[date]

[state how delivered: e.g. By Hand or 1st Class and Registered Post]

PRIVATE & CONFIDENTIAL

[name/address]

Dear [name]

**Re: Furlough leave**

This letter is to confirm that, as discussed and agreed with you, [your current position with [company name] is being “furloughed” effective [from date/immediately] and until further notice **OR** your current furlough terms are being amended [from date/immediately] to enable flexible furlough of your role going forward **OR** your current furlough terms are being amended [from date/immediately] to revert from flexible to full furlough of your role **OR** the agreement reached with you under the Job Support Scheme is being varied in order to place you on furlough and claim under the Coronavirus Job Retention Scheme (CJRS)]. Furlough is a temporary period of leave to help us deal with the fact that [there is less work available for employees at this time **OR** due to your circumstances, you are entitled to be furloughed] due to the current COVID-19 situation. Flexible furlough is the situation where you work some but not all of your usual hours. [We are very grateful for your cooperation since this helps us greatly in our attempt to save as many jobs as possible during this very difficult time for everyone.]

You will remain employed during the furlough period and your usual contractual terms will apply, except as stated in this letter.

As your working hours can vary, we will be adopting HMRC’s CJRS formula for calculating what your usual working hours are for the purposes of claiming under the scheme. [We calculate that your usual working hours for this purpose are [insert details] for [insert month] **OR** We will calculate your usual working hours in accordance with HMRC’s guidance and will notify you as soon as possible]. If you remain furloughed in future, we will inform you at the start of each month what your usual working hours are in accordance with the calculation. For the avoidance of doubt, the use of this calculation does not create a legal obligation to provide you with this number of hours in any period once furlough ends. We have agreed that from [date], you will be paid full pay for any hours that you do work. We have also agreed that until further notice, you may not be required to work your usual hours, which will be amended as follows:

[**EITHER:**

You are required to work [insert required working pattern].

**OR**

You are required to work [NUMBER] hours a week. These hours will be organised according to a rota system covering [e.g. Monday to Sunday 6.00am – 10.00pm] which will be published [one week] in advance. Due to the nature of your duties, unsociable hours, weekends and bank holidays are considered to be normal hours of work and you will be required to work at these times.

**OR**

You are required to work [NUMBER] hours per week, at times to suit the needs of the business, between the hours of [e.g. Monday to Saturday 8.00am to 6.00pm].

**OR**

You will continue to be required to work flexibly and will at times be required to work unsociable hours, including [evenings, nights, weekends, bank holidays]. We will notify you of what hours you are required to work by [insert means of how and when this will be communicated, e.g. by way of a rota].

You are entitled to an unpaid break of [NUMBER] minutes for every [how long] worked, to be taken at a time agreed with your manager.

**OR**

You will not be required to work any hours until further notice.]

We will be applying to HMRC to claim funding to pay you furlough pay via the CJRS. At the time of writing, the scheme is set to last until 30 April 2021.

Under the scheme, you will be entitled to full pay and benefits for any hours you do work. For the balance of your usual hours (which we will calculate following HMRC’s guidance in this regard), you will be furloughed. We will make a claim under the CJRS in respect of any hours not worked. If this application is accepted, you will receive furlough pay for these hours. The calculation is quite complex, but it broadly aims to pay you 80% of your pay, subject to a cap of £2,500 per month, which is prorated in respect of any flexible furlough period.

HMRC will be issuing guidance on how much we can claim and pay to you for the hours that you do not work. We will be basing our claims on HMRC’s guidance in place at the time of making any claim. The payments under the CJRS will be subject to Income Tax, National Insurance and any other deductions from your wage. [**OPTIONAL:** If you would like further information about how this is calculated, please speak to [name]].

We will only pay you for any furloughed non-working hours if we are able to claim this funding from HMRC. If for any reason we can’t do so, we will need to cease payments and recover any overpayment.

We will let you know if we experience any problems in accessing funding for you.

We shall attempt to keep this period of furlough, including any flexible furlough, as short as possible. We will regularly review the situation and will let you know when you can return to your usual working hours.

It is important that you keep us updated as to whether you have been advised to self-isolate or are ill since this may affect your entitlement to furlough pay.

For speed and efficiency (and to avoid unnecessary burden on the postal service), our intention is to communicate with all staff via the emails that they provide. If you do not have an email address or there are reasons why this is not a suitable form of communication for you, please let [name] know. We will only use alternative means of communication where it becomes necessary.

Finally, for our records and for the purposes of making the claim, it is necessary to record your agreement to the contents of this letter. Therefore, to ensure we are able to claim payments under the CJRS for you, please could you confirm your agreement by either replying to this letter by email with the below wording or signing a copy of this letter and returning it to [name] at [address].

If you have any queries during this period, please contact [name]. In particular, if there is anything in this letter with which you do not agree, please let us know immediately.

Your co-operation during this difficult period is greatly appreciated.

Yours sincerely

I confirm that I have read and understood the terms of the letter dated [date of this letter]. I confirm that I [have agreed OR agree] to the temporary variation of my terms and conditions of employment to place me on furlough leave on [date] as described in the letter from the company dated [date of this letter].

NAME – [Insert name]

DATE – [Insert date]