

CHANGE 2 TO ANNEX A: USAREUR ADMINISTRATIVE FURLOUGH PLANNING GUIDANCE; DETAILS TO USAREUR ADMINISTRATIVE FULOUGH PLANNING GUIDANCE.

A-1. References:

a. 5 USC 63, Leave.

b. DOD 7000.14-R, Financial Management Regulation (FMR); Volume 7A, Military Pay Policy and Procedures-Active Duty and Reserve Pay; Chapter 44, Withholding of Income Tax.

A-2. Affected Employees. All Department of the Army U.S. civilian employees paid from Department of the Army appropriated funds are affected by this furlough.

A-3. Exceptions and Exemptions. USAREUR's intent is to furlough all affected employees, with extremely limited exceptions. Exceptions include the DOD approved categorical exceptions as follow:

a. All employees deployed in a TDY status or temporarily assigned, including temporary change of station (TCS) assignments, to a combat zone. Annex B of this guidance provides a current list of designated combat zones.

b. Nonappropriated fund (NAF) employees, regardless of funding source. However, NAF employees may still be furloughed under DOD NAF and Army NAF policies and procedures if funded by appropriated funds or for other business-based reasons.

c. Local national employees.

d. Individuals appointed by the President with Senate confirmation who are not covered by the leave system in 5 USC 63 (ref A-1a), or an equivalent leave system.

e. ~~Civilian personnel funded with National Intelligence Program (NIP) will be determined by the Director of National Intelligence.~~ **National Intelligence Program (NIP) funded Army employees are exempt from furlough.** Employees funded with Military Intelligence Program (MIP) will be subject to furlough

f. Foreign Military Sales (FMS) employees whose positions are exclusively funded from FMS administrative and FMS case funds. FMS positions funded in whole or in part by DOD appropriations (to include pseudo cases) are subject to furlough.

g. Full-time Sexual Assault Prevention and Response (SAPR)/Victim Advocates and Sexual Assault Response Coordinators, to include headquarters full-time SAPR program management staff members.

CHANGE 2 TO ANNEX A: USAREUR ADMINISTRATIVE FURLOUGH PLANNING GUIDANCE; DETAILS TO USAREUR ADMINISTRATIVE FULOUGH PLANNING GUIDANCE.

h. Employees who are not paid directly by accounts included in the Department of Defense-Military (subfunction 051) as identified by Army.

A-4. Furlough Period. Current DOD guidance limits administrative furloughs resulting from sequestration to 88 hours or 11 workdays for each employee before the end of FY 13. The furlough period will begin no earlier than 8 July 2013 and run no later than 30 September 2013. An employee's first day of furlough will be no earlier than 8 July 2013.

A-5. Effect on Living Quarters Allowance (LQA) and Post Allowance. A furlough consisting of 11 non-continuous days does not affect employee eligibility for LQA and post allowance. USAREUR employees who currently receive LQA and post allowance will continue to be eligible for and receive them during this planned furlough period.

A-6. Furlough Schedule.

a. USAREUR major subordinate commands (MSCs) and the Commander, USANATO Brigade, will establish a furlough schedule for their employees in compliance with the requirements in this document and the references in the basic memorandum (paragraph 1) and paragraph A-1.

b. HQ USAREUR staff organizations will furlough half of their affected employees on Monday and the other half on Friday. As necessary or on employee request, the Deputy Chief of Staff (DCoS), HQ USAREUR, and staff principals may approve deviations from this schedule. The DCoS and staff principals may delegate to lower supervisory levels the authority to adjust an employee's furlough day as a one-time **or continuing** exception (~~that is~~, from Monday to Friday, or the reverse).

c. Furlough time for part-time employees will be prorated based on their work schedule. For example, an employee working only 40 hours per 80-hour pay period will be furloughed one half of the hours mandated for full-time employees.

d. Furlough days may not be scheduled on Federal holidays. Furlough days that fall on Federal holidays will be rescheduled. Monday and Friday furlough days that coincide with Federal holidays will be rescheduled within the same week to Tuesday and Thursday, respectively.

e. To the extent possible, management must ensure supervision of the workforce each day by establishing furlough schedules of available supervisors to cover the entire work week.

A-7. Furlough Notices, Proposing Officials, and Deciding Officials (DOs).

