Dear [ ]

**Impact of coronavirus on our organisation**

[I refer to our [meeting/video conferencing call] with [you/the workforce] on [date], during which we explained how the COVID-19 outbreak has impacted our business and the details of the Government's Coronavirus Job Retention Scheme.]

To minimise the need for redundancies because of the [temporary closure of your place of work/temporary reduction in the need for your role/downturn in business], we are proposing to "furlough" you on 80% of [basic pay] [basic pay plus average commission] (up to a maximum of £2,500 gross per month) as we cannot not provide you with any work for the time being.

This means that you would be designated (with your agreement) as a "furloughed worker" with effect from [insert date].

See [www.gov.uk/government/publications/guidance-to-employers-and-businesses-about-covid-19/covid-19-guidance-for-employees#furloughed-workers](https://www.gov.uk/government/publications/guidance-to-employers-and-businesses-about-covid-19/covid-19-guidance-for-employees#furloughed-workers) for further details of the scheme.

**Furlough leave**

During the furlough period, as furloughed employee you will:

* continue to be employed by us;
* not carry out any work for us; and
* continue to receive 80% of your [basic] salary as outlined above.

Terms and conditions of employment and continuity of employment will not be affected during this period.

**What happens next**

The decision as to whether or not you accept our proposal to furlough your employment on reduced pay is ultimately going to be one for you. However, the alternative may be compulsory redundancy or unpaid leave. Alternatively, the company could elect to treat the legal requirement to close it’s business as a ‘frustrating event’ such that your contract would come to an end immediately and you would not be entitled to any notice pay or redundancy pay. It is clearly our intention to avoid this situation and in line with government guidance we therefore propose that you are designated as a furloughed employee.

I would like to reassure you that, even if your employment is furloughed, we are determined to [reopen your place of work/reintroduce your role/see an upturn turn in business] once the situation has improved.

Please complete the attached acceptance slip and return it to [insert name] to confirm that you are willing to accept the furlough arrangement proposed.

Please look out for further updates and do not hesitate to contact [me/name of individual/the HR department] if you have any queries or concerns.

Yours sincerely,

[ ]

I consent to being designated a furloughed employee for the purposes of the government Coronavirus Job Retention Scheme as proposed in this letter.

Signed: …………………………………………………

Date: ……………………………………………………