Date

[Employee Name and Address]

Re: Notice of Furlough

Dear [Name of Employee]

As you are aware, the COVID-19 pandemic has brought much uncertainty to the world at large. Taking into consideration the economic impact of the COVID-19 outbreak and the strong recommendation by the American Dental Association, Massachusetts Dental Society, Board of Registration in Dentistry, and the Massachusetts Department of Public Health for dental offices to close to all elective and non-urgent care, [Practice Name] is facing challenges. The current pandemic situation has impacted our practice significantly, and as a result, we find that we must make some difficult personnel decisions.

Effective [Month, Day, Year], [Practice Name] is implementing a temporary furlough of certain positions. This notice is to inform you that your position is included in this furlough and as such, you are being placed on furlough effective [Month, Day, Year]. This furlough is expected to last through May 4, 2020, but may be extended if the pandemic continues to impact our ability to open the practice. 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.

You may be eligible for unemployment benefits under these circumstances. Contact your local unemployment office for information on eligibility for unemployment benefits. Massachusetts residents can apply for unemployment benefits online at [www.mass.gov/how-to/apply-for-unemployment-benefits](http://www.mass.gov/how-to/apply-for-unemployment-benefits). Thank you for your understanding in this most difficult time.

(Include if you offer benefits) The practice will pay for both your portion and the practice’s regular contribution of your health insurance premiums while you are on furlough. Upon your return, you will be required to reimburse the practice for your share of these premiums.

Thank you for your understanding.

Sincerely,

Your Name