

Nicholas J. White

OF COUNSEL

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EDUCATION

J.D., 1986

University of Southern California School of Law

B.A., History, 1981

Loma Linda University

PROFESSIONAL CAREER

2013 – Present

Of Counsel, Trucker Huss,
(Special Counsel 2013-2015; Director 2016-2023)
San Francisco, California

2010 – 2013

Musick Peeler & Garrett, LLP

1997 – 2010

Reish & Reicher, APC

1988 – 1997

Internal Revenue Service, EP/EO Division

PROFESSIONAL LICENSES AND AFFILIATIONS

Member, State Bar of California (Member of
Taxation Section and Labor and Employment
Law Section)

Member, American Bar Association

Member, Bar Association of San Francisco

Member, American Society of Pension
Professionals & Actuaries (ASPPA)

Member, Los Angeles County Bar Association,
Taxation Section

Fellow, American College of Employee
Benefits Counsel



Nick's practice focuses on ERISA consulting, particularly with respect to tax-qualified plans. His practice includes, but is not limited to, negotiating the resolution of plan defects, prohibited transactions and fiduciary breaches under the IRS' and Department of Labor's remedial programs; advising and defending fiduciaries regarding their obligations and liabilities; and structuring qualified plan, 403(b) plan and non-qualified deferred compensation arrangements. Nick also advises clients regarding the employee benefit aspects of mergers and acquisitions.

Prior to entering private practice, Nick worked for the IRS in the Employee Plans and Exempt Organizations Division (now known as the Tax Exempt & Government Entities Division or TE/GE Division), where he served on the Technical Review Staff as a Senior Reviewer for both determination and examination cases, and as a technical resource for the Division. Ultimately, Nick became the Coordinator of the IRS' Western Region Walk-in Closing Agreement Program, which is now part of the IRS' remedial program known as the Voluntary Correction Program or VCP. Prior to joining the Technical Review Staff Nick worked primarily in the Division's determination letter program, where he issued rulings on the legal sufficiency of plan documents.

Nick has previously served as a member of the Government Affairs Committee of the American Society of Pension Professionals and Actuaries (ASPPA), and he is a past member of both the Executive Committee and the Board of Directors of ASPPA.

Nick frequently speaks at conferences held by ASPPA, WP&BC, the National Institute of Pension Administrators (NIPA) and other industry organizations. Nick served on the Editorial Advisory Board for Thompson Publishing Company, and he was the Contributing Editor for Thompson's Pension Plan Fix-it Handbook. Nick is also a past member of the Editorial Board of the Journal of Pension Benefits and other industry publications.

In 2013, Nick was inducted as a Fellow in the American College of Employee Benefits Counsel, the highest level of recognition for an ERISA attorney. Selection as a Fellow reflects the College's judgment that a nominee has made significant contributions to the advancement of the employee benefits field. Nick is also listed as a Northern California "Super Lawyer" for employee benefits law.

ABOUT TRUCKER HUSS

With more than 30 legal professionals practicing solely in employee benefits law, Trucker Huss is one of the largest employee benefits specialty law firms in the country. Our in-depth knowledge and breadth of experience on all issues confronting benefit plans, and their plan sponsors, fiduciaries and service providers, translate into real-world, practical solutions for our clients.