

[Date]

[Employee Name]

[Employee ID]

[Address]

Subject: Notice of Transition from Furlough to Permanent Layoff

Dear [Employee Name],

We are writing to provide you with an update regarding your employment status with [Company Name]. As you are aware, you were placed on furlough beginning on [Furlough Start Date] due to [Reason for Furlough].

At the time of the furlough, we hoped to return you to active employment. However, after further review of our current business operations and economic conditions, we regret to inform you that your position is being permanently eliminated. This means your temporary furlough will transition to a permanent layoff, effective [Last Date of Employment].

Regarding your final compensation and benefits:

- **Final Pay:** You will receive payment for all wages earned up to your final date, including [mention accrued PTO/vacation if applicable], on [Date of Final Paycheck].
- **Health Benefits:** Your current health insurance coverage will end on [Date]. You will receive a separate notice regarding your right to continue coverage via COBRA.
- **Severance:** [Detail severance package information or state if none is provided].
- **Company Property:** Please arrange to return [List items: laptop, keys, ID badge] by [Date] via [Method of Return].

We understand that this is difficult news. We want to thank you for your contributions to [Company Name] and wish you the best in your future endeavors.

If you have any questions regarding your benefits or this transition, please contact [HR Contact Name] at [Phone Number/Email].

Sincerely,

[Signature]

[Name of Sender]

[Title]