Name of the employer:  
Name of the company:  
Address of the company:  
Contact details of the company:

Date: ------------------

Name of contractor:  
Address of the contractor:  
Contact details of the contractor:

RE: Revision of contract services between [X] and [Y]

Dear (name of the contractor),

I am very much regretful to inform you that due to the COVID-19 pandemic, we have decided to reduce the contract services of every individual working with us. As a result, the working hours of all the employees will also be reduced. Regrettably, your work schedule will be reduced from fulltime to 60% effective from now on. Apart from the reduction in contract services, there will be a reduction in the accrual of annual leave as well as an annual salary.

We are forced to reduce the contract services owing to the pandemic across the world.

Please let me know if you have any problem or query.

Sincerely,

Signatures of the authority  
Your designation in the company