

Instructions: you can use this as a template, cut and paste the text on to your own letterhead. There are notes for completion below.

Letter start:

[Employer name if not on headed paper]

[Employer address]

[Date]

Dear [Employee name]

Due to the ongoing coronavirus (COVID-19) pandemic, we have identified you as a suitable employee [to be furloughed/agreed with you that you will be furloughed]* under the government's Coronavirus Job Retention Scheme.

What this means is that you will not be required to work until further notice but will continue to be paid [as normal/and will receive 80 per cent of your normal pay/you will receive pay of £2,500** per month.]*

Income tax and national insurance will be deducted from your pay as normal.

You will continue to be our employee during the furloughed period, however, you must not undertake any work for us during this period.

Your furlough period starts on [insert start date – this cannot be before 1 March 2020]. It will end on the earlier of:

- The date we request you to return to work
- 31 May 2020, unless this date is extended by the government. We will notify you if this is the case

We expect the period not to exceed three months. This may be extended if government restrictions mean that it is not possible for you to return to work. The government has set the minimum furlough period at three weeks.

[As already discussed we agree that you may other undertake paid temporary work/and unpaid voluntary work during your furloughed period]*

We will contact you when you are required to return to work.

[Please sign the attached form*** to confirm your agreement to being a furloughed employee and return to [name of appropriate person/address or email address] by [date]****.

Yours sincerely

[your name]

Letter end

Notes for completion - DELETE BEFORE SENDING

*Delete as appropriate.

**Only use the £2,500 per month option where employee earnings are such that 80% of their normal gross pay is more than £2,500 per month. For example, someone earning £3,000 per month would be due £2,800 at 80% but this is reduced by the cap to £2,500.

You will not need your employee's agreement to the furlough if:

- They will continue to receive their full pay.
- Their contract allows you to reduce their pay if there is no work for them.

***<https://www.bethebusiness.com/wp-content/uploads/2020/04/2-Employee-response-form.pdf>

****It is recommended that you set a deadline for responses.