Mark J. Grushkin

Shareholder
Co-Chair, Employee Benefits Practice Group

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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®, 2012-2027
- 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

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