**Template letter: Ending full or flexible furlough under the Extended CJRS**

***BEFORE USING THIS LETTER, PLEASE NOTE: This template letter is intended for use to end full or flexible furlough arrangements under the Coronavirus Job Retention Scheme (‘the Extended CJRS’) when the Extended CJRS comes to an end on 30 September 2021, with employees returning to work. It is based on the official guidance available as at 7 September 2021. It includes a number of options, depending on: whether the employee has been on full or flexible furlough; whether any changes to the employee’s terms and conditions or working arrangements are proposed; and whether they will return to the workplace or work from home either fully or on a hybrid basis. However, this letter does not cover the situation where an employee who has been unfit for work due to long-term sickness has been on furlough. If you have any employees in this position, you will need to communicate with them separately about them moving on to sick leave if they remain unfit to return to work. If you have completed a redundancy process and the employee has not been selected for redundancy, you may use this letter. However, if the employee is at risk of redundancy and the consultation period is ongoing, see the Make UK template letter, ‘Ending furlough under the Extended CJRS where redundancy is a possibility’. Wording in square brackets will require tailoring to reflect the Company’s approach. We have included some brief drafting notes in red text for your information, which should be removed prior to sending this letter to employees.***

Dear[Employee Name]

**END OF FURLOUGH**

As you know, in view of the impact of Covid-19 on the Company, it was necessary to place you on [Furlough Leave/Flexible Furlough] under the Coronavirus Job Retention Scheme (as extended, which we refer to as the ‘Extended CJRS’) from [date].

[FOR EMPLOYEES ON FULL FURLOUGH: As agreed in our letter of [date], during your Furlough Leave you have not carried out any work for us and your normal entitlement to pay under your terms and conditions of employment has been suspended with us instead paying you 80% of your pay up to a maximum of £2,500 per month, calculated in accordance with the terms of the Extended CJRS (your ‘Furlough Pay’).]

[FOR EMPLOYEES ON FLEXIBLE FURLOUGH: 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. You were paid as normal for the hours that you worked (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 applicable limits under the Extended CJRS for Furloughed Hours.]

*NOTE: We have assumed above that you did not top up the employee’s pay during their Furlough Leave/Furloughed Hours above the amount that you were required to pay them under the terms of the Extended CJRS. If you did top up pay, you will need to tailor the wording of 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 [Furlough Leave/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]].

*NOTE: In the paragraphs below, we have provided that the employee will resume work on Friday 1 October 2021, which is the first working day after the Extended CJRS ends. If you would prefer for employees to return to work from Monday 4 October 2021, you can amend the letter to provide for this. However, when furlough ends, the normal position is that employees will revert to their underlying terms of employment, so they would be entitled to be paid their normal pay from 1 October even if you do not require them to work on that day.*

[*IF EMPLOYEES WILL RETURN TO WORK WITHOUT ANY CHANGES TO THEIR TERMS AND CONDITIONS OF EMPLOYMENT:* The Extended CJRS comes to an end on 30 September 2021. We are pleased to confirm that you will be resuming work from [1 October 2021] at [*employee's normal start time*] on the terms and conditions of employment that applied before your [Furlough Leave/Flexible Furlough] began.]

*NOTE: We have provided above for the employee to return to work on the terms and conditions of employment that applied before their Furlough Leave/Flexible Furlough began. If there has been a pay rise while the employee has been on furlough, we recommend that you amend the letter to refer to this.*

*[IF EMPLOYEES WILL RETURN TO WORK, BUT YOU PROPOSE CHANGES TO THEIR TERMS OR WORKING ARRANGEMENTS (E.G. IN PARTICULAR, THEIR HOURS, PAY, OR PLACE OF WORK):* The Extended CJRS comes to an end on 30 September 2021. We are pleased to confirm that you will be resuming work from [1 October 2021] at [*employee's normal start time*] on the terms and conditions of employment that applied before your [Furlough Leave/Flexible Furlough] began, except in relation to the potential changes to your terms or working arrangements that we have raised in the [Company’s announcement] [discussions with you] [letter] of [date]. We will continue to communicate with you separately about these proposed changes.

*NOTE: You may wish to introduce changes to the terms and conditions or working arrangements of employees when their period of furlough ends. For example, during the pandemic, home working increased and you may have introduced or be in the process of introducing a requirement for home or hybrid working for parts of your workforce which will affect those returning from furlough. Alternatively, or in addition, you might be making or have made other changes to terms and working arrangements, such as to pay, hours of work, or start times. We recommend that you communicate and/or consult separately with employees who are ending furlough about any changes to terms or working arrangements which you intend or propose to apply on their return. This letter assumes that you have already begun to inform/consult with employees about the proposed changes. When deciding what process to follow to implement any such changes, you should be aware that the same legal risks and considerations apply to such changes as if the employees had not been on furlough. For more information on the legal risks of different approaches to changing terms and working arrangements and advice on how to consult on and implement any changes, Make UK members can access the resources on our website or talk to their adviser. Non–members can call us on 0808 168 5874 or email* *enquiries@makeuk.org* *for information on how Make UK can advise you on a consultancy basis*.

[*IF RETURNING TO THE WORKPLACE FROM FULL FURLOUGH OR WHERE WORK DURING FLEXIBLE FURLOUGH HAS BEEN REMOTE:*

If you are returning to the workplace for the first time in a while, please be reassured that we have implemented appropriate health and safety measures. We will provide training on these measures when you first report for work. For information about the health and safety measures in place, please see [*provide details]*. [*If you operate workplace Covid-19 testing, provide details here.*]

*NOTE: If an employee expresses concern about returning to work on the grounds of health and safety, we recommend that you seek advice on how best to handle this in the particular circumstances.*

However, it is essential that you do **not** attend the workplace if you are required to self-isolate or quarantine in accordance with Government guidance applicable on your scheduled return date. Should this occur, please report your absence in the normal way as soon as you are aware that you have to self-isolate or quarantine. For information on self-isolation requirements, see the NHS website: <https://www.nhs.uk/conditions/coronavirus-covid-19/self-isolation-and-treatment/when-to-self-isolate-and-what-to-do/>. If you are unsure about whether you need to self-isolate, please contact [HR/your line manager].

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

Kind regards

[Name, position]

***Disclaimer****: This letter and its drafting notes are based on the Government guidance available as at 7 September 2021. They do not constitute specific legal advice and should not be relied upon as such.*