**agreement** —   
• Mutual understanding between two or more persons.   
# Classified into: contractual agreement | intergovernmental agreement | gentlemen's agreement | plenary agreement | plea agreement | framework agreement   
→ Derived into: agree to, to | agree upon, to | agreement to the contrary | by mutual agreement | party to an agreement | in furtherance of the agreement | unconscionability of an agreement | successors and assigns of an agreement | induce [sb.] to enter into an agreement, to | convenants and agreements | right to enter into agreements   
+ The amount of taxes imposed on the remuneration of an employee withheld by the employer pursuant to State and local law (including amounts withheld under an agreement between the employer and the employee pursuant to such law) except that the amount of taxes taken into account in this subdivision shall not include any amount attributable to tips. [Code of Federal Regulations · Title 26]