CHANGE 2 TO ANNEX A: USAREUR ADMINISTRATIVE FURLOUGH PLANNING GUIDANCE; DETAILS TO USAREUR ADMINISTRATIVE FULOUGH PLANNING GUIDANCE.

a. Notices. The use of OSD-approved notices of proposed furlough and final furlough-decision templates is mandatory. These templates have been, ~~or will soon be,~~ distributed to the staff and subordinate organizations. **Proposing and Deciding Officials must physically sign all notices of proposed furlough and final furlough decision; they may not use electronic signatures.** To the maximum extent possible, the proposing officials (b below) and DOs (c and d below), respectively, will personally deliver to each affected employee the notice of proposed furlough and the final notice of decision to furlough.

(1) Furlough officials will ask each employee to sign a copy of the proposed notice and final decision notice. The employee's signature ~~will~~ only acknowledges receipt of the notice; it does not imply agreement or disagreement with the proposed action or final decision, nor does it take away any right of appeal. **Management will retain a copy of each proposal and final decision furlough notice and provide a copy when requested, for official record keeping purposes. In addition to the signed proposal and decision notices, including the employee signature acknowledging receipt, additional anticipated documentation may include:**

(a) All documentation of the efforts made to issue the Notice of Proposed Furlough or Notice of Final Decision to the employee (i.e. e-mail traffic, read-receipt e-mails, certified mail receipts, etc.) when the notice(s) was (were) not issued in person.

(b) Any written or oral reply made by the employee. In the case of oral replies, deciding officials should summarize the content of the reply in a memorandum for record.

(c) Any other miscellaneous documentation related to the furlough of the employee.

(2) Should an employee decline to sign, a management official will annotate, sign, and retain a copy of the notice or decision. If available, another management official should serve as a witness and also sign the annotated copy.

(3) When an employee is absent from the workplace at the time notices or decisions are to be delivered personally, a management official will provide the notice through other reliable means (that is, certified mail, regular mail, **email** or personal delivery to the employee's home) and retain a record documenting how the official provided each notice.

b. Proposing Official. Normally, an employee's first-line supervisor will serve as the furlough-proposing official. To the extent possible, proposing officials will personally issue notices of proposed furlough to their employees. Officials will issue notices no earlier than 28 May or later than 5 June 2013.

CHANGE 2 TO ANNEX A: USAREUR ADMINISTRATIVE FURLOUGH PLANNING GUIDANCE; DETAILS TO USAREUR ADMINISTRATIVE FULOUGH PLANNING GUIDANCE.

c. DO. The CG, USAREUR, has delegated furlough decision authority (basic memo, paragraph 4) to specific individuals designated as furlough DOs, who are also identified in subparagraph d below. The DO for an employee must be at least one supervisory level higher than the proposing official for that employee. DOs are charged with, and accountable for, making and issuing final decisions on furloughs of employees, whether or not that employee submits any response to the notice of proposed furlough. DOs will issue notice of final furlough decision to employees no earlier than 5 June or later than 1 July 2013, but in any case, only after the employee's 7-day reply period has passed. In making a final decision, DOs will carefully consider all evidence of record, including full and fair consideration of the employee's response, if any, and the needs of the Army. ~~DOs are authorized to execute the full range of options in providing relief in individual employee cases, as determined necessary, and to issue the following final furlough decisions after advising the appropriate official (paragraphs 8d(1)(c) and d(2)(b)) of such action:~~

(1) DOs are authorized to execute the full range of options in providing relief in individual employee cases, as determined necessary, and to issue the following final furlough decisions after advising the appropriate official (paragraphs 8d(1)(c) and d(2)(b)) of such action:

(a) Exception from furlough for any individual employee in the grade of GS-15 (or equivalent) and below, and

(b) Limitation of the furlough to less than 88 hours or 11 workdays. ~~USAREUR DOs may limit the number of hours and days that any full-time employee in the grade of GS-15 (or equivalent) and below will be furloughed before the end of FY 13.~~

~~**(3) Recall an employee from furlough (resulting in an overall reduction in the number of FY 2013 furlough hours for that employee) only as necessary to protect the health, safety and security of personnel or property; to ensure the direct and timely provision of services and materiel to deployed units or to units that are preparing to deploy; or to perform similar mission critical functions. No additional funds will be authorized for furlough recall.**~~

(2) Deciding Officials may recall an employee from furlough (resulting in an overall reduction in the number of FY 2013 furlough hours for that employee) only as necessary to protect the health, safety and security of personnel or property; to ensure the direct and timely provision of services and materiel to deployed units or to units that are preparing to deploy; or to perform similar mission critical functions. No additional funds will be authorized for furlough recall.

d. Designation and Delegation of DO Authority.

