

# Benjamin F. Spater

## DIRECTOR



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### EDUCATION

#### LL.M., Taxation, 1992

New York University School of Law

#### J.D., 1991

University of San Francisco School of Law  
President, Tax Law Society

#### Bachelor of Arts in English, 1985

State University of New York at Albany

### PROFESSIONAL CAREER

#### 1996 – Present

Director (Associate prior to 2000)  
Trucker Huss  
San Francisco, California

#### 1994 – 1996

Associate  
Holtzmann Wise & Shepard  
Palo Alto, California

### PROFESSIONAL LICENSES AND AFFILIATIONS

Member, American College of Employee Benefits Counsel

Member, The State Bar of California

Member, Bar Association of San Francisco (founder/former chairperson of the Pension and Employee Benefits Committee of the Barristers Club of San Francisco)

Member, American Bar Association (member of Employee Benefits Committee for the Section of Taxation)

Member, San Francisco Chapter of the National Institute of Pension Administrators (member of the Board of Directors and past president)

Member, Bay Area Chapter of the Society of Financial Service Providers

Member, Western Pension & Benefits Council (past member of the Program Committee)

Member, American Society of Pension Professionals and Actuaries (past member of the IRS Enforcement Committee)

Ben concentrates his practice on the design and tax-qualification of retirement plans including pension, profit sharing and 401(k) plans, the taxation of employee benefits, executive compensation and ERISA.

Ben was recently inducted as a Fellow of the American College of Employee Benefits Counsel, Inc. He serves on the Board of Directors and was a past president of the San Francisco Chapter of the National Institute of Pension Administrators (NIPA), and is the former Chairperson of the Department of Labor Subcommittee of the American Society of Pension Professionals and Actuaries (ASPPA). He has also served on the ASPPA's Internal Revenue Service Enforcement Committee. Ben also is a member of the Western Pension & Benefits Conference (WPBC), and has served on WPBC's Program Committee. In addition, Ben founded and is a former Chairperson of the Pension and Employee Benefits Committee of the Barristers Club of San Francisco. Ben also served for many semesters as an adjunct professor at the Golden Gate University School of Law LL.M. Tax Program teaching ERISA, Corporate Taxation and the Timing of Income Tax Transactions.

Ben regularly gives speeches and conducts educational presentations for various professional organizations on cutting edge topics in the areas of retirement plans, executive compensation and ERISA. He has been listed as a Top Rated Employee Benefits Attorney in Northern California by Super Lawyers since 2005 and has been listed consistently by Best Lawyers in America® for Employee Benefits (ERISA) Law and ERISA Litigation for over a decade.

### ABOUT TRUCKER HUSS

With over 25 attorneys practicing solely in employee benefits law, Trucker Huss is the largest employee benefits specialty law firm outside of Washington, D.C.

Our in-depth knowledge and wealth of experience on all issues confronting benefit plans, plan sponsors, and plan fiduciaries translates into real-world, practical solutions for our clients—backed by the resources to handle the most complex or the most straightforward assignments.

