

MEMORANDUM

TO: All Employees  
FROM: Kelly Green, Human Resources Department  
DATE: *(Insert Today's Date Here)*  
SUBJECT: New Employee Retirement Guidelines

Please be sure to read about the new retirement policy changes in the upcoming company newsletter. It is **vital** that you understand and take advantage of your pension benefits. We are happy to answer any questions you may have after reading the article in the newsletter.

Within the next three months, all employees will be getting an individual statement listing the years worked and estimated benefits. Please read over this statement carefully and contact us if there are any discrepancies.

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