[Your Business Name]  
[Address]  
[Town]   
[Postcode]

[Date]

Dear **[employee name]**

I regret to inform you that due to the COVID-19 pandemic, it has become necessary for the company to temporarily reduce its workforce.

The Government has set up a new Coronavirus Job Retention Scheme where, instead of being made redundant, the Company places you on a designated form of leave called furlough leave.

Should you accept this option, the Government will provide sufficient funds to enable you to be paid 80% of your pay up to a cap of £2,500 per month. You will remain an employee and be recalled as and when required.

The Company’s intention at this stage with effect from ………….. is to implement furlough leave for you as it is clearly the most beneficial to you and retains all your employment rights with us.

The period of furlough leave does not affect your continuous service with the Company, and you will continue to accrue holiday entitlement during this period.

If suitable work becomes available whilst you are on furlough leave, we may contact you at short notice. You are, therefore, expected to remain available for work and be contactable by the Company.

If your contact details change during this time, please notify the Company as soon as possible by informing [insert name, job title] of your updated details.

This arrangement does require your consent and I would request that you return this letter as soon as possible having signed at the bottom by scan or photo emailed to (email address).

If you are currently working from home, a text reply would also suffice to …………………

If you have any further questions about your rights and layoff benefits, please get in contact with **[contact name and details]**

Your sincerely,

**[Your Name]**

**[Title]**