

[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],

As you are aware, you were placed on temporary furlough status effective [Furlough Start Date] due to [Reason for Furlough, e.g., economic conditions/business restructuring].

We previously hoped that this would be a temporary measure. However, after further evaluation of our current business requirements, we regret to inform you that we are unable to return you to your position. This letter serves as formal notice that your employment with [Company Name] is being permanently terminated effective [Separation Date].

**Final Pay and Benefits:**

Your final paycheck, which includes payment for work performed up to your furlough date and [mention accrued vacation/PTO if applicable], will be issued on [Date] via [Direct Deposit/Mail].

**Health Insurance:**

Your company-sponsored benefits will end on [Date]. You will receive a separate notice regarding your right to continue coverage under COBRA.

**Company Property:**

Please ensure that all company property, including [keys, laptops, badges], is returned to the office by [Date].

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

Sincerely,

[Your Name]  
[Your Title]  
[Company Name]