

[Date]

[Employee Name]

[Employee Address]

[City, State, Zip Code]

Subject: Notice of Separation Due to Permanent Layoff

Dear [Employee Name],

As you are aware, you were placed on temporary furlough effective [Furlough Start Date] due to [Reason for Furlough, e.g., economic conditions/restructuring]. At that time, we remained hopeful that business conditions would allow for your return to work.

Regrettably, we are writing to inform you that the company has made the difficult decision to transition your current furlough status to a permanent layoff. Consequently, your employment with [Company Name] will officially terminate effective [Termination Date].

This decision is based on [Brief Reason, e.g., ongoing financial challenges/permanent reduction in force] and is in no way a reflection of your individual performance or contributions to the team.

Regarding your transition:

- **Final Pay:** Your final paycheck, including payment for all hours worked and accrued but unused vacation time (if applicable), will be issued on [Date] via [Payment Method].
- **Benefits:** Your health insurance coverage will continue through [Date]. You will receive a separate notice regarding your rights to continue coverage under COBRA.
- **Company Property:** Please arrange to return any company-owned equipment, such as laptops, keys, or badges, by [Date] to [Location/Person].

We appreciate the service you have provided to [Company Name] and wish you the very best in your future endeavors.

If you have any questions regarding your benefits or this transition, please contact [HR Contact Name] at [Phone Number/Email].

Sincerely,

[Signature]

[Name of Sender]

[Title]

[Company Name]