

[Company Header/Logo]

[Date]

[Employee Name]

[Employee Address]

[City, State, Zip Code]

Subject: Notice of Transition from Furlough to Permanent Layoff

Dear [Employee Name],

As you are aware, you were placed on a temporary furlough effective [Start Date of Furlough] due to [Reason, e.g., economic conditions/restructuring]. At that time, we hoped to return you to your position once business conditions improved.

Regrettably, we must inform you that after further evaluation, the company has decided to make your position elimination permanent. Therefore, your employment with [Company Name] will officially terminate effective [Last Date of Employment].

Below is important information regarding your transition:

- **Final Pay:** You will receive your final paycheck on [Date], which will include all wages earned and accrued unused vacation time, as required by law.
- **Benefits:** Your health insurance coverage will continue until [Date]. Information regarding COBRA and your right to continue benefits at your own expense will be sent via separate mail.
- **Retirement Plans:** Information regarding your [401k/Pension] account and options for distribution or rollover will be provided by [Plan Provider Name].
- **Company Property:** Please return all company-owned items, including laptops, keys, and badges, to [Location/Department] by [Date].

If you require an employment verification or have questions regarding your final compensation, please contact the Human Resources Department at [Phone Number] or [Email Address].

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

Sincerely,

[Signature]

[Name of Sender]

[Title]

[Company Name]