

[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 [Furlough Start Date] due to [Reason for Furlough, e.g., economic downturn/restructuring]. At that time, we hoped to recall you to your position as business conditions improved.

Unfortunately, after further evaluation of our current operational needs, we have made the difficult decision to change your status from temporary furlough to a permanent layoff. Your employment with [Company Name] will officially terminate effective [Termination Date].

This decision is final and is not a reflection of your individual job performance. It is based solely on the ongoing business necessities of the company.

Regarding your final compensation and benefits:

- **Final Paycheck:** You will receive your final wages, including any accrued but unused vacation time (if applicable), on [Date] via [Payment Method].
- **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 ensure all company property, including keys, laptops, and ID badges, are returned by [Date].

We appreciate the contributions you made during your time with [Company Name]. If you have any questions regarding your benefits or this transition, please contact [HR Contact Name] at [Phone Number/Email].

We wish you the best in your future endeavors.

Sincerely,

[Your Name]

[Your Title]

[Company Name]