

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

[Date]

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

Re: Notice of Permanent Separation

Dear [Employee Name],

As you are aware, you were placed on a temporary furlough effective [Furlough Start Date] due to an unforeseen business downturn. We have continued to monitor our financial position and the current economic climate closely. Unfortunately, due to the sustained impact on our operations, we have made the difficult decision to move from a temporary furlough to a permanent reduction in force.

Regrettably, this means your employment with [Company Name] is officially terminated effective [Separation Date].

In connection with this separation, the company is offering you the following:

- **Severance Pay:** A total amount of \$[Amount], subject to standard tax withholdings, provided you sign and return the attached release agreement.
- **Final Pay:** You will receive payment for all wages earned through your final date, including any accrued but unused PTO (where applicable by law).
- **Benefits:** Your health insurance coverage will continue through [Date]. Following this, you will receive information regarding COBRA continuation coverage.

Please return all company property, including [List items like laptop, keys, ID badge], by [Date] via [Return Method].

We understand that this is difficult news. We want to thank you for your contributions to the company and wish you the best in your future endeavors.

Sincerely,

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