

# J. Marc Fosse

## DIRECTOR



(415) 788-3111 tel  
 (415) 421-2017 fax  
 mfosse@truckerhuss.com

### EDUCATION

**LL.M., Taxation with Employee Benefits Certificate, 2000**

Georgetown University Law Center

**J.D., 1996**

University of Wyoming, College of Law

**B.A., 1992**

Brigham Young University

### PROFESSIONAL CAREER

**2008 – Present**

Director  
 Trucker Huss  
 San Francisco, California

**2005 – 2008**

Member, J. Marc Fosse, PLC  
 Tysons Corner, Virginia

**2003 – 2004**

Associate, Hunton & Williams, LLP  
 Tysons Corner, Virginia

**2000 – 2003**

Associate, Pillsbury Winthrop, LLP  
 McLean, Virginia

**1996 – 2000**

Law Clerk  
 United States Court of Appeals  
 for Veterans Claims,  
 Washington, DC

### PROFESSIONAL LICENSES AND AFFILIATIONS

Member, The State Bar of California

Member, Virginia State Bar

Member, American Bar Association  
 (Taxation Section)

Member, Western Pension & Benefits Council

Member, National Association for Stock  
 Planning Professionals

Marc provides practical solutions for clients on matters relating to all aspects of employee benefits. His current focus is primarily on tax, securities, corporate and accounting issues related to executive and equity compensation arrangements.

He works with publicly traded, private, non-profit and government clients in the design, implementation and operation of domestic and international executive nonqualified and supplemental deferred compensation plans, as well as equity-based and other long-term incentive compensation arrangements.

Marc also assists clients in drafting and negotiating executive employment, retention, change in control and severance agreements and programs. He regularly advises clients regarding handling employee benefit matters in corporate mergers, acquisitions, divestitures, initial public offerings and other corporate transactions.

Marc co-authored the 2018-2019 edition of the Treatise *Executive Compensation for Emerging Growth Companies* as part of the Emerging Growth Companies Series published by Thomson Reuters.

Marc is frequently in legal trade publications. Recently, he was quoted in the *Law360* article "TCJA Private Company Pay Change May Not Have Broad Appeal" covering the potential impediments for private companies to grant section 83(i) qualified equity grants which allow employees an election to defer federal income tax on qualifying stock options and restricted stock units. He also provided commentary in the article "6 Months In, Stock Option Deferral Rule Not Catching On" for the June 25, 2018, edition of *Tax Notes*.

Marc has been listed as a Top Rated Employee Benefits Attorney in San Francisco by Super Lawyers since 2019.

### 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.

