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

[Date]

[Employee Name]
[Employee ID]
[Home Address]
[City, State, Zip Code]

Subject: Notification of Permanent Layoff due to Job Abolishment

Dear [Employee Name],

Please accept this letter as formal notification that your position as [Job Title] is being abolished effective [Last Working Date]. As a result, you are being placed on a permanent layoff status.

This decision is the result of [Reason: e.g., organizational restructuring / budget reductions / change in business operations] and does not reflect in any way on your individual job performance.

Final Pay and Benefits:
Your final paycheck, including payment for all hours worked up to your final day and any accrued but unused [Vacation/PTO] time, will be issued on [Date] via [Payment Method].

Severance and Insurance:
[Optional: Details regarding severance pay packages]. Information regarding your right to continue health insurance coverage under COBRA, as well as details on other benefit terminations, will be sent to your home address via separate mail.

Company Property:
Please return all company property, including keys, ID badges, laptops, and mobile devices, to [Department/Name] by [Time] on [Date].

Support Services:
We understand this is a difficult transition. To assist you, the company is offering [Outplacement Services / Employee Assistance Program access] until [End Date]. You may also be eligible for unemployment insurance benefits, which you can apply for through the [State/Local] Department of Labor.

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

Sincerely,

[Signature]

[Sender Name]
[Sender Title]
[Company Name]