[On headed notepaper of EMPLOYER]

[ADDRESSEE]

[ADDRESS LINE 1]

[ADDRESS LINE 2]

[POSTCODE]

[DATE]

Dear [EMPLOYEE],

**Re: Coronavirus Job Retention Scheme**

**EITHER**

[Following the [announcement on [DATE] / period of consultation ending on [DATE]], we confirm that we are designating you a “Furloughed Worker” in accordance with the Government Coronavirus Job Retention Scheme.

Please accept this letter as notice of a change to your employment contract dated [DATE] (Employment Contract) to introduce the following clause:

“If there is a reduction in work, we may temporarily lay you off without pay or reduce your working hours and your pay proportionately. While you are laid off you shall not be required to work and shall have no right to remuneration. While you are on short-time working your working hours may be reduced as we see fit and your remuneration shall be correspondingly reduced.”

We are hereby exercising this clause. You will therefore be laid off as of [DATE].]

**OR**

[Please accept this letter as notice of the Company exercising the lay off clause in your employment contract dated [DATE] (Employment Contract). You will therefore be laid off as of [DATE].]

In accordance with the Government Coronavirus Job Retention Scheme, we are designating you a “Furloughed Worker”. We are therefore exercising our discretion to pay you a percentage of your pay. The Government has stated that it will reimburse 80% of furloughed workers’ wage costs, up to a cap of £2,500 per month. The detail of this is yet to be confirmed. However, we will ensure that any monies that the Company receives in respect of your wage costs that can legitimately be passed on to you are so passed on.

You should keep this letter safe, as your Employment Contract is amended by this letter. The remaining terms of your employment shall be unaffected by this change.

If you have any questions regarding the information in this letter, please contact [NAME].

Yours sincerely,

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For and on behalf of [EMPLOYER]