

**BES02**

## **United States vs. Dane Watson: A Teaching Case**

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### **Abstract**

This teaching case can be used in a variety of classes: accounting, tax, business law, or ethics. It is based on an actual criminal court case where the defendants were paying workers using gold and silver coins with a fair value many times the face value. For tax purposes, the defendants were using the face value of the coins as the amount of the compensation. Also, the workers were required to sign independent contractor agreements, so no income, Social Security, or Medicare taxes were withheld.

### **Conference Track**

Business Environment - Strategy, Policy, Law, Ethics