

# TRUCKER ♦ HUSS

A PROFESSIONAL CORPORATION  
ERISA AND EMPLOYEE BENEFITS ATTORNEYS

## Practice Focus

Mr. Spater 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. 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), the Board of Directors of the Bay Area Chapter of the Society of Financial Service Providers (SFSP) and the Department of Labor Subcommittee of the American Society of Pension Professionals and Actuaries (ASPPA). Ben also is a member of the Western Pension & Benefits Conference (WPBC), and has served for many years on the Steering Committee for the Los Angeles IRS/Practitioners Benefits Conference. In addition, Ben founded and is a former Chairperson of the Pension and Employee Benefits Committee of the Barristers Club of San Francisco, and served on ASPPA's Internal Revenue Service Enforcement Committee and WPBC's Program Committee. 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.

Ben was named one of Northern California's "Super Lawyers" by *Law & Politics* magazine 2005, 2006, 2007, 2008, and 2009 and was named by *Corporate Counsel Magazine* as one of "The Best Lawyers in America" in employee benefits law in 2007, 2008, 2009, and 2010.

## Professional Involvement

- American Society of Pension Professionals and Actuaries (past member of the Internal Revenue Service Enforcement Committee)
- Western Pension & Benefits Conference (past member of the Program Committee)
- Bay Area Chapter of the Society of Financial Service Providers
- Association of San Francisco (founder/former chairperson of the Pension and Employee Benefits Committee of the Barristers Club of San Francisco)

## Professional Career

- Trucker Huss (1996 – Present)
- Holtzmann Wise & Shepard (1994 – 1996)

## About Trucker ♦ Huss

Trucker Huss is the largest employee benefits specialty law firm on the West Coast. We provide services to clients nationwide and are dedicated to handling the most sophisticated issues with responsive and high level service.

With more than 25 attorneys practicing solely in employee benefits law, 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.



## Benjamin F. Spater

Director

*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*

*Member, The State Bar of California*

*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)*

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