



ManpowerGroup™

Independent Auditor Services Policy

I. PURPOSE

The purpose of this policy is to designate the types of services that may be provided to ManpowerGroup Inc. (the "Company") by the independent auditors retained by the Company each year to audit the Company's financial statements, the preapproval process for retaining the independent auditors to provide such services and the public disclosure of such services.

II. PROHIBITED SERVICES

A. The Company shall not retain its independent auditors to provide the following services:

1. Financial information systems design and implementation services and information technology systems consultation.
2. Internal audit services, including internal control services.
3. Any service or product provided by the independent auditors or any of their affiliates for a contingent fee or commission or pursuant to which the independent auditors or any of their affiliates will receive from the Company, directly or indirectly, a contingent fee or commission.

B. In addition to the services addressed in Section A, the Company shall not retain its independent auditors to provide services that are prohibited by Rule 201(c)(4) of Regulation S-X, a copy of which is attached hereto, by Section 10A(g) of the Securities Exchange Act of 1934, or by the rules of the Public Company Accounting Oversight Board (the "PCAOB"). The following list summarizes these services (subject to the terms of Section 2-01(c)(4) of Regulation S-X, Section 10A(g) of the Securities Exchange Act of 1934 and the rules of the PCAOB).

1. Bookkeeping or other services related to the Company's accounting records or financial statements.
2. Appraisal or valuation services, fairness opinions, or contribution-in-kind reports.
3. Actuarial services.
4. Management functions.
5. Services related to human resources.
6. Broker-dealer, investment adviser, or investment banking services.
7. Legal services and expert services unrelated to the audit.
8. Any service related to marketing, planning or opining in favor of the tax treatment of, a "confidential transaction" as defined in Rule 3501(c)(i) of the PCAOB or that was initially recommended, directly or indirectly, by the independent auditors, a significant purpose of which is tax avoidance.
9. Any other service that would impair the independence of the auditor under applicable rules.
10. Any other service that has not been preapproved in accordance with Section III below.

III. PERMITTED SERVICES

With the prior approval of either the Company's Audit Committee or the Chairman of the Company's Audit Committee and, with respect to tax services, in accordance with the rules of the PCAOB, the Company is permitted to retain its independent auditors to provide services not prohibited under Section II above, including:

1. Preparation and/or review of U.S. and non-U.S. tax returns, including sales and use tax, excise tax, income tax, local tax, property tax, and value-added tax.
2. Consultation regarding appropriate handling of items on tax returns, required disclosures, elections and filing positions available to the Company.
3. Assistance with U.S. and non-U.S. tax audits and examinations, including providing advice on technical interpretations, applicable laws and regulations, tax accounting, foreign tax credits, foreign income tax, foreign earnings and profits, U.S. treatment of foreign subsidiary income, and value-added tax, excise tax or equivalent taxes in foreign jurisdictions.
4. Advice and assistance with respect to transfer pricing matters, including the preparation of reports used by the Company to comply with taxing authority documentation requirements regarding royalties and inter-company pricing, and assistance with tax exemptions.
5. Review of information technology and general controls related to specific applications, including overall general

computer controls, but excluding those that are a part of the financial statement audit.

6. Preparation of individual income tax returns for U.S. and non-U.S. employees of the Company, advice regarding the impact of changes in U.S. and non-U.S. individual income tax law and consequences of changes in compensation programs and practices; provided, however, neither the independent auditors nor any of their affiliates may provide any tax service to any person in a "financial reporting oversight role" (as defined in Rule 3501 (f)(i) of the PCAOB) at the Company, or a spouse, spousal equivalent or dependent of any such person, except in accordance with the rules of the PCAOB.
7. Advice regarding U.S. and non-U.S. tax issues relating to the Company's internal reorganizations.
8. Assistance relating to reporting under and compliance with the federal securities laws and the rules and regulations promulgated thereunder, including advice relating to mergers and acquisitions and the issuance of comfort letters.
9. Audits of the Company's pension and other employee benefit plans.
10. Due diligence services in connection with mergers and acquisitions involving the Company, including review of financial statements, financial data and records and discussions with the other party's auditors, finance personnel and accounting personnel.
11. Advice regarding U.S. and non-U.S. tax issues relating to mergers and acquisitions.
12. Consultation regarding current, proposed and newly adopted accounting pronouncements.

IV. DISCLOSURE

Each service preapproved in accordance with Section III above shall be disclosed in reasonable detail in the Company's Form 10-K or Form 10-Q filed with respect to the period during which preapproval for such service was granted. The proxy statement for each annual meeting of the Company's shareholders shall, in addition to other required information, disclose in reasonable detail the aggregate fees billed by the Company's independent auditors for the prior fiscal year for each type of service provided to the Company pursuant to Section III above.

V. REPORTING

Each decision by the Chairman of the Company's Audit Committee to preapprove a service pursuant to Section III above shall be presented to the Audit Committee at its next scheduled meeting. The Company's chief financial officer shall prepare and submit on an annual basis to the Audit Committee a reasonably detailed statement of the services provided to the Company by the independent auditors during the prior year and certify that no prohibited services were provided to the Company by the independent auditors the prior year.