

# TRUCKER ♦ HUSS

A PROFESSIONAL CORPORATION

## ♦ Benjamin F. Spater

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. 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). He 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 in 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.

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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, 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 Conference (past member of the Program Committee)
- > Member, American Society of Pension Professionals and Actuaries (past member of the Internal Revenue Service Enforcement Committee)