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

[Date]

[Employee Name]
[Employee Address]

Subject: Notification of Permanent Layoff and Severance Agreement

Dear [Employee Name],

This letter is to formally notify you that your employment with [Company Name] is being terminated due to a permanent layoff, effective [Last Day of Work Date]. This decision is the result of [reason, e.g., corporate restructuring/downsizing] and is not a reflection of your individual performance.

Final Pay and Benefits
You will receive your final paycheck on [Date], which will include payment for all hours worked up to your final day, as well as [accrued vacation/PTO hours, if applicable]. Your health insurance coverage will continue until [Date]. You will receive separate information regarding your rights to continue coverage under COBRA.

Severance Offer
To assist you in this transition, [Company Name] is offering you a severance package. This package includes [Amount or Number of Weeks] of pay, totaling $[Amount].

Terms and Conditions
To receive the severance payment described above, you must sign and return the enclosed Severance Agreement and General Release by [Deadline Date]. This agreement includes provisions regarding [confidentiality, non-disparagement, and release of claims]. We encourage you to review this document carefully.

Company Property
Please return all company property, including [laptop, keys, ID badge, credit cards], to [Department/Person] by [Date].

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

Sincerely,

[Your Signature]

[Your Name]
[Your Title]