

LETTER OF UNDERSTANDING

between

COUNTY OF MACOMB

and

AFSCME LOCAL 411

RE: City of Detroit Income Taxes

The County agrees to allow members who reside in the City of Detroit to opt to have their city income taxes withheld by a payroll deduction.

FOR THE UNION:

Ellen Keith

John W. Elder

FOR THE EMPLOYER:

William M. Zisch

Dated: 10/1/96