[NAME]

[ADDRESS]

[DATE] 2020

Dear [NAME]

Notice of Furlough Leave

[NAME OF EMPLOYER] (“the Company”) has been affected significantly by the outbreak of the Coronavirus pandemic. Unfortunately, as a result of this, the decision has been taken to place you on a period of furlough leave. During this period, you will not undertake any work for the Company. This decision has been taken to try and protect the immediate financial viability of the Company, to try and avoid the need to make redundancies, and to avoid having to place staff on periods of unpaid lay-off.

In light of this, the Company will be applying to participate in the Government’s Coronavirus Job Retention Scheme (“the Scheme”) for support so that it can continue to part-pay the salaries of employees who would otherwise be made redundant or laid-off during the Coronavirus crisis. Under the Scheme, HMRC will reimburse 80% of furloughed employee wage costs, up to a cap of £2,500 per month [net] [gross] per employee.

What this means for you

You will remain employed by the Company during your period of furlough leave, and your period of continuous employment will continue throughout your period of furlough leave.

Commencement and term of your furlough leave

Your furlough leave will commence on [DATE] and shall continue until you are notified otherwise. The end date of your furlough leave will be a matter for regular review by the Company.

**Pay during furlough leave**

You will be paid **[AMOUNT] OR [80% of your full salary for the duration of your furlough leave]**, [which will be subject to deductions for tax and national insurance in the usual way]. Your salary shall accrue in the same way and shall be paid at the same intervals and in the same manner as your normal salary.

You will not be entitled to recover the remaining 20% of your salary from the Company at any point during or after the conclusion of your furlough leave.

Company property

You are required to return all Company property in your possession or under your control to the Company prior to the commencement of your furlough leave. Please contact [NAME] to make arrangements for this to be done safely.

Work during your Furlough Leave

During your furlough leave, you are not permitted to undertake any work for the Company.

**Terms and conditions during your furlough leave**

Unless outlined otherwise in this letter, your remaining terms and conditions of employment, including in relation to the accrual of annual leave, will continue during your period of furlough leave.

Returning to work

At the end of your furlough leave, you will return to the post that you held prior to the commencement of your furlough leave and on the same terms and conditions of employment that applied prior to the commencement of your furlough leave, unless your employment has terminated prior to your furlough leave coming to an end.

The Company very much regrets that it has had to put you on furlough leave but it hopes that you understand that it has been necessary to take this action in order to protect the future of the Company and your employment.

Yours sincerely,

On behalf of the Company

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