<INSERT MEMO DATE>

**RE**: **Notice of Temporary Furlough**

Dear Valued Employee,

With a heavy heart, <INSERT COMPANY NAME>, is taking measures to ensure the financial stability of the company by implementing a temporary furlough of certain non-essential positions as deemed and ordered by the Governor of <INSERT STATE> on <INSERT DATE>. Due to the economic impact of COVID-19 (Coronavirus) and the current pandemic situation, our business has been impacted significantly; as a result, we find that we must make some difficult personnel decisions.

We are complying with the Governor’s order by revising our operations to provide dental emergency treatment only. Therefore, beginning <INSERT DATE>, <INSERT COMPANY NAME> is temporarily furloughing certain positions that we can’t employ due to having to handle emergency dental treatment as mandated.

This notice is to inform you that your position is included in this furlough and as such, you are being placed on a temporary, unpaid leave of absence effective, beginning **<INSERT DATE>.** This furlough is expected to last the later of <INSERT DATE> or until further notice. It is important to note that your employment continues to be at-will and nothing in this notice or other furlough communications is intended as an express or implied contract.

If you have elected company-sponsored benefits, they will remain active through the furloughed period. If you have elected dependents or upgraded plans for which a premium is deducted from your paycheck, we will coordinate catch-up payments upon your return to work. If you take another position, and separate from the company, you will be billed for these catch-up payments.

You may be eligible for unemployment benefits under these circumstances. Contact your local unemployment office for information on eligibility and applying for unemployment benefits.  Present this letter to your local unemployment office as evidence of your employment status. Please see emailed communications on state resources for you during this process. **<**Please remember that <INSERT COMPANY NAME> is in a co-employment relationship with our Professional Employer Organization (PEO), **<INSERT PEO NAME>.>**

<INSERT COMPANY NAME> will communicate with you regularly during this period. If your personal phone number, email or mailing address has changed recently, please provide your current contact information to human resources immediately or <INSERT PEO INFORMATION>. Please feel free to contact <INSERT HR MANAGER NAME> at **<INSERT HR MANAGER PHONE NUMBER>** with any questions.

If you find alternate employment during this period and do not intend to return to work at <INSERT COMPANY NAME>, please notify human resources immediately of your voluntary resignation.

Respectfully,

<INSERT HR MANAGER SIGNATURE>

<INSERT HR MANAGER CONTACT INFORMATION>