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*BNSF Railway Co. v. Loos*, No. 17-1042

Railroad workers do not participate in the social security system. Instead, there is a separate railroad retirement system, which is funded (like social security) from employment taxes paid by employees and employers. The Railroad Retirement Tax Act assesses taxes on “compensation.” The Supreme Court will decide next Term whether payment for time lost from work constitutes “compensation” on which employers and employees are required to pay taxes. The IRS has interpreted “compensation” to include payments for time lost from work, but the lower courts are divided on whether to accept that interpretation.