



Sickness leave

In France, sick leave (“arrêt maladie”) is strictly regulated and involves both the Social Security system and the employer.

1. Medical certificate

When an employee is unwell, they must obtain a medical certificate from a doctor. The doctor issues a sick leave notice specifying the duration.

The employee must send this notice to the French Social Security authority (CPAM) and inform the employer within 48 hours.

2. Social Security daily allowances (IJSS)

After a 3-day waiting period (carence), the employee receives daily allowances from the French Social Security system (“Indemnités Journalières de Sécurité Sociale” – IJSS), provided eligibility conditions are met.

These allowances represent approximately 50% of the employee’s gross daily salary, subject to a statutory cap.

3. Employer top-up obligation

In most cases, the employer must complement the Social Security payments to ensure the employee maintains a higher percentage of their salary (often up to 90% for a certain period, then 66.66%, depending on seniority and applicable collective bargaining agreement).

This obligation applies to employees with at least 1 year of seniority, unless the applicable collective agreement provides more favorable conditions.

[Check with us your CBA’s conditions.](#)

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*If your employee has less than 1 year of seniority, you can decide to complement the SSP. But, if you do it, you have to do it for all employees and each time there is a sickness absence.

4. Payroll handling

There are two systems:

- Either the employer advances the Social Security allowances (= subrogation system) and receives reimbursement directly from Social Security.
- Or the employee receives IJSS directly from Social Security, and the employer only pays the complementary amount.

*If the employer has the obligation to complement the SSP, then we apply the subrogation system.

5. Job protection

During sick leave, the employment contract is suspended (not terminated). The employee is protected against dismissal due to illness itself (except in limited circumstances such as serious misconduct or prolonged absence causing objective disruption to the business).

6. Long sickness

In case of long sickness (usually after 3 months), the income protection insurance (prévoyance), will complement the social security allowances.

Should you require any further information on this leave, do not hesitate to contact us!

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