[Date]

[Employee name]

[Street address]

[City, State ZIP]

Dear [employee],

We regret to inform you that due to business conditions and financial constraints, we have made the difficult decision to temporarily lay off some of our staff, and your position specifically. We are hopeful that we will be able to restore you to your prior position with our company on [date].

During this period:

* If you are currently enrolled in our medical, dental, and/or insurance plans, the company will pay the premiums for your plan(s) during this time.
* Your current accrued vacation balance will remain unchanged during this time. You will not accrue more vacation hours and you will not lose any previously accrued vacation hours. You may request to use a portion or the entire balance of your accrued vacation hours during this time.
* You may be eligible for unemployment benefits during this time. To pursue this option, we recommend that you contact the [state unemployment department].

We regret the burden that this temporary layoff places on you and your family. We are hopeful to be able to restore you to employment soon. Please keep us posted as to how we may best assist you during this time.

Best regards,

[Signature]

[Name and title]