

[Company Name]
[Company Address]
[City, State, Zip Code]

[Date]

[Employee Name]
[Employee Address]
[City, State, Zip Code]

Subject: Notice of Permanent Layoff

Dear [Employee Name],

This letter is to formally notify you that your current furlough status, which began on [Furlough Start Date], is being converted to a permanent layoff effective [Last Date of Employment].

We initially hoped that the furlough would be a temporary measure. However, after further review of our current business operations and economic conditions, we have made the difficult decision to permanently reduce our workforce.

Regarding your transition:

- **Compensation:** You will receive payment for all wages earned up to your final date of employment, including any accrued but unused vacation time, as required by law.
- **Benefits:** Your company-sponsored benefits will terminate on [Date]. You will receive a separate packet via mail regarding your rights to continue coverage under COBRA.
- **Company Property:** Please return all company equipment, including [List items like laptops, keys, ID badges], to the main office by [Date].

We want to thank you for your service to [Company Name] and wish you the best in your future endeavors. If you have questions regarding your final pay or benefits, please contact [HR Contact Name] at [Phone Number/Email].

Sincerely,

[Signature]

[Sender Name]
[Sender Title]