

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

[Date]

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

Subject: Notice of Transition from Furlough to Permanent Layoff

Dear [Employee Name],

We are writing to follow up on your current furlough status, which began on [Furlough Start Date]. At that time, we hoped to resume normal business operations and recall our team members. However, due to [Reason for change, e.g., ongoing economic conditions/restructuring], we have had to make the difficult decision to change your status from a temporary furlough to a permanent layoff.

Your employment with [Company Name] will officially terminate effective [Termination Date].

Final Pay and Benefits

Your final paycheck, including any accrued but unused vacation time (if applicable per state law), will be issued on [Date] via [Payment Method]. Your health insurance coverage will continue through [Date]. You will receive a separate notice regarding your right to continue coverage under COBRA.

Company Property

Please arrange to return all company property, including [Key Cards/Laptops/Equipment], by [Date]. Please contact [Contact Name] at [Phone/Email] to coordinate the return process.

Unemployment Benefits

You may be eligible for unemployment insurance benefits. You can find more information and file a claim through your state's unemployment office.

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

Sincerely,

[Sender Name]
[Title]
[Company Name]