SpencerFane®

Martin R. Wing

Partner

Contact

Tulsa

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Overview

Martin Wing helps employers and tax-exempt organizations navigate complex benefits, tax, and governance matters so they can maintain compliance, manage risk, and achieve their organizational objectives.

For more than 35 years, Martin has advised employers on the design, implementation, and administration of employee benefit programs. His practice includes health and welfare plans, retirement plans, fringe benefit arrangements, and executive compensation matters. Employers also rely on his experience to identify and correct compliance issues in employee benefit plans, including through voluntary Internal Revenue Service correction programs.

A significant portion of Martin's practice is devoted to representing tax-exempt organizations. He advises business leagues, voluntary employee beneficiary associations, and other nonprofit entities on tax, governance, operational, and compliance matters. Martin also has extensive experience counseling museums on issues involving collections management, acquisitions, dispositions, loans, employment matters, governance, and donor relations.

In addition to his client work, Martin regularly speaks to civic and professional organizations on taxation, employee benefits, and related compliance topics.

Education

- Columbia Law School, 1978 (J.D.)
- Rice University, 1977 (B.A.), *cum laude*

Bar Admissions

- Oklahoma, 1978

Court Admissions

- U.S. Supreme Court, 1991
- U.S. Tax Court, 1986

Community Involvement

- Tulsa Opera, Inc., Board of Directors
- Brady Craft Inc., Board of Directors, President, 2026-2028
- Humanities in Oklahoma, Inc., Board of Trustees, 1997-2008
- The Arts & Humanities Counsel of Tulsa, Board of Directors, 1994-2001
- The Oklahoma Humanities Counsel, Chair, 2001-2002, 2005-2008; Board of Directors, 1993-2002, 2005-2008
- Rice University, Tulsa Area Alumni Chair, 1987-1997

Distinctions

- *Best Lawyers in America*, 2007-2026
    - Lawyer of the Year, Employee Benefits (ERISA) Law, 2020; Tax Law, 2025
- Who's Who in American Law; South and Southwest; Young American Professionals; and Among Rising Young Americans
- Columbia Law School, Harlan Fiske Stone Scholar
- University of Tulsa, Henry Kendall College of Arts and Sciences, Distinguished Service Award, 1992
- Yale University, Mary Cady Tew Prize, Scholastic Excellence, May 1984

Memberships

- Tulsa County Bar Association
- Southwest Benefits Association
- Oklahoma Bar Association
- University of Tulsa School of Law, Adjunct Professor, State and Local Taxation, 1998, 2000; Appellate Advocacy, 1990-1991, 1993, 1996; Legal Reasoning and Writing, 1986-1987
- University of Tulsa, Henry Kendall College of Arts and Sciences, Board of Visitors, Chairman, 1993-1997; Member, 1998-2014