

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

[Date]

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

**Subject: Notice of Employment Separation**

Dear [Employee Name],

As you are aware, you were placed on furlough starting on [Furlough Start Date] due to [Reason for Furlough, e.g., economic conditions/restructuring]. At that time, we hoped to recall you to your position as business needs evolved.

We are writing to provide an update regarding your status. After a thorough review of our current business operations and long-term requirements, we regret to inform you that we are unable to return you to active employment. Therefore, your employment with [Company Name] is being permanently terminated, effective [Separation Date].

**Final Pay and Benefits:**

Your final paycheck, which includes all wages earned through your last day of active work and any accrued but unused vacation time (if applicable by law or policy), will be issued on [Date] via [Payment Method].

**Severance Package:**

In connection with this permanent separation, [Company Name] is offering you a severance package consisting of [Details of Severance]. To receive these benefits, you must sign and return the enclosed Separation Agreement and General Release by [Deadline Date].

**Insurance and Benefits:**

Your participation in the company's health insurance plans will end on [Date]. You will receive a separate notice regarding your right to continue coverage under COBRA. Information regarding your [401k/Pension Plan] will be mailed to you by the plan administrator.

**Company Property:**

Please return all company property, including [List items: laptop, keys, badges], by [Date]. You may drop these items off at [Location] or use the prepaid shipping label provided.

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]