



Ivins Files Supreme Court Amicus Brief in Quality Stores Case

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United States v. Quality Stores, Inc.

Patrick, J. Smith, Kevin P. O'Brien & Rosina B. Barker

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The Supreme Court *amicus* brief was filed by the American Benefits Counsel (ABC) in *U.S. v. Quality Stores, Inc.*, on behalf of taxpayer.

The brief was written by Ivins, Phillips & Barker attorneys Patrick Smith, Kevin O'Brien and Rosina Barker.

Quality Stores involves whether FICA taxes apply to severance pay qualifying as supplemental unemployment benefits ("SUB" payments).

This closely-watched FICA tax issue is worth billions of dollars of potential refunds for US employers in the aggregate, and is potentially extremely valuable for individual employers who have paid substantial severance pay in recent years.