TEMPLATE EMAIL FOR EMPLOYER TO DESIGNATE EMPLOYEES AS FURLOUGHED IN ACCORDANCE WITH THE GOVERNMENT’S CORONAVIRUS JOB RETENTION SCHEME AS AT 28 MARCH 2020. THIS DRAFT LETTER HAS BEEN PREPARED BY CLEAVER FULTON RANKIN FOR TOURISM NI. IT DOES NOT CONSTITUTE LEGAL ADVICE AND THE TERMS OF THE JRS MAY BE SUBJECT TO CHANGE. IT IS RECOMMENDED THAT EMPLOYERS SHOULD OBTAIN LEGAL ADVICE BEFORE TAKING ANY ACTION IN CONNECTION WITH THIS DOCUMENT.

**RED TEXT – DELETE AS APPROPRATE AND CONVERT REMAINING TEXT TO BLACK**

Dear **[INSERT NAME]**

**CORONAVIRUS JOB RETENTION SCHEME – CHANGES TO YOUR CONTRACT OF EMPLOYMENT**

As you may be aware, the UK Government announced the Coronavirus Job Retention Scheme (“JRS”) on Friday 20 March 2020. The purpose of The JRS is to enable employers who cannot cover staff costs as a result of Covid 19 to furlough workers who would otherwise have been laid off.

[OUTLINE THE CIRCUMSTANCES RELEVANT TO YOUR OWN ORGANISATION IE WHETHER YOU ARE CLOSING YOUR BUSINESS ENTIRELY OR OPERATING ON A REDUCED CAPACITY BASIS. IF RELEVANT. OUTLINE YOUR DECISION MAKING PROCESS IN RELATION TO HOW FURLOUGHED EMPLOYEES ARE CHOSEN]

We are proposing to designate you as a furloughed employee from [INSERT DATE] for a period of [INSERT LENGTH OF FURLOUGH PERIOD]. In order that we can avail of the JRS, we need to seek your approval to vary the terms of your contract of employment. I am therefore writing to seek your consent to your designation as a furloughed employee. This means that you are effectively given a leave of absence and you are not required to attend the workplace or to carry out any work on our behalf. Your continuity of service will be preserved and you will continue to accrue annual leave during the furlough period.

You will be paid at the rate of [INSERT AMOUNT] per [WEEK/FORTNIGHT/MONTH] and tax and national insurance will be deducted as normal.

[AN EMPLOYER CAN CLAIM WAGE COSTS FROM HMRC TO COVER THE LOWER OF 80% OF AN EMPLOYEE’S REGULAR WAGE OR £2,500 PER MONTH PLUS EMPLOYER NATIONAL INSURANCE CONTRIBUTIONS AND MINIMUM AUTOENROLMENT EMPLOYER CONTRIBUTIONS. AN EMPLOYER CAN TOP UP THE JRS PAYMENT. IN THE ABSENCE OF A CONTRACTUAL RIGHT TO LAY OFF YOU NEED TO OBTAIN THE EXPRESS CONSENT OF EMPLOYEES TO REDUCE PAY]

In the event that it becomes necessary for us to bring the furlough period to an end, you will be notified and you should be ready to return to work. I would also be grateful if you would remain contactable during the furlough period and notify [INSERT NAME] in the event that you become ill or wish to take holiday.

To confirm your consent and agreement to the changes to your terms and conditions of employment as outlined above, please email me immediately by return. In the event that the Government makes any changes to the terms of the JRS, we will update you accordingly.

I appreciate that this is a very difficult time for everyone. We are doing this so that we can try to maintain a viable business for the future and I want to thank you very much for your patience and co-operation.

Yours sincerely,

**[insert name]**

**[insert position]**