



MARC L. PUSHKIN, EA, MAAA, MSEA
President

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Marc L. Pushkin is the president of Pushkin & Pushkin, Inc., a consulting actuarial firm specializing in the design and administration of pension and profit-sharing plans, economic analyses for litigation support including wrongful death and disability studies, lost wage and benefit evaluations, pension divorce valuations, life estate valuations, and structured settlement analyses. He has over 40 years of experience as a pension actuary, and he has spoken on pension plans and fringe benefits to accountants, attorneys, bar associations, and other professional groups. He has been admitted as an expert witness in Washington, D.C., Virginia, and Maryland courts, and frequently testifies on actuarial matters.

Mr. Pushkin is a member of the American Academy of Actuaries and the American Society of Pension Professionals and Actuaries. He is enrolled by the Joint Board for Enrollment of Actuaries to perform actuarial services under the Employee Retirement Income Security Act of 1974 (ERISA). In addition, he is a member of the Maryland State Bar Association and various local bar associations.

Experience

- Providing legal counsel to pension, profit-sharing, and qualified retirement plans.
- Martindale Hubbell AV rating (highest attorney rating)
- Determining actuarial funding requirements for defined benefit pension plans, preparation of required Internal Revenue Service and Pension Benefit Guarantee Corporation filings.
- Valuation of pensions for marital property purposes. Providing expert testimony in Qualified Domestic Relations Order (QDRO) cases.
- Structured settlement analysis.
- Valuation of life estates.
- Determining present value of the cost of medical goods and services under life care plans.
- Lost income determination in matters of wrongful death, personal injury, wrongful discharge, and workplace discrimination and calculating the present value of lost household services.
- Deposition and court testimony as an expert witness for damages in economic loss valuations.

Professional Designations and Affiliations

Enrolled Actuary (#3577), Joint Board for the Enrollment of Actuaries

Admitted to practice

Court of Appeals, State of Maryland
United States Tax Court
United States Bankruptcy Court
United States District Court, District of Maryland

Member

American Academy of Actuaries
American Society of Pension Professionals and Actuaries
Baltimore County Bar Association
Maryland State Bar Association, Employee Benefits Section
National Association of Forensic Economics

Education

GEORGE WASHINGTON UNIVERSITY, National Law Center, Washington, D.C.

- *Juris Doctor* Honor Graduate, 1980

UNIVERSITY OF MARYLAND, College Park, Maryland

- *Bachelor of Science in Mathematics* High Honor Graduate, 1975

Presentations and Publications

Speaker – *Retirement Assets and Divorce*, Seminar – Prince George’s County Bar Family Law Committee, 2014

Speaker – *How to Use Experts in Your Family Law Practice*, Seminar – Baltimore County Bar Association, 2012

Course Instructor – *Hot Topics/Tips for the Family Law Practitioner*, Seminar – The Maryland Institute for Continuing Professional Education of Lawyers, Inc. (MICPEL), 2007

Speaker – *Litigation Evaluation*, Personal Injury Litigation Section of the Bar Association of Montgomery County, Maryland, 2005

Course Instructor – *Hot Tips for the Family Law Practitioner*, Seminar – The Maryland Institute of Continuing Professional Education of Lawyers, Inc. (MICPEL), 2005

Presentations and Publications (Cont'd)

Speaker – *Experts to Have on Your Divorce Litigation Team*, Seminar – Montgomery County , Maryland Bar Foundation, 2002

Course Instructor – *Retirement Assets and Divorce*, Seminar – The Maryland Institute for Continuing Professional Education of Lawyers, Inc. (MICPEL), 1999

Speaker – *Qualified Retirement