Effective immediately **[Company Name]** is implementing a furlough program throughout our entire organization. This means that most of our employees – including myself and all other top executives – will be furloughed for the equivalent of one week during the upcoming three months**. [Replace the prior sentence with the appropriate wording. i.e. This means that employees in certain departments or areas of the business will be furloughed for . . . or This means that employees in specific positions will be furloughed for . . . , etc.]** This furlough will be unpaid.

We are doing this to preserve our operations and continue to deliver for our customers while confronting the issues raised by some of the most difficult social and economic conditions we have ever experienced.

After much consideration, we decided a furlough program would be the fairest and least intrusive way to meet these fiscal challenges. We sincerely hope this minimizes the need for any layoffs or more drastic actions going forward.

As we go through the next few **[weeks, months],** you will be receiving information from Human Resources or your manager explaining the program, including some FAQs to help answer any of your questions and address your concerns about pay and benefits.

We have made some very difficult decisions, all with the goal of keeping [**Company Name**] strong and preparing for the future. I understand I have asked a great deal of you, and I regret adding to your burden with this program.But my sincere hope is that this step removes the need to do anything more drastic, and that business conditions improve.

As always, I thank you for your patience and loyalty to [Company Name].