CHANGE 2 TO ANNEX A: USAREUR ADMINISTRATIVE FURLOUGH PLANNING GUIDANCE; DETAILS TO USAREUR ADMINISTRATIVE FULOUGH PLANNING GUIDANCE.

NOTE: For an administrative furlough of 30 days or less, 5 USC gives a covered employee certain procedural rights under adverse action procedures.

(1) For subordinate units, the commanders of USAREUR MSCs and the Commander, USANATO Brigade, are designated as DOs for the purposes of the adverse action processes associated with the FY 13 administrative furlough.

(a) The DO may delegate this designation and authority to one or more officials under his or her supervision who would be in the best position to determine the fair and equitable application of the furlough to an employee. The delegated DO may not further delegate this designation or authority.

(b) The delegation of authority must be in writing **and signed by the delegating official**; may not be to an official lower than the first supervisor who is a colonel, GS-15, or equivalent in the employee's chain of command; and must delegate all authorities listed in subparagraph A-7c above.

(c) As USAREUR intent is to furlough all affected employees with extremely limited exceptions, when deciding-official authority is delegated, the DO (delegated) considering any type of relief from the furlough for an employee **that will result in limiting or reducing the number of furlough hours or days to which that employee is subject in FY 2013** must advise the appointing DO (USAREUR MSC commander) of such planned relief before issuing a final decision.

(d) Commanders will be held responsible for any and all actions taken pursuant to their designation as a DO and for any actions taken by officials under their supervision to whom deciding-official authority was delegated. Should conditions warrant and if appropriate, commanders will suspend or rescind the deciding-official designation and the delegation of authority associated with such a designation.

(2) For the HQ USAREUR staff, the first supervisor who is a colonel, GS-15, or equivalent in the employee's chain of command, and who is at least one supervisory level higher than the proposing official, is designated as the DO for the purposes of the adverse action processes associated with the FY 13 administrative furlough. For employee's for whom the proposing official is a colonel, GS-15, colonel/GS-15 equivalent, or higher the first higher level supervisor in the employee's chain of command is designated as the DO for that employee.

(a) The DOs are delegated all authorities listed in subparagraph A-7c above. The delegated DOs may not further delegate this designation or authority. USAREUR will hold DOs responsible for any and all actions taken pursuant to this delegation and should conditions warrant, USAREUR will suspend or rescind the DO delegation of authority when appropriate.

CHANGE 2 TO ANNEX A: USAREUR ADMINISTRATIVE FURLOUGH PLANNING GUIDANCE; DETAILS TO USAREUR ADMINISTRATIVE FULOUGH PLANNING GUIDANCE.

(b) As USAREUR intent is to furlough all affected employees with extremely limited exceptions, HQ USAREUR DOs who are considering any type of employee furlough relief **that will result in limiting or reducing the number of furlough hour or days to which an employee is subject in FY 2013** must advise the DCG, USAREUR, **via a SAS** through the chain of command, of such planned relief before rendering a final decision.

NOTE: A decision to recall an employee from furlough, or to otherwise adjust the furlough, but which will not result in limiting or reducing the number of furlough hours or days to which the employee is subject in FY 2013 to less than 88 hours/11 days, does not require advising the DCG/MSD Commander prior to making the decision.

e. Granting Employees Furlough Relief. When ~~granting an employee~~ furlough relief **is to be granted to an employee** (that is, ~~an exception from the described furlough,~~ a **decision to limit or reduce** ~~on~~ the number of furlough hours **and or** days **to which an employee is subject**, or **a** to recall an employee from furlough **that results in an overall reduction in FY 2013 furlough hours for that employee**), DOs will **notify the CG, USAREUR of such action** ~~send a memorandum identifying the action taken and the underlying rationale~~ through the chain of command ~~to the CG, USAREUR~~. **This notification must occur concurrently with the granting of such relief and will consist of a SAS and memorandum (addressed to the Assistant Secretary of the Army (Manpower and Reserve Affairs) for signature by the USAREUR CG) identifying the action taken and the underlying rationale for such relief.** ~~As required by HQDA,~~ **Concurrent with granting such relief, USAREUR will send the rationale memorandum to the Assistant Secretary of the Army (Manpower and Reserve Affairs) for reporting to the Secretary of the Army.**

f. Notification Deadline. DOs must personally, to the extent possible, issue furlough-decision notices to their employees no later than 1 July 2013. DOs will make a final decision in all cases, even in cases in which an employee did not submit a reply.

