# **Letter confirming an agreement to flexible furlough**

An employer can adapt this template to confirm flexible furlough arrangements with employees and workers. [See more about furlough and the Coronavirus Job Retention Scheme on the Acas website](https://www.acas.org.uk/coronavirus/furlough-scheme-pay).

Options to fill in this template are in [square brackets].

Dear [name of employee/worker],

As discussed with [name of HR/manager] on [date when flexible furlough was discussed with employee/worker], we will put you on flexible furlough.

This is with effect from [date]. This means you will work for the hours we agreed and will be furloughed for the rest of your usual working hours.

You will still be employed by us and we will be able to use the government's Coronavirus Job Retention Scheme.

[Use option A or B]

[Option A] Your usual working hours are [number of hours worked per week and/or normal working days and hours].

[Option B - use this option where usual hours vary] Your usual working hours, which have been calculated in accordance with government guidance, are [number of hours].

While on flexible furlough, you will work [set out working hours that have been agreed].

If the proposals in this letter are agreed, your contract of employment will be temporarily varied. You will need to confirm your agreement to the variation by signing the section at the end of this letter headed ‘confirmation of agreement’ and return a copy to us. We are sending 2 copies of this letter so that you can keep one for your records. Unless we agree otherwise and unless your contract of employment is terminated by you or by us before that date, the temporary variation will come to an end on the date when you return to your usual work hours.

We will review this agreement [how regularly you will review the agreement]. If government guidance or business needs change, this agreement may be varied. We will discuss this with you and ask for your agreement before any further change is made.

You may remain on flexible furlough until the Coronavirus Job Retention Scheme ends, currently on 31 March 2021. However, as soon as we think we can get you back to work as normal, we will let you know and will expect you to return to your full usual hours immediately unless agreed otherwise.

To summarise, this is how flexible furlough will work:

1. You will work from [date] for [number of hours per week]. This represents [fraction or percentage] of your usual working hours.

2. When working you will be paid [amount based on appropriate fraction/percentage of normal pay when working] based on your [monthly/weekly] [wage/salary] of £[X] per hour.

3. For the times when you are not working and are on furlough, you will receive [80% or another percentage up to 100% as is agreed] of your normal pay for your furloughed hours.

4. Your pay for your furloughed hours will be £[X] per hour.

5. Deductions for tax, national insurance and any pension contributions will be deducted from your pay in the usual way.

6. Subject to the above agreed temporary variations, your contract of employment will continue on the same terms as before.

7. Your statutory rights are unaffected by this variation to your contract of employment.

If you agree to this temporary variation of your contract, please sign and date below and return a signed copy of the letter to [HR/manager] by [date].

If you have any questions about your entitlement to annual leave or any of your other rights or entitlements during this period, please direct those questions to [HR/manager].

Yours sincerely,

[name of employer]

Confirmation of agreement

We agree that the contract of employment between [name of employee/worker and name of employer] will be temporarily varied and that [name of employee/worker] will be partly on furlough on the terms set out in this letter.

Signed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (employee/worker)

Signed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (employer)

Employee/worker contact details:

Tel: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Email: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_