



Mark J. Grushkin

Shareholder

Co-Chair, Employee Benefits Practice Group

2049 Century Park East

5th Floor

Los Angeles, CA 90067

main: (310) 553-0308

direct: (310) 772-7236

fax: (310) 553-5583

mgrushkin@littler.com



Focus Areas

Employee Benefits

Executive Compensation

Healthcare

Higher Education

Littler Fiduciary Toolkit

Overview

With over 30 years of legal experience, Mark J. Grushkin focuses on providing clients with employee benefit services involving mergers and acquisitions, retirement plans, health and welfare plans, and litigation. He has been involved in a wide variety of employee benefits matters, including:

- Pension
- Profit-sharing
- Employee stock ownership
- Stock appreciation rights
- Phantom stock plans
- Welfare and fringe benefits plans
- Deferred compensation
- Early retirement programs
- Severance plans
- Supplemental executive retirement arrangements

Mark has extensive experience representing employers in disputes and audits with the Internal Revenue Service (IRS), the Department of Labor (DOL), and other government agencies. He has represented large public corporations, small and

mid-market companies, healthcare systems, nonprofit organizations, corporate trustees, and single-employer plans. Due to his extensive mergers and acquisitions experience, Mark also represents numerous private equity funds.

Mark offers an employee benefits screening review for his clients, in which he replicates the company's IRS and DOL audits. Through this analysis, he often discovers significant plan issues which may be advantageously corrected thus avoiding serious tax consequences in the event IRS or DOL audits.

Mark has authored and co-authored articles on:

- New benefits legislation
- Cafeteria plans
- COBRA continuation coverage rules
- Tax laws and deferred compensation plans

He also has been a speaker and panelist addressing numerous groups on employee benefits, including the Practicing Law Institute, State Bar of California, California CPA Society, American Society of Pension Actuaries, and the University of Southern California Tax Institute.

Professional and Community Affiliations

- Member, Employee Benefits Committee Subsection, Los Angeles County Bar Association
- Member, Employee Benefits Committee Subsection, Beverly Hills Bar Association

Recognition

- Named, The Best Lawyers in America®, 2012-2019
- Awarded, AV® Peer Review Rating, *Martindale-Hubbell*

Education

J.D., Southwestern University School of Law, 1978

B.S., California State University, Los Angeles, 1975

Bar Admissions

California

Courts

U.S. District Court, Central District of California

Publications & Press

D.C. District Court Vacates Core Elements of New Association Health Plan Regulations

Littler ASAP

April 2, 2019

Best Lawyers in America© 2019 Edition Honors More Than 200 Littler Lawyers

Littler Press Release

August 15, 2018

Association Health Plans: How Do You Solve a Problem Like a MEWA?

Littler ASAP

June 21, 2018

Best Lawyers in America© 2018 Edition Honors More Than 200 Littler Lawyers

Littler Press Release

August 17, 2017

The Best Lawyers in America© Honors More Than 180 Littler Lawyers in Its 2017 Edition

Littler Press Release

August 16, 2016

Littler Attorneys Recognized in the Best Lawyers in America© 2016 Edition

Littler Press Release

August 18, 2015

Littler Attorneys Included in the Best Lawyers in America© 2015 Edition

Littler Press Release

August 18, 2014

Littler Attorneys Named in Best Lawyers in America® 2014 Edition

Littler Press Release

August 15, 2013

Best Lawyers in America® Names 164 Littler Attorneys to 2013 Edition

Littler Press Release

September 7, 2012

Two Prominent Employee Benefits Attorneys Join Littler's Growing Southern California Presence

Littler Press Release

March 12, 2012

Speaking Engagements

MEWAs, MEPs, PEO and Outsourcing

2019 AICPA Employee Benefit Plans Conference, New Orleans, LA
May 8, 2019

Anti-Assignment Rules – Procedures, Legal and Tax Issues

2019 AICPA Employee Benefit Plans Conference, New Orleans, LA
May 7, 2019

Anatomy of a DOL Retirement Plan Investigation

April 4, 2019

Anatomy of an IRS Retirement Plan Audit

March 7, 2019

DOL Developments | Multiple Employer Retirement Plans, Association Health Plans and IRS Proposed Hardship Regulations

December 6, 2018

The Constantly Shifting Sands of Employee Benefits: How to Level the Landscape

Littler Executive Employer, Phoenix, AZ
May 3, 2018

Current Developments in Health Plans: ACA Assessments and Association Health Plans

March 1, 2018

2018 Annual Employee Benefits and Executive Compensation Summit

Los Angeles, CA
January 11, 2018

Retirement Plans Under Attack

December 7, 2017

Retirement Plans Under Attack

December 7, 2017

Retirement Plans Under Attack by Plan Participants and Government Agencies: An Action Plan for Employers

May 5, 2016

2016 Employee Benefits Summit - Southern California

Los Angeles, CA
January 14, 2016

Effective Methods of Dealing with the Affordable Care Act

San Diego, CA
August 5, 2014

Effective Methods of Dealing with the Affordable Care Act

Los Angeles, CA
August 1, 2014

Effective Methods of Dealing with the Affordable Care Act

Los Angeles, CA
June 26, 2014

Complying with Healthcare Reform

Total Rewards Conference - Silicon Valley Compensation Association (SVCA), San Francisco, CA
November 8, 2013

Defense of Marriage Act

Labor and Employment Law Seminar - California Hospital Association, Glendale, CA
November 6, 2013

Fiduciary Responsibility—What Does It All Mean to You? Retirement, Health and Welfare Plans Under Attack

San Francisco, CA
November 5, 2013

ACA Preparation: No Time Like the Present

Labor and Employment Law Seminar - California Hospital Association, Sacramento, CA
October 29, 2013

Health Care Reform Compliance

The Total Rewards Conference - Northern California Human Resources Association and Silicon Valley Compensation Association, San Francisco, CA
September 19, 2013

Health Care Reform – What Does it Mean to You?

Irvine, CA
February 6, 2013

Health Care Reform – What Does it Mean to You?

Los Angeles, CA
February 5, 2013

The ACA's Impact on Employment and Severance-Related Documents and the Increase in DOL Plan Audit Activity

December 5, 2012

Affordable Care Act: Implementing Federal and State Regulations

2012 Annual Conference - CALSAGA, Anaheim, CA
October 18, 2012

The Shifting Landscape of Employee Benefits – Imperatives for 2012 and Beyond

Los Angeles, CA
October 11, 2012

Benefit Plans Under Attack at Home and Abroad

Irvine, CA
May 30, 2012

Health in a Handbasket - Where Healthcare is Headed and What Employers Should Do about It

Littler Mendelson, Scottsdale, AZ
May 10, 2012

Retirement Plan Trends and the Widening Gulf of Fiduciary Responsibility

Firm Presentation
October 10, 2005

Retirement Plan Trends and the Widening Gulf of Fiduciary Responsibility

41st Annual Conference - American Society for Healthcare Human Resources Administration
July 1, 2004