

[Company Name]
[Department/HR Division]
[Date]

To: [Employee Name]
Employee ID: [ID Number]
Position: [Job Title]

Subject: Notification of Salary Adjustment and Underpayment Correction

Dear [Employee Name],

This letter is to formally notify you of a recent review regarding your compensation. Following an internal audit of our payroll records, we have identified two specific items that require attention: a planned salary adjustment and a correction for a previous underpayment.

1. Salary Adjustment

Effective as of [Effective Date], your annual base salary will be adjusted from \$[Old Salary] to \$[New Salary]. This change reflects [Reason: e.g., annual cost-of-living increase, promotion, or market alignment]. This new rate will be reflected in your next pay cycle on [Pay Date].

2. Underpayment Correction

We have also determined that due to a [Reason: e.g., clerical error/processing delay], you were underpaid for the period between [Start Date] and [End Date]. The total gross amount of this underpayment is \$[Total Amount].

Payment Details:

The total back-pay amount of \$[Total Amount] (subject to standard tax withholdings and deductions) will be paid to you as a one-time adjustment. You can expect to receive this payment on [Date of Supplemental Pay or Next Pay Cycle].

We apologize for any inconvenience caused by this discrepancy. We value your contributions to the team and want to ensure your compensation is accurate and timely.

If you have any questions regarding these changes or the calculation of the back-pay, please contact the Payroll Department or Human Resources at [Contact Information].

Sincerely,

[Name]
[Title]
[Company Name]