[Date]  
[Employee name and address]

Re: Notice of Furlough

Dear [employee name],

We regret to inform you that because of the current level of work available as a result of COVID-19, we have opted to place you on furlough (temporary layoff) during the next [number] weeks. You are not authorized to work during the furlough without advance written authorization from [manager, supervisor, or other].

The furlough will begin on [date]. We are hopeful that we will be able to restore you to your prior position with our company on or around [date]. However, it is important to note that we reserve the right to change this date based on our business needs.

During this period:

1. You will retain your seniority with the company.
2. [Remove language if not applicable] The company will pay for both your portion and the company’s regular contribution of your health insurance. Upon your return, you may be required to reimburse the company for the catch-up contributions.
3. You may be eligible for unemployment benefits during this time. We recommend contacting the [state] unemployment department for further information and to apply.
4. [Remove language if not applicable] If you have available vacation time/PTO that you would like to use during this time, you are welcome to use it, but are not required to do so. If you would like to use some or all of your available vacation during this time, contact [insert name].
5. It is important to us that your transition into furlough and back to work goes as smoothly as possible. Therefore, if you have any questions or concerns regarding these transitions, contact [insert name].

We very much appreciate your contributions to the organization this year. We wish you all the best during this unprecedented time and are looking forward to your return to work following this furlough period.

Best regards,

Supervisor/Office Manager/HR Representative