g. As requested, ~~the officials designated as Deciding Officials in paragraph A-7d(1) and (2)~~ **organizations** will provide reports to the USAREUR CG **or USAREUR G1 CPD** (consolidated at the staff principal/equivalent level for USAREUR Headquarters employees) **for reporting to HQDA** ~~Reports will include, at a minimum as to:~~

(1) **The number of employees in their organization (not including Local National or Non-Appropriated Fund employees), broken out as directed.**

(2) **The number of employees issued a notice of proposed furlough.**

(3) **The number of employees to whom notices of proposed furlough were not issued because the employee was subject to an approved furlough exception **or for some other reason.****

CHANGE 2 TO ANNEX A: USAREUR ADMINISTRATIVE FURLOUGH PLANNING GUIDANCE; DETAILS TO USAREUR ADMINISTRATIVE FULOUGH PLANNING GUIDANCE.

(4) The number of employees issued a notice of final furlough decision.

(5) The number of employees issued a furlough **notice that excepted them in full or in part from furlough based on exceptions granted through** the adverse action process.

A-8. General Guidance. The following general guidance applies:

a. Supervisors will ensure that furloughed employees do not work on-site or from home, officially or unofficially, on furlough days and time.

(1) Employees cannot volunteer to work. Supervisors will direct employees to depart if they are at work or show up to work during their furlough day or time.

(2) Overtime and compensatory time cannot be used to offset furlough hours. Supervisors will not allow and civilian employees will not work any hours in excess of their normal duty day (~~including credit hours~~) during the furlough period **unless an exception is granted in accordance with paragraph A-8(d) below.**

(3) Government-issued cell telephones will be turned off during furlough days.

(4) **The use of flexible work schedules is allowed during the furlough period in conformance with AER 690-990-100 so long as it consists of a continuous hour work period and a lunch break, as appropriate. Credit hours are not considered overtime or compensatory time hours. Therefore, as necessary, the use of credit hours under a flexible work schedule is available provided approval for the credit hours is granted by a supervisor in the employee's chain of command in advance of performance of the work.**

b. Supervisors will cancel authorizations for employees to—

(1) ~~Be on an alternate or flexible work schedules for the duration of the furlough period.~~ **Be on a compressed work schedule for the duration of the furlough period.** Employees should be informed of work schedule changes at least a week in advance of the change.

(2) Perform telework on furlough days.

c. Supervisors will properly track and document furlough time in the Automated Time Attendance and Production System (ATAAPS) for proper payroll processing and reconstruction in the event of an audit. Furlough days and hours will be coded "KE."

CHANGE 2 TO ANNEX A: USAREUR ADMINISTRATIVE FURLOUGH PLANNING GUIDANCE; DETAILS TO USAREUR ADMINISTRATIVE FULOUGH PLANNING GUIDANCE.

(1) Certifying officials are ultimately responsible for ensuring furlough hours are scheduled, properly entered in ATAAPS, and certified each pay period.

(2) ATAAPS is the only method of accounting for non-pay furlough hours as the furlough “nature of personnel action” process-data does not flow to Defense Finance and Accounting Services.

d. The provisions concerning overtime work apply equally to all USAREUR employees, to include those excepted from furlough. Overtime work for an employee subject to furlough must be approved by an official designated as the DO for that employee for purposes of the FY 2013 furlough. Overtime work for employees not subject to furlough must be approved by an official designated as a DO in accordance with paragraph A-7d above.

(1) The CG, USAREUR, has delegated overtime exception approval authority as follows:

(a) The first HQ USAREUR staff supervisor in the employee’s chain of command who is a colonel or GS-15 is authorized to approve exceptions to the overtime prohibition during the furlough period. Authorizing officials will be held responsible for all actions taken pursuant to this delegation. Should conditions warrant, USAREUR will suspend or rescind the individual or general delegation of authority, if appropriate.

