[Employer name if not on headed paper]

[Employer address]

[Employer address2]

[Date]

Dear [Employee name]

Due to the ongoing COVID-19 (Coronavirus) pandemic, we have identified you as a suitable employee [to be furloughed / agreed with you that you will be furloughed]\* under the Government 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% 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 3 weeks.

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]