Dear Mr. Smith,

As you know, in 2023 we began using Workday to process our Payroll. Union dues continued to be deducted in Workday payroll. However, in late 2023 we became aware that some employees' union dues may not be calculated correctly in the Workday system. Because of this, we have performed an audit on all union dues deducted since the payroll changes were implemented to identify anyone who may have been negatively impacted by this.

Our audit has determined that you are one of the handful of individuals who have been impacted by this miscalculation. Since this has resulted in too much union dues being deducted from your 2023 paychecks, we will be making an adjustment in the amount of \$xx.xx in your paycheck dated mm/dd/yy.

Going forward, we have corrected the process so that <u>all union dues are calculated and withheld appropriately.</u>

If you have any questions, or if you would like to see the calculations used to determine this total owed, please see Paul Ziegler or IR to schedule a time to sit with Payroll.

Thank you.
-Signed,
Joe Smith
Payroll