(b) Commanders of USAREUR MSCs and the Commander, USANATO Brigade, are authorized to approve exceptions to the overtime prohibition during the furlough period. They may further delegate this authority to officials they have designated as furlough DOs. Provisions in paragraph A-7d(1) (that is, delegation in writing, commander responsibility for actions taken, and rescinding of the designation and delegation) apply equally to the delegation of this authority.

(2) Before recommending the approval of overtime work, commanders, supervisors and other management officials must make every effort to meet mission requirements by using the latitude to adjust (in advance) each employee’s scheduled furlough hours/days. All other options will be considered before overtime work is authorized; overtime work will be approved only when all other options are impracticable. Officials who are authorized to approve overtime exceptions may approve overtime work that is necessary to –

(a) Protect the health, safety, and security of personnel and property.

(b) Ensure the direct and timely provision of services and material to deployed units or to units that are preparing to deploy.

CHANGE 2 TO ANNEX A: USAREUR ADMINISTRATIVE FURLOUGH PLANNING GUIDANCE; DETAILS TO USAREUR ADMINISTRATIVE FULOUGH PLANNING GUIDANCE.

(c) Perform **similar** mission-critical functions ~~that are similar to those in (a) or (b) above.~~

~~(d) Perform mission-critical functions that could not have been performed without the overtime (for example, through advance planning) and where the lack of overtime will create mission failure or result in disproportionate costs to the Army.~~

(3) Supervisors will document any approval of overtime work in advance of actual work performance, receive a signed and dated approval from the approval authority, and document the purpose of the overtime work and the rationale for concluding the work meets the criteria in A-8(2) above. This applies whether the overtime work will be paid or awarded as compensatory time off, and regardless of the number of overtime workhours authorized.

(4) No additional funds will be authorized for overtime work.

e. Functions currently performed by or designated for performance by civilian employees may not be transferred or assumed by contractors. Contractors cannot perform inherently governmental work. Supervisors will also determine the need and appropriateness of realigning military personnel to perform civilian work during civilian employee absences.

f. If possible, scheduling of furlough hours or days during TDY periods should be avoided. Supervisors should consider cancelling the TDY if such a conflict is unavoidable. If the TDY is deemed necessary, employees on TDY during the furlough period must continue to account for furlough hours in the pay record at their permanent organization and employees are not to perform any work during furlough hours. ~~Personnel cannot work overtime or earn compensatory time or credit hours while in TDY status.~~

g. No proposed furlough notice or notice of final decision is required for employees who are in leave without pay (LWOP) status and not expected to return to work during the period of furlough (that is, an employee on “terminal LWOP”).

h. In the event that scheduled training occurs during a furlough period, supervisors will still place affected employees in a furlough status and order them not to attend the scheduled training on the day of their scheduled furlough **or the furlough day scheduled by the training activity.**

i. Newly hired Army employees; employees transferring within the Army from a position excepted from furlough to a position subject to furlough; employees moving from one Army position to another; and employees transferring to the Army from another DOD component or another Federal agency will be given a 30-day notice of proposed furlough immediately on reporting to their new Army-position. The employee’s hours of furlough, if furloughed, will be pro-rated across the pay periods remaining from the day after the 30-day notice period ends.

CHANGE 2 TO ANNEX A: USAREUR ADMINISTRATIVE FURLOUGH PLANNING GUIDANCE; DETAILS TO USAREUR ADMINISTRATIVE FULOUGH PLANNING GUIDANCE.

Under no circumstances may an employee's total furlough hours exceed 88 hours or 11 workdays, regardless of the agency with which he or she was employed.

j. Employees serving "uncommon" tours of duty are to be furloughed 88 hours or 11 workdays unless an approved exception to the furlough applies. Supervisors must ensure that these employees' regular pay is not disproportionately reduced in comparison to other furloughed employees. For example, if employees on a normal work schedule are furloughed 2 days per pay period, the reduction in regular pay as a result of furlough for an employee on an uncommon work schedule should not exceed 20 percent per pay period.

k. Employees will continue to comply with all ethics laws and regulations while they are in a furlough status. These laws and regulations include the criminal conflict of interest laws in 18 USC 203, 205, 207, 208, and 209; the Standards of Ethical Conduct for Employees of the Executive Branch; and any agency-specific supplemental standards of ethical conduct, particularly those provisions restricting outside activities.

