



## Mark J. Grushkin

Shareholder

Co-Chair, Employee Benefits Practice Group

2049 Century Park East

5th Floor

Los Angeles, CA 90067

main: +1 (310) 553-0308

direct: (310) 772-7236

fax: +1 (310) 553-5583

mgrushkin@littler.com



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## Practice Areas

Employee Benefits

Executive Compensation

Healthcare

Higher Education

## 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<sup>®</sup>, 2012-2025
- Awarded, AV<sup>®</sup> 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

### Cybersecurity Considerations for Employers Sponsoring ERISA Plans

*Littler ASAP*

November 12, 2024

**DOL Issues Guidance on Use of Cryptocurrency in 401(k) Plans**

*Littler ASAP*

March 15, 2022

**Best Lawyers in America© 2022 Edition Honors More Than 240 Littler Lawyers**

*Press Release*

August 19, 2021

**Best Lawyers in America© 2021 Edition Honors More Than 250 Littler Lawyers**

*Press Release*

August 20, 2020

**Benefits Litigation To Watch For Post-Pandemic**

*Law360*

May 8, 2020

**Coronavirus Q&A: Littler's Benefits Practice Co-Chair**

*Law360*

April 20, 2020

**Ten Common Benefits Issues Related to the COVID-19 Pandemic, Employee Furloughs and Reductions in Force**

*Littler ASAP*

April 6, 2020

**Employee Benefit and Executive Compensation Provisions in the CARES Act**

*Littler ASAP*

March 30, 2020

**Best Lawyers in America© 2020 Edition Honors More Than 200 Littler Lawyers; 14 Named Lawyer of the Year**

*Press Release*

August 15, 2019

**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**

*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**

*Press Release*

August 17, 2017

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

*Press Release*

August 16, 2016

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

*Press Release*

August 18, 2015

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

*Press Release*

August 18, 2014

**Littler Attorneys Named in Best Lawyers in America® 2014 Edition**

*Press Release*

August 15, 2013

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

*Press Release*

September 7, 2012

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

*Press Release*

March 12, 2012

**Events & Speaking Engagements**

**Littler Hawaii Breakfast Briefing**

Honolulu, HI

June 21, 2024

**Secure Act 2.0 Got You Feeling Insecure? Face the 401(k) Challenges and Find Workable Solutions**

Littler Executive Employer Conference, Phoenix, AZ

May 11, 2023

**The U.S. Labor Shortage: Employer Responses, Employment Law Challenges**

July 29, 2021

**2020 Virtual Benefits Symposium: Addressing Issues in the New Normal**

October 20, 2020

**2020 Virtual Benefits Symposium: Addressing Issues in the New Normal**

October 1, 2020

**2020 Virtual Benefits Symposium: Addressing Issues in the New Normal**

September 3, 2020

**2020 Voluntary Retirement and Exit Incentive Programs: A Viable Alternative to Involuntary Layoffs**

July 23, 2020

**How the Secure Act Will Impact Your Retirement Plans**

February 6, 2020

**2019 Southern California Employer Conference**

October 23, 2019

**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 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