

# The Burger Court Opinion Writing Database

*United States v. W.M. Webb, Inc.*  
397 U.S. 179 (1970)

Paul J. Wahlbeck, George Washington University  
James F. Spriggs, II, Washington University  
Forrest Maltzman, George Washington University



Supreme Court of the United States  
Washington, D. C. 20543

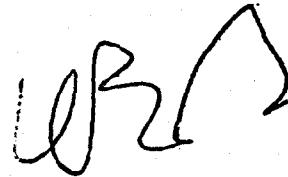
CHAMBERS OF  
THE CHIEF JUSTICE

March 2, 1970

Re: No. 63 - U. S. v. Webb

Dear John:

Please join me.



W. E. B.

Supreme Court of the United States  
Washington, D. C. 20543

CHAMBERS OF  
JUSTICE HUGO L. BLACK

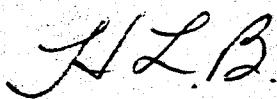
February 25, 1970

Dear John,

Re: No. 63 - United States v. W. M. Webb, Inc.

I agree.

Sincerely,



H. L. B.

Mr. Justice Harlan

cc: Members of the Conference

*J. Harlan*  
To: The Chief Justice  
Mr. Justice Black  
Mr. Justice Douglas  
Mr. Justice Brennan  
Mr. Justice Stewart  
Mr. Justice White  
Mr. Justice Fortas  
Mr. Justice Marshall

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From: Harlan, J.

Circulated: FEB 18 1970

## SUPREME COURT OF THE UNITED STATES

Recirculated:

No. 63.—OCTOBER TERM, 1969

United States, Petitioner, } On Writ of Certiorari to the  
v. } United States Court of  
W. M. Webb, Inc., et al. } Appeals for the Fifth  
Circuit.

[February —, 1970]

MR. JUSTICE HARLAN delivered the opinion of the Court.

The respondents in these consolidated cases own boats that are used in commercial fishing in the Atlantic Ocean and the Gulf of Mexico. Their fishing is carried out through contractual arrangements, shaped by established custom, with boat captains, who man the boats and manage their day-to-day operation. The question before the Court is whether the captains and crewmen of the boats are the "employees" of the respondents within the provisions of the Federal Insurance Contributions Act (FICA)<sup>1</sup> and the Federal Unemployment Tax Act (FUTA),<sup>2</sup> which impose taxes on employers to finance government benefits for employees.

## I

During the taxable periods involved here,<sup>3</sup> the respondents' vessels were engaged in fishing for menhaden, a nonedible fish that is processed and used for various

<sup>1</sup> 26 U. S. C. § 3100 *et seq.*

<sup>2</sup> 26 U. S. C. § 3300 *et seq.*

<sup>3</sup> The District Court found that the periods were, for different respondents, January 1, 1956, through December 31, 1956, and July 1, 1957, through December 1, 1958.

PP. 47, 12

To: The Chief Justice  
Mr. Justice Black  
Mr. Justice Douglas  
Mr. Justice Brennan  
Mr. Justice Stewart  
Mr. Justice White  
Mr. Justice Fortas  
Mr. Justice Marshall

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Supreme Court of the United States  
Washington, D. C. 20543

CHAMBERS OF  
JUSTICE WM. J. BRENNAN, JR.

February 19, 1970

RE: No. 63 - United States v. Webb, Inc.

Dear John:

I agree with your opinion in the above  
case.

Sincerely,



W.J.B. Jr.

Mr. Justice Harlan

cc: The Conference



February 19, 1970

Re: No. 63 - U.S. v. W. M. Webb Inc.

Dear John:

Please join me.

Sincerely,

R. E. M.

Mr. Justice Marshall

Mr. Justice Black

Supreme Court of the United States

Washington, D. C. 20543

CHAMBERS OF  
JUSTICE THURGOOD MARSHALL

February 19, 1970

Re: No. 63 - United States v. Webb

Dear John:

Please join me.

Sincerely,

*th*  
T.M.

Mr. Justice Harlan

cc: The Conference