[Date]

[Employee Name]
[Employee ID]
[Address Line 1]
[Address Line 2]

**Subject: Notice of Permanent Layoff**

Dear [Employee Name],

Please be advised that [Company Name] is currently undergoing a formal business restructuring. As a result of this reorganization, we have made the difficult decision to eliminate several positions. Regrettably, your position as [Job Title] is affected, and this letter serves as formal notice that you are being laid off permanently.

Your final day of employment will be [Last Working Date].

**Final Pay and Benefits:**

- **Final Paycheck:** You will receive your final wages, including payment for any accrued but unused vacation time, on [Date] via [Payment Method].
- **Severance:** [Detail severance package details here or state if not applicable].
- **Health Insurance:** Your current benefits will continue until [Date]. You will receive a separate packet regarding COBRA enrollment and benefit extensions.

**Company Property:**

Please return all company-owned items, including [laptop, keys, ID badge, credit cards], to [Department/Person] by [Date/Time].

**Support:**

We want to thank you for your contributions to the company. If you require a letter of recommendation or have questions regarding your transition, please contact the Human Resources Department at [Phone Number] or [Email Address].

Sincerely,

[Signature]
[Name of Sender]
[Title]
[Company Name]