

[Print on Company Letterhead Address]

<<Name>>
<<Title>>
<<Company Name>>
<<Address>>
<<Postcode>>

<<Date>>

Dear <<Insert Director Name>>,

**Extension to Coronavirus Job Retention Scheme for Directors (the Scheme)
“Flexible Furlough” Arrangements**

As you know from our recent telephone call on <<insert date>>, under the extension to the Scheme effective from 1 November 2020 to 30 April 2021, the rules on furloughing workers mean that whilst your <<salary>> is topped up whilst you are not working. This continues the arrangements introduced on July 1 2020. The reduced hours rules are known as ‘flexible furlough’.

As a result of <<state reason e.g. the current economic position for you to [return][continue] on <<insert date>>. We are, therefore, requesting <<insert date>> on the following basis:

- <<Detail work pattern for flexible furlough for the hours when you are working>>
- You will remain on furlough when director will be on furlough. You must not work for the Company during this period. There must be a clear separation between the time when you are on furlough and when you are working. **continue to be a director of the Company if reasonably necessary to comply with the Companies Act 2006**

For furloughed hours, you will be paid <<state amount e.g. 80% of your normal salary>>.

EITHER

<<state amount e.g. 80% of your normal salary>> or a fixed amount of £2,500 per month>>.

OR

<<state amount e.g. 100% of your normal salary>>. If the Company is topping up your pay during furlough leave, you will be paid <<state amount e.g. 100% of your normal salary>> for furlough leave and the hours you are working on flexible furlough.

EITHER

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<<You will [continue to] be required to return to your normal workplace during the periods you are working on flexible furlough and the company's COVID-19 risk assessment which details the steps to be taken to ensure that the workplace is safe and ready for the return of our employees.

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OR

<<You will [continue to] work from home during the periods you are working on flexible furlough>>.

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Flexible furlough is a temporary variation of your normal terms and conditions of employment and will last until <<state date>>, after which your terms and conditions of employment will be reviewed]. Annual leave will continue to accrue during your flexible furlough period and your continuity of employment is unaffected.

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The Company reserves the right to vary your normal working hours or full furlough before this date, subject to <<state date>>.

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Please sign and date a copy of this letter and return it to [be placed][continuing] on flexible furlough.

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Please contact me if you have any queries.

Yours sincerely,

A

M

<<Name & Title>>

For and on behalf of <<Company Name>>

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I agree to [be placed][continuing] on flexible furlough from <<insert date>>. I understand that I must continue to work for the Company whilst on flexible furlough leave, except in line with the terms of your letter dated <<insert date>> in accordance with the Companies Act 2006 and the Company's Articles of Association to fulfil my duties in the role of <<insert position>>.

I agree to [be placed][continuing] on flexible furlough from <<insert date>>. I understand that I must continue to work for the Company whilst on flexible furlough leave, except in line with the terms of your letter dated <<insert date>> in accordance with the Companies Act 2006 and the Company's Articles of Association to fulfil my duties in the role of <<insert position>>.

Name.....

Signed.....

Date.....

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E