A-9. Personnel Actions. All units will process required personnel actions for placing employees on furlough through the AutoNOA system. The USAREUR G1 will issue separate guidance regarding this process.

ANNEX B: COMBAT ZONES TO USAREUR ADMINISTRATIVE FURLOUGH PLANNING GUIDANCE

B-1. References:

- a. 26 USC 112, Certain Combat Zone Compensation of Members of the Armed Forces.
- b. Presidential Executive Order (EO) 12744, 21 January 1991, subject: Designation of Arabian Peninsula Areas, Airspace, and Adjacent Waters as a Combat Zone.
- c. EO 13119, 13 April 1999, subject: Designation of Federal Republic of Yugoslavia (Serbia/Montenegro), Albania, the Airspace Above, and Adjacent Waters as a Combat Zone.
- d. EO 13239, 12 December 2001, subject: Designation of Afghanistan and the Airspace Above as a Combat Zone.
- e. Public Law (PL) 104-117, 20 March 1996, An Act: To provide that members of the Armed Forces performing services for peacekeeping efforts in Bosnia and Herzegovina, Croatia, and Macedonia shall be entitled to tax benefits in the same manner as if such services were performed in a combat zone, and for other purposes.

B-2. The following locations are designated as “combat zones” by law, EO, or DOD certification that members of the Armed Forces serving in these locations are serving in direct support of military operations in a combat zone:

a. Designated Countries (Applicable Designating Authority).

Country	Designating Authority	Country	Designating Authority
Afghanistan	(EO 13239)	Montenegro	(EO 13119)
Albania	(EO 13119)	Oman	(EO 12744)
Bahrain	(EO 12744)	Pakistan	(DOD certification)
Bosnia	(PL 104-117)	Philippines	(DOD certification)
Croatia	(PL 104-117)	Qatar	(EO 12744)
Djibouti	(DOD certification)	Saudi Arabia	(EO 12744)
Herzegovina	(PL 104-117)	Serbia (incl. Kosovo)	(EO 13119)
Iraq	(EO 12744)	Somalia	(DOD certification)
Jordan	(DOD certification)	Tajikistan	(DOD certification)
Kuwait	(EO 12744)	United Arab Emirates	(EO 12744)
Kyrgyzstan	(DOD certification)	Uzbekistan	(DOD certification)
Macedonia	(PL 104-117)	Yemen	(DOD certification)

ANNEX B: COMBAT ZONES TO USAREUR ADMINISTRATIVE FURLOUGH PLANNING GUIDANCE

b. Designated Sea Areas [Boundaries, if Applicable] (Applicable Designating Authority).

Sea Area	Boundary	Designating Authority
Adriatic Sea	na	(EO 13119)
Arabian Sea	[north of 10 degrees North-latitude and west of 68 degrees East-longitude]	(EO 12744)
Gulf of Aden	na	(EO12744)
Gulf of Oman	na	(EO 12744)
Ionian Sea	[north of the 39th Parallel]	(EO 13119)
Persian Gulf	na	(EO 12744)
Red Sea	na	(EO 12744)

B-3. Supervisors must understand the appropriate definitions and adhere to the following principles to ensure consistent application of the “deployed in a combat zone” exemption to civilian employees in the context of the administrative furlough:

a. The applicable terms are defined as follows:

(1) **Combat Zone.** The locations listed as combat zones in EOs 12744, 13119 or 13239 and locations where military personnel are eligible for combat zone tax benefits under law or because DOD has certified that personnel in those locations are providing direct support to military operations.

(2) **Deployed Civilian.** A civilian employee who is deployed (in TDY status) or temporarily assigned (including temporary change-of-station assignment) in a combat zone (subpara (1) above).

b. The following principles will be used when applying the exception for employees deployed to a combat zone:

(1) A deployed civilian’s period of deployment includes time spent attending mandatory pre-deployment training and completing mandatory post-deployment requirements.

(2) For a civilian employee who was deployed to a combat zone but redeploys midway through the furlough period, the parent organization will give the employee a 30-day advance notice of proposed furlough immediately upon his or her return to the organization and before any furlough. In addition, the parent organization will prorate the required number of hours, as applicable, for which the employee will be furloughed.