



Martin J. Smith

Partner

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PRACTICE AREAS

- Tax
- Corporate
- Labor and Employment

OVERVIEW

Martin J. Smith is a partner in the Employee Benefits and Executive Compensation Group of the Tax Practice in the firm's Los Angeles office.

Areas of Practice

Mr. Smith has over twenty-six years of experience as an ERISA attorney in the benefits consulting field. Mr. Smith's experience includes designing, implementing, and helping administer both tax qualified retirement plans (such as defined benefits plans, profit-sharing plans, and 401(k) arrangements), and nonqualified plans (such as deferred compensation plans, supplemental executive retirement plans, stock option plans and stock purchase plans), as well as health and welfare benefit plans. Mr. Smith provides fiduciary advice with respect to investment and fiduciary issues, including the applicability of the Department of Labor "plan asset" regulations, prohibited transactions, and unrelated business taxable income. Mr. Smith also provides advice with respect to the investment of plan assets in real estate.

Mr. Smith has extensive experience in assisting clients with employee benefits within the context of corporate transactions including mergers, acquisitions, and spin-offs. In addition, he has helped develop tax planning techniques that utilize various benefit arrangements, such as ESOPs and VEBAs, and has helped clients comply with the complex reporting requirements of ERISA and the Internal Revenue Code. Because of increased IRS scrutiny of 403(b) tax sheltered annuities and 401(k) arrangements, Mr. Smith has helped clients review these plans to determine if they meet the requirements of ERISA and the Code, and has assisted clients with IRS audits of these plans. Mr. Smith also assists clients with meeting the healthcare continuation requirements of COBRA, and the healthcare portability and privacy requirements of HIPAA.

Mr. Smith has also worked with our clients to help maintain the tax qualification of their plans by utilizing the IRS Employee Plans Compliance Resolution System ("EPCRS"), as well as limit fiduciary liability through the use of the Department of Labor's Voluntary Fiduciary Correction Program ("VFCP").

EDUCATION

- LL.M., New York University, 1983
- J.D., University of California, Los Angeles, 1981
- A.B., University of Southern California, 1978, *summa cum laude*

MEMBERSHIPS

- Member, Western Pension & Benefits Conference
- Past Chair, Los Angeles County Bar Association, Tax Section, Employee Benefits Committee
- Past Chair, Los Angeles County Bar Association, Tax Section, Publications Committee
- Served on the Law Review at UCLA, and active in the Moot Court Honors Program

ARTICLES

- It's Time to Establish a Deferred Compensation Insurance Plan, August 16, 2005

SPEECHES

- Mr. Smith has lectured extensively to such organizations as the Los Angeles County Bar Association, The Employer's Group, the California Healthcare Association, and the American Institute of Certified Public Accountants.