

[Company Name]

[Company Address]

[City, State, Zip Code]

[Date]

[Employee Name]

[Employee Address]

[City, State, Zip Code]

Re: Notice of Permanent Layoff

Dear [Employee Name],

As you are aware, you were placed on a temporary furlough effective [Start Date of Furlough]. At that time, we hoped to return you to your position as [Job Title] within the company.

Unfortunately, due to [reason for layoff, e.g., continued economic downturn/restructuring], we have made the difficult decision to convert your temporary furlough into a permanent layoff. Your employment with [Company Name] will officially terminate effective [Termination Date].

Regarding your final compensation and benefits:

- **Final Pay:** You will receive payment for all hours worked up to your furlough date and any accrued, unused vacation time on [Date].
- **Severance:** [Detail severance package if applicable, or state "You are not eligible for severance."]
- **Health Insurance:** Your health insurance coverage will continue until [End Date]. You will receive a separate notice regarding your rights to continue coverage under COBRA.
- **Company Property:** Please arrange to return any company property, such as [keys, laptop, ID badge], by [Date].

You may be eligible for unemployment insurance benefits. We recommend contacting your local unemployment office to file a claim and determine your eligibility.

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

Sincerely,

[Signature]

[Sender Name]

[Sender Title]