Dear [Employee name],

Due to the economic impact of COVID-19 (coronavirus), [Company name] is implementing measures to ensure the financial stability of the company. The current pandemic situation has impacted our business significantly, and as a result, we find that we must make some difficult personnel decisions.

We have explored many options, including [describe options]. Unfortunately, these efforts have been unsuccessful, and we find that we must reduce our workforce at this time.

We have concluded that we must eliminate approximately [number] positions. It is with deepest regret that I inform you that your position is one that will be eliminated effective [date].

A representative from human resources will meet with you today to answer your questions and to discuss available separation benefits, including the services of an outplacement firm to provide counseling and assistance in finding another job.

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

Regards,

[Name]

*Source: Society for Human Resource Management (SHRM)*