**Furlough letter to employee - EXAMPLE**

**You should seek expert advice on matters affecting your company's employees as necessary.**

[Send to employee’s address or email. Note you should discuss and record employee agreement to be Furloughed with the employee before you send this letter.]

Dear [Employee name]

**[INSERT FULL NAME OF EMPLOYEE AND NI NUMBER OR PAYROLL NUMBER]**

The purpose of this letter is to formally notify you that your position as [INSERT job role - eg director] for [INSERT company name] is being closed temporarily due to the downturn in business as a result of the COVID-19 Pandemic.

Your last official day of work will be [INSERT DATE - eg 1 March 2020]. Your salary and benefits will continue at their current level [or 80% insert as applicable] during the Furlough period. Please understand this action in no way reflects dissatisfaction with your job performance.

The length of this furlough is [INSERT future date or unknown currently].

We will provide regular information as the current Pandemic unfolds and when we return to normal working routines.

A Furlough is a short-term paid temporary leave of absence at full / 80% [AS APPLICABLE BASED ON ABOVE] of current salary. The furlough period and provisions may be changed or terminated at the sole discretion of the Company, and does not create any employment contract, express or implied.

During the furlough period, your pension and other benefits will continue [IF APPLICABLE].

Yours Sincerely,

[insert signature]

**EXAMPLE BOARD MEETING MINUTE TO FURLOUGH DIRECTORS AND/OR STAFF OUTLINING REASONING**

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| --- |
| *Before you prepare the Board meeting minutes you need to be aware any CJRS Furlough claim may be subject to HMRC retrospective audit and therefore it makes sense to note the date and reasons for the Furlough decision. We appreciate that it will be obvious for some businesses but for Director / Shareholder businesses it is prudent to note details. This will also serve as evidence of the date of the decision.* |

Written [INSERT DATE]

BOARD MEETING MINUTES

Name of Company: INSERT NAME OF LIMITED COMPANY

Company Registration number: INSERT NUMBER

Date: INSERT DATE

Present: INSERT NAMES OF DIRECTORS PRESENT

The Director(s) met to discuss the Corona Covid-19 Pandemic and the effect of the Government Actions regarding restrictions on movement and closure of workplaces.

The Director(s) note that the business is [INSERT REASONS eg. unable to trade / has reduced or restricted trade / severe decline in turnover / supply chain broken / employee(s) unable to travel to work / work inside etc.] whilst the lock-down is in place and have therefore Furloughed the following Directors and employees as per The Corona Virus Job Retention Scheme from [INSERT DATE eg. 2020].

[INSERT name of employee and employee reference number]

Signed:

Director of the company

Date: