[Date]

[Name]  
[Street address]  
[City, State ZIP]

Dear [employee],

As you may be aware, [company] is [experiencing financial difficulties; about to merge; experiencing funding cuts, restructuring its operations, or other reason for this action].

It is with great sadness that we inform you that your position is subject to a layoff. According to the organization’s plan, your last day of employment at [company] will be [date].

We ask that you keep us posted as to your current address so that we may send you employment-related paperwork, such as your W-2.

If you participate in the company-sponsored insurance plans, information will be forthcoming regarding the method to use to continue your insurance benefits.

If a third party contacts us for an employment reference, our company policy is that we will only provide your dates of employment and job title(s) with the organization. We will also verify your salary history with our organization if you would like for us to do so. Please note that we reserve the right to provide additional information upon the request of a government entity or when we are legally required to provide such information.

[To assist you with the transition, we are offering you a severance package. The details of that severance offering are listed in a separate severance agreement that we will provide to you.]

[We have also attached a letter of recommendation that you may provide to prospective employers.]

We would like to do all we can to assist you with this transition. If you have any questions regarding your final pay, benefits, 401(k), etc., do not hesitate to address your questions to [contact name and information].

We would like to express our sincere gratitude for your contributions to the organization and wish you all the best in your future endeavors.

Sincerely,

[Name]

[Title]