



Benjamin F. Spater

Counsel

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Areas of Focus

- Employee Benefits



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Ben specializes in designing and maintaining the tax compliance of retirement plans, including pension, profit-sharing, and 401(k) plans, as well as advising on employee benefits taxation, executive compensation, and ERISA regulations. He counsels a diverse range of clients, from Fortune 500 companies and nonprofits to labor organizations, plan administrators, investment advisors, accountants, and actuaries, helping them navigate legal compliance and fiduciary responsibilities.

With extensive experience working with large employers and other organizations, Ben brings a strategic perspective to addressing employee benefit needs. He excels at crafting innovative correction methods to support compliance with intricate benefits laws and regulations.

Ben has successfully negotiated cost-effective compliance solutions with government agencies, securing favorable outcomes for his clients. With decades of experience in employee benefits law, Ben has helped clients mitigate risks and avoid prohibitive compliance costs and penalties.

Presentations

“Annual Fiduciary Summit 2025,” Presenter, CAPTRUST (October 2025)

“Secure 2.0, Forfeitures, and Cyber Security for the N.E.R.D.S. (National Employer Retirement Design Society),” presenter (May 2025)

“Dissolution Issues Following Secure 2.0 for the QDRONEs,” presenter (May 2025)

“2025 Benefits Legal Update for Silicon Valley Employee Benefit Plan CPAs,” presenter (April 2025)

Honors & Awards

Elected Fellow, The American College of Employee Benefits Counsel, Inc.

Super Lawyers, Employee Benefits (2005-2019)

Best Lawyers in America, Employee Benefits (ERISA) Law and ERISA Litigation (2008-2019)

Corporate Counsel Magazine, “The Best Lawyers in America” in employee benefits law (2007-2010)

Professional Affiliations

American Bar Association, Employee Benefits Committee for the Section of Taxation

Western Pension & Benefits Council

The Bar Association of San Francisco Pension and Employee Benefits Committee of the Barristers Club of San Francisco, founder/inaugural chairperson

National Institute for Pension Administrators San Francisco Chapter (former president)

American Society of Pension Professionals and Actuaries (Government Affairs Committee; former chairperson, Department of Labor Subcommittee; former member, Internal Revenue Service Enforcement Committee)

Bay Area Chapter of the Society of Financial Service Providers, former board member

State Bar of California

Education

LL.M., New York University School of Law (1992)

J.D., University of San Francisco School of Law (1991)

B.A., State University of New York at Albany (1985)

Admissions and Courts

California