Dear[Employee Name]

**RETURN FROM FLEXIBLE FURLOUGH**

As you know, in view of the impact of Covid-19 on the Company, it was necessary to place you on Flexible Furlough under the Coronavirus Job Retention Scheme (as extended, and which we now refer to as the Extended CJRS) from [date] [*IF YOU HAD SPECIFIED A RETURN DATE IN THE EMPLOYEE’S FURLOUGH AGREEMENT:* to [date]].

As agreed in our letter of [date], during your Flexible Furlough, you have not been required to work the full amount of your usual hours and you were paid as normal during your Furlough Working Hours. For your Furloughed Hours, your normal entitlement to pay under your terms and conditions of employment was suspended, with your Furlough Pay for those hours calculated in accordance with the terms of the Extended CJRS as 80% of your pay up to the maximum grant available under the Extended CJRS for Furloughed Hours.

*NOTE: We have assumed here that you did not top up the employee’s pay during their Furloughed Hours above the amount that you were required to pay them under the terms of the Extended CJRS. If you did top up employees’ pay for their Furloughed Hours, you will need to tailor the wording in this letter relating to Furlough Pay accordingly.*

We are grateful for your understanding and cooperation during this difficult time. Your agreement to be placed on Flexible Furlough and to receive Furlough Pay has allowed us to [*INSERT details of how furlough has helped, e.g.,* safeguard the business in a time of reduced demand, save employment costs and avoid/reduce the need for redundancies].

**Returning to your normal hours of work**

[*EITHER:* We are pleased to inform you that due to [an increased need for your role/an upturn in business], we now need you to resume work on your normal contracted hours and at your usual rate of pay from [date].] [*OR, IF YOU HAD SPECIFIED A RETURN DATE IN THE EMPLOYEE’S FURLOUGH AGREEMENT:* We are pleased to confirm that you will be resuming work on your normal contracted hours and at your usual rate of pay from [date].]

*NOTE: We have assumed that employees returning from working reduced hours on Flexible Furlough to their normal hours of work will continue to work at the same location (i.e., from home, or at the workplace) as they have done during their Flexible Furlough. If you intend to make changes, e.g., requiring an employee who has been working remotely to start attending the workplace again, you will need to tailor this letter accordingly. If you are considering making such a change, you will also need to bear in mind the Government guidance on working safely. For further information, see the Coronavirus FAQs on ‘Health and safety measures’, which are available on our website.*

[*IF YOU MIGHT FURLOUGH EMPLOYEES AGAIN:* **Possibility of further furlough.**

Although we do now have sufficient work for you to return to working your normal hours, please be aware that our recovery is still in its early stages and it is possible that we may have to place you on reduced working hours on Flexible Furlough and Furlough Pay again or place you on Furlough Leave and Furlough Pay with no requirement to carry out any work, if circumstances change. If this is necessary, we will seek your agreement at the relevant time.]

I would like to thank you for your continued support for the Company. If you have any queries or concerns, please contact [name/position] on [contact details].

Kind regards

[Name, position]