12-1408 UNITED STATES V. QUALITY STORES, INC.

DECISION BELOW: 693 F.3d 605

LOWER COURT CASE NUMBER: 10-1563

QUESTION PRESENTED:

Whether severance payments made to employees whose employment was involuntarily terminated are taxable under the Federal Insurance Contributions Act, 26 U.S.C. 3101 *et seq.*

JUSTICE KAGAN TOOK NO PART.

CERT. GRANTED 10/1/2013