Dear <name>:

Over the last several <weeks/months>, [Company Name] has experienced financial difficulties due to lack of work in our industry. We have explored many options.

Unfortunately, we have concluded that we must eliminate a number of positions within our company.

I regret to inform you that you are being laid off from your position as [position name] effective [date layoff goes into effect].

Payment for your accrued <vacation/paid time off> will be included in your final paycheck, which you will receive on our regular pay day.

<if person is receiving a live check instead of direct deposit> Your final paycheck will be mailed to your home address.

<If applicable> In addition, your participation in the company's health and ancillary insurance benefit plans and programs will end on <insert last day of coverage – typically, the last day of the month>. You can expect a separate benefits status letter that will outline the status of your benefits upon termination. The letter will include information about your eligibility for Consolidated Omnibus Budget Reconciliation Act (COBRA) continuation of group health coverage.

Unemployment insurance is a state-operated insurance program designed to partially replace lost wages when you are out of work. Visit your state's department of employment security or unemployment insurance website for more information or to apply for benefits.

We ask that you return all company property to us within seven days (includes company keys and key cards, ID badge, computer, and cell phone).

Continue to keep the company informed of your home address and phone number so that we are able to provide information you may need in the future such as your W-2 form.

Please accept our appreciation for your contributions during your employment with [Company name].

Should you have any questions, please feel free to contact me.