

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

[Date]

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

Re: Notice of Change in Employment Status

Dear [Employee Name],

As you are aware, you were placed on furlough beginning [Furlough Start Date] due to [Reason for Furlough, e.g., economic conditions/restructuring]. At that time, we hoped to return you to active employment; however, after further review of our business needs, we regret to inform you that your employment with [Company Name] is being permanently terminated effective [Effective Date].

This decision is a permanent layoff and is not a reflection of your individual job performance.

Regarding your final compensation and benefits:

- **Final Pay:** You will receive your final paycheck on [Date], which includes payment for all hours worked and [accrued vacation/PTO], if applicable.
- **Severance:** [Detail severance package information or state that no severance is provided].
- **Health Benefits:** Your current health insurance coverage will end on [Date]. You will receive a separate notice regarding your rights to continue coverage under COBRA.
- **Company Property:** Please return all company-owned items, including [list items such as laptop, keys, ID badge], by [Date].

If you have questions regarding your benefits, unemployment insurance eligibility, or other transition matters, please contact [HR Contact Name] at [Phone Number/Email].

We thank you for your service to [Company Name] and wish you the best in your future endeavors.

Sincerely,

[Signature]
[Name of Sender]
[Title]