# **Coronavirus (COVID-19): Layoff Notice to an Employee on Furlough Letter**

Customizable Letter

**[insert organization's logo, name and address]**

**[insert date]**

**[insert recipient's name]**

**[insert recipient's physical address (and/or email address if applicable)]**

Subject: **COVID-19 pandemic notice of layoff**

Dear **[insert recipient's name]**:

On **[insert date]**, **[insert employer's name]** placed you on furlough. In the intervening time, and due to the unforeseen consequences of the coronavirus (COVID-19) pandemic, business conditions have changed and your position is being eliminated

Although **[insert employer's name]** has explored a variety of approaches to respond to these ongoing challenges, at this time the elimination of positions is unavoidable.

You will be laid off from your position effective **[insert date]**. As of that date, you will be separated from employment with **[insert employer's name]**. Termination from your position is not related to your job performance.

We understand and regret the hardship this will cause for you.

**[OPTIONAL:** Although we do not foresee business conditions improving in the foreseeable future, it is our hope that we will be able to recall you if circumstances change.**]**

**[OPTIONAL:**This layoff should be considered permanent.**]**

Enclosed is a paycheck in the amount of **[insert dollar amount]**. This check represents payment for all wages due to you up to and including the effective date of your layoff **[OPTIONAL:,** including all accrued, but unused, **[insert as applicable: paid time off (PTO) or vacation pay and/or sick pay]]**.

**[OPTIONAL:** Your rights regarding the funds in your 401(k) account are as follows: **[insert information]**. You may wish to seek the advice of your tax expert regarding disposition of the funds in your 401(k) account. Your participation in all other employee benefits plans and programs ends on **[insert date]**.**]**

**[OPTIONAL:** Please return all Company Property to **[insert address]** by **[insert date]**. *Company Property* includes all property issued or made available to you during the course of your employment including, but not limited to, software, keys, credit cards, mobile devices, files, records, computer access codes, computer equipment, instruction manuals, client presentation materials, business plans and any other Company Property in your possession.**]**

You may be eligible for unemployment benefits, which we will not contest. **[OPTIONAL:** We have enclosed additional documents regarding unemployment benefits.**]**

**[OPTIONAL: Health Care Continuation**

**[OPTIONAL (if employee has been receiving benefits during the period of furlough):** You will continue to be enrolled in the organization's health care benefits plan up to and including **[insert date]**. Following **[insert date]**,**]** You may elect to continue, at your cost, coverage under the organization's health care benefits plan, in accordance with the health care continuation provisions of the Consolidated Omnibus Budget Reconciliation Act (COBRA).

You have rights to elect the continuation of health insurance benefits by making timely notification and payments through COBRA. Your rights are explained in the attached form.**]**

If your address or contact information changes, please notify **[insert Human Resources or appropriate contact]** immediately so that we can ensure the proper and timely delivery of income tax documentation and other important correspondence. **[OPTIONAL:** If you do not intend to return to **[insert employer's name]** in the event of a recall, please contact Human Resources immediately to ensure that your name is removed from the recall list.**]**

If you have any questions or concerns regarding the content of this letter, I encourage you to contact me at **[insert email address]** or **[insert phone number]**. Finally, on behalf of **[insert employer's name]**, thank you for your contributions to our organization.

**[insert closing (e.g., Sincerely, Very truly yours)]**,

**[insert handwritten signature (for a mailed letter) and typed signature]**

**[insert sender's title]**

**[insert enclosure line as applicable (e.g., Enclosure or Enclosures)]**