

**Disclaimer:** This factsheet has not been subject to the full Eurofound evaluation, editorial and publication process.

Factsheet for case **SE-2020-14/562**

## Central government assumes sick pay responsibility

Factsheet generated on 01 May 2020, 19:20

Country	Sweden, applies nationwide
Time period	Temporary, 01 April 2020 - 31 May 2020
Type	Legislation or other statutory regulation
Category	Income protection beyond short-time work – Paid sick leave
Case created	13 April 2020 (updated 28 April 2020)

### Background information

The central government will temporarily assume the entire cost of all sick pay during April and May. The aim of the measure is to ease the financial pressure on Swedish employers, who would normally bear the economic burden for the first two weeks of an individual employee's sick leave compensation. The measure is regulated in the Act (2020:190) on changes in the Act (1991:1047) on sick pay (Lag (2020:109) om ändring i lagen (1991:1047) om sjuklön).

### Content of measure

Swedish employers are, under normal circumstances, protected against high costs for sick leave. Normally, employers are reimbursed for sick pay costs exceeding a certain share of the wage costs (maximally SEK 250 000 per year). But due to the Coronavirus outbreak, the parliament and government have decided to relieve all employers of the entire sick pay responsibility during April and May 2020.

Under the new system, employers pay out sick leave compensation as usual to their employees. They do not need to apply directly for the reimbursement but declares sick pay costs in their usual PAYE tax return for these months. The Swedish Tax Agency then forwards the information to the Social Insurance Agency, which then compensates the employer.

Self-employed persons will also be compensated in that they can receive standardised sick pay for days 1–14.

## Use of measure

All employers in Sweden are covered by this measure. It is too early to say how many will be receiving compensation, but the number is expected to be very high.

## Actors, target groups and funding

Actors	Target groups	Funding
National government Social insurance	All companies	National funds

## Social partners

Role of social partners	Informed
Form of involvement	Unknown

N/A

## Sectors and occupations

This case is not sector-specific.

This case is not occupation-specific.

## Sources

- 06 April 2020: Åtgärder inom sjukförsäkringen med anledning av nya coronaviruset ([www.regeringen.se](http://www.regeringen.se))
- 15 April 2020: Ersättning för sjuklönekostnader ([www.forsakringskassan.se](http://www.forsakringskassan.se))