

[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 your <<salary>> is topped up 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. financial difficulties>>, the Company is in a position for you to [return][continue] <<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 the time when you are working. **continue to be a director of the Company as reasonably necessary to carry out the duties of the Company 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 minimum 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 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 to your 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 place it in the envelope provided to be placed in the return post 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>>

P

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.

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Name.....

Signed.....

Date.....

L

E