

# National

## Court rules people living at job sites are exempt from meal, housing taxes

WASHINGTON — People who must live on their job sites, from offshore oil platform crews to camp counselors, should not have to pay federal taxes on their meals and lodging, the Supreme Court has concluded.

The high court's 6-3 ruling Monday struck down an Internal Revenue Service finding that firms that house workers must pay federal unemployment insurance and Social Security taxes on the value of the food and shelter.

"The regulations are invalid and the IRS erred in relying upon them to include in the computation of wages the value of the meals and lodging (the company) provided for its own convenience to its employees on offshore oil rigs," Justice Lewis Powell wrote for the court majority.

In other business-related action Monday, the justices: —Unanimously ruled that businesses do not have the same right as individuals to contest billing errors with credit card companies. The decision gives credit card firms more power to revoke a card during disputes with business customers over billing discrepancies.

—Left intact a federal appeals court ruling that em-

ployer-appointed representatives overseeing billions of dollars in pension and welfare trust funds may also be collective bargaining agents.

—Let stand a ruling curbing the National Labor Relations Board's authority to reject ballots in union representation elections.

In the taxation case, Powell's 16-page opinion was sharply critical of Treasury Department rulings that have interpreted Congress' definition of just what constitutes "wages." He described the history of such Treasury regulations as "inconsistent."

In a one-paragraph dissent, Justice Byron White — joined by Justices William Brennan and Thurgood Marshall — argued the IRS rule was "a permissible interpretation" of the federal law.

The case involved an appeal by Rowan Companies Inc., an oil and gas drilling firm, challenging a ruling that food and lodging furnished to workers at its off-shore drilling rigs amounted to taxable wages.

The Texas-based Rowan operated off-shore rigs in the

Gulf of Mexico from 1967-69 with crews that normally worked a 12-hour daily shift for 10 consecutive days. Due to the cost of transporting crews, lodging at the rig and three daily meals in the rig cafeteria were provided, at Rowan's expense.

Rowan estimated the cost of providing transportation ashore at the beginning and end of each shift would have been \$275-350 per day or roughly \$25 per worker. This contrasted with the cost of \$6 per day per worker for meals and lodging.

The company did not include the value of meals and lodging in the employees' wage base for purposes of computing the amount of Social Security or unemployment insurance taxes to be paid.

While the IRS conceded offshore meals and lodging were not subject to income tax withholding, it maintained they were wages for Social Security and unemployment insurance purposes, with a fair market value of \$6 per day per worker. Rowan paid the taxes and then filed suit for a refund.

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## Electronic advances aid revolution of newsrooms

ATLANTIC CITY, N.J. — The first to go were the clattering linotypes.

Next were the noisy, metal keys-to-plate typewriters in the newsroom.

And now, with the exception of the thundering presses on which they are printed, newspapers in the 1980s will be produced in virtual silence by exotic electronic devices.

Katharine Graham, who chairs the American Newspaper Publishers Association and the board of The Washington Post Co., says the latest technical development, "full-page pagination," will revolutionize the design and layout of newspapers in the next decade.

"Just as our 1960 conference was remembered as the start of the offset era and the conferences of the 1970s marked the introduction of electronic editing technology, this conference may well be remembered as the beginning of the full-page pagination era," Graham said Monday at the 53rd annual ANPA-RI Production Management conference.

Before the development of pagination, news stories had to be set in type, arranged and laid out on a page. The pasted up page then had to be photographed and made into a plate before going to press. Now with pagination and laser plate technology, an editor can eliminate those processes and go from story to plate in virtually one step.

Along with advances in pagination are new developments in telecommunications hardware and systems that will provide newspapers with satellite delivery and other state-of-the-art communications.

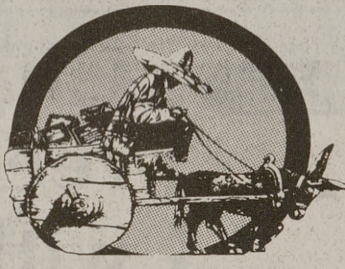
Because newspapers face increasing competition from what she called "alternative media voices — ranging from free-circulation papers to 100 channel cable television systems," Graham said publishers must use the latest technological advances to compete for readers who are be-

coming sophisticated information users.

She cited the recent computerization of circulation and mail-room operations that enable newspapers to deliver different combinations of sections to different audiences and the development of inserting machines that allow advertisers to reach readers on an almost street-by-street basis as two examples of how newspapers can tailor their products to readers' needs.

Others addressing the convention presented reports and workshops on the burgeoning use of laser technology, sophisticated micro-computer systems and advanced offset printing press techniques.

Graham characterized the five-day convention that ends June 10 as the largest to date.



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