

09-837 MAYO FOUNDATION V. UNITED STATES

DECISION BELOW: 568 F.3d 675

LOWER COURT CASE NUMBER: 07-3242, 08-2193

QUESTION PRESENTED:

Whether the Treasury Department can categorically exclude all medical residents and other fulltime employees from the definition of "student" in 26 U.S.C. § 3121(b)(10), which exempts from Social Security taxes "service performed in the employ of a school, college, or university" by a "student who is enrolled and regularly attending classes at such school, college, or university."

JUSTICE KAGAN TOOK NO PART

CERT. GRANTED 6/1/2010