

Information Sheet 523 for employers »Basic knowledge on »Kindkrank««

CONTENT

When a child falls ill, a parent often cannot fulfill their work duties. This information sheet provides fundamental information on handling such "Kindkrank" notifications.

LEGAL BASIS

ABSENCE FROM WORK

If an employee's child falls ill and no other household member can care for the child, employees are permitted to stay away from work.

The employer has the right to request proof of the reason for non-attendance and the necessity of the employee's absence; a corresponding medical certificate is usually sufficient.

IMPACT ON SALARY PAYMENT

Under labor law, the principle "no work, no pay" applies. Whether the employee continues to receive salary during "Kindkrank" initially depends on the employment contract; only if nothing is regulated there regarding "Entgeltfortzahlung bei Erkrankung eines Kindes" does the employee have a claim under § 616 BGB (Section 616 of the German Civil Code) to continued remuneration for a "relatively insignificant" period.

The legislator provides no precise guidance: up to five days are generally considered "not significant"; sometimes a period of up to ten days is derived from § 45 SGB V (Section 45 of the German Social Code, Book V) (which imposes no duty on the employer but rather the obligation of the Gesetzliche Krankenversicherung (GKV, i.e. German Statutory Health Insurance) to pay Kinderkrankengeld (child sickness benefit)).

RECOMMENDATION FOR EMPLOYERS

Employers should consider incorporating a clear provision in the employment contract that takes precedence over § 616 BGB and creates clarity. If entitlement is not completely excluded but limited to a certain number of days per calendar year, it should be clearly stated whether this number applies per child (our recommendation) or regardless of the number of children.

(GESETZLICHE KRANKENVERSICHERUNG – GKV) (STATUTORY HEALTH INSURANCE)

Once salary payment under the employment contract stops, the Gesetzliche Krankenversicherung pays 90 percent of the lost net earnings as the so-called Entgeltersatzleistung "Kinderkrankengeld" (child sickness benefit) (§ 45 SGB V). A medical certificate (ärztliche Bescheinigung) as shown below is required for this.

Entitlement to Kinderkrankengeld (child sickness benefit) exists under § 45 Abs. 2 SGB V in each calendar year

- for each child: max. 10 workdays
- for all children combined: max. 25 workdays

For 2024 / 2025, a special rule applies (§ 45 Abs. 2a SGB V)

- for each child: max. 15 workdays
- for all children combined: max. 35 workdays

If the affected employee is a single parent (alleinerziehend), they are entitled to Kinderkrankengeld (child sickness benefit) for twice the number of lost workdays.

Days for which the employer continues to pay salary still count as “Kindkrank” days and are deducted from the maximum entitlement period. *Example:* An employee received salary from the employer for four “Kindkrank” days under § 616 BGB. Against the Krankenkasse (health insurance fund), they now have entitlement to Kinderkrankengeld (child sickness benefit) for only six of the ten days.

Krankenträger bzw. Kostenträger

Name, Vorname des Versicherten

geb. am

Kostenträgerkennung Versicherten-Nr. Status

Betriebsstätten-Nr. Arzt-Nr. Datum

Ärztliche Bescheinigung für den Bezug von Krankengeld bei Erkrankung eines Kindes

Das genannte Kind bedarf/bedurfte vom

T	M	M	J	J	J	J	J	J	J

bis einschließlich

J	J	J	J	J	J	J	J	J	J

der Beaufsichtigung, Betreuung oder Pflege wegen Krankheit.

Die Art der Erkrankung macht die Betreuung und Beaufsichtigung

notwendig ☒ ja ☐ nein

Unfall ☒ ja ☐ nein

Vertragsgarztstempel / Unterschrift des Arztes

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HOW TO INFORM GEMEINDELOHN.DE

Employers should notify **GemeindeLohn.de** informally via Unternehmensportal of

- the employee's name
- the period of "Kindkrank" (see below)
- the name and date of birth of the ill child

Alternatively, submit the “Ärztliche Bescheinigung für den Bezug von Krankengeld bei Erkrankung eines Kindes” (medical certificate for claiming sickness benefit in case of a child’s illness, Form 21). Note: There is not yet an electronic certificate for “Kindkrank” as there is for employee illness.

IMPORTANT

If work was partially performed on the first day of illness and you pay salary for that day, indicate this explicitly so that "Kindkrank" is only recorded starting with the first full day of absence.

INFORMATION FOR THE HEALTH INSURANCE FUND

The employee must apply to their health insurance fund for Kinderkrankengeld (child sickness benefit); see the back of the medical certificate. GemeindeLohn.de transmits all required data to the health insurance fund as part of the payroll process so that Kinderkrankengeld can be calculated and paid (so-called benefit replacement payment – Entgelter-satzleistung (EEL)).

NO REIMBURSEMENT UNDER THE REIMBURSEMENT OF EXPENSES ACT (AUFWENDUNGSAusGLEICHSGESETZ – AAG)

The Umlageversicherung (contribution compensation insurance) covers only the employee's own incapacity to work, rehabilitation measures, and maternity; therefore, for "Kindkrank" no reimbursement of continued salary is provided.

TAX NOTE FOR EMPLOYEES

Kinderkrankengeld (child sickness benefit), as a wage replacement benefit of the Gesetzliche Krankenversicherung (GKV) (statutory health insurance), is income-tax-free. However, the tax-free Kinderkrankengeld is subject to the progression clause and must be declared in the employee's income tax return.

SOURCES

- Fachportal für Arbeitgeber der AOK – [Link](#)
- Fachportal Personal des Haufe-Verlages – [Link](#)
- BGB.Kommentar.de [Link](#)

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Despite careful research, no liability can be assumed for the information provided. Our information sheets are concise; possible exceptions and details are therefore not mentioned. In case of doubt, consult your tax advisor or labor law attorney.

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