

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): April 27, 2007

**MANPOWER INC.**

(Exact name of registrant as specified in its charter)

Wisconsin

(State or other jurisdiction  
of incorporation)

1-10686

(Commission  
File Number)

39-1672779

(IRS Employer  
Identification No.)

5301 North Ironwood Road

Milwaukee, Wisconsin (Address of principal executive offices)

53217

(Zip Code)

Registrant's telephone number, including area code: (414) 961-1000

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Securities Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

In April 2007, we received a letter from the Central Agency for Social Security Organisations in France regarding a modification to the calculation of payroll taxes under certain French social programs aimed at encouraging the employment of low-wage workers. This modification reduces the amount of payroll taxes that we are required to remit, and it is retroactive to January 1, 2006. We are currently in the process of determining the impact of this change in calculation, however, we currently estimate a favorable impact in the range of 1% (100 basis points) related to our France operating unit profit margin for 2006 and the first quarter of 2007. We expect to finalize and record the impact of this change in the second quarter of 2007.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Report to be signed on its behalf by the undersigned hereunto duly authorized.

MANPOWER INC.

Dated: April 27, 2007

By: /s/ Michael J. Van Handel  
Michael J. Van Handel  
Executive Vice President,  
Chief Financial Officer and Secretary