



## → Martin J. Smith

### Partner

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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

Martin has over thirty years of experience as an ERISA attorney in the benefits consulting field. Martin'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. Martin 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. Martin also provides advice with respect to the investment of plan assets in real estate.

Martin 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, Martin 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. Martin also assists clients with meeting the healthcare continuation requirements of COBRA, and the healthcare portability and privacy requirements of HIPAA.

Martin 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").

### Honors

Best Lawyer in America, 2015-2021

Southern California Super Lawyer, 2011-2013

## Articles

- It's Time to Establish a Deferred Compensation Insurance Plan  
08.16.2005

### Corporate & Securities Law Blog Posts

- "Updated IRS Guidance Addressing COVID-19 Relief Employer Tax Credits," April 20, 2020
- Critical Employee Benefit Issues in a Pandemic – Can Employees Take Their Money out of Plans?," March 20, 2020
- "What Employers Need to Know About Healthcare Reform for 2013," December 31, 2012

### Healthcare Law Blog Posts

- "For Tax-Exempt Employers: 403(b) Retirement Plan Compliance Opportunity," March 11, 2019

## Speaking Engagements

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.

## 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

## Practices

Tax

Employee Benefits

Executive Compensation

Corporate

Emerging Company & Venture Capital

Family Owned, Closely-Held Businesses and Family Offices

Joint Ventures and Strategic Alliances

Mergers and Acquisitions

Private Equity

Public Company Corporate Governance and Compliance

Labor and Employment

Employee Benefits/ERISA

Private Wealth Services

Tribal and Indian Law

Bankruptcy and Restructuring

Municipal and Public Entity Restructuring

Healthcare

## Industries

Automotive

Healthcare

Retail

## 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*