https://psz.zus.pl/kategorie/orzecznictwo-lekarskie#> [access date: 6.12.2021].
- (23) Zakład Ubezpieczeń Społecznych. Rehabilitacja lecznicza ZUS. Web sites. <https://www.zus.pl/swiadczenia/prewencja-i-rehabilitacja/prewencja-rentowa/kierowanie-na-rehabilitacje-lecznicza-w-ramach-prewencji-rentowej-zus> [access date: 6.12.2021].
- (24) Kobuszewski B. Sickness absence during the COVID-19 pandemic. *Journal of Education, Health and Sport* 2021; 11(11): 11-24. <https://doi.org/10.12775/JEHS.2021.11.11.001>.