

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

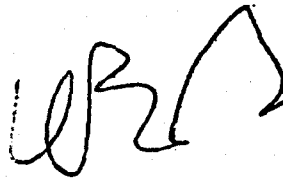
CHAMBERS OF
THE CHIEF JUSTICE

March 2, 1970

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

Dear John:

Please join me.

A handwritten signature in dark ink, appearing to be 'W. E. B.' with a stylized flourish at the end.

W. E. B.

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

CHAMBERS OF
JUSTICE HUGO L. BLACK

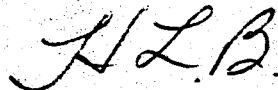
February 25, 1970

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

REPRODUCED FROM THE COLLECTIONS OF

U.S. LIBRARY OF CONGRESS

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

Recirculated: _____

SUPREME COURT OF THE UNITED STATES

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)¹ and the Federal Unemployment Tax Act (FUTA),² which impose taxes on employers to finance government benefits for employees.

I

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

¹ 26 U. S. C. § 3100 *et seq.*

² 26 U. S. C. § 3300 *et seq.*

³ 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. 4, 7, 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

4

From: Harlan, J.

SUPREME COURT OF THE UNITED STATES

Consolidated:

FFB 27 1970

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

CHAMBERS OF
JUSTICE WM. J. BRENNAN, JR.

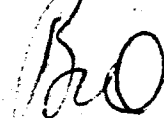
February 19, 1970

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 27, 1879

Mr. C. C. Smith, Secretary, Wash.

Dear Sir:

I have the honor to acknowledge the receipt of your letter of the 27th inst.

and in reply to inform you that

February 19, 1970

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

Dear John:

Please join me.

Sincerely,

B.R.N.

Mr. Justice Harlan

U.S. Supreme Court

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,


T.M.

Mr. Justice Harlan

cc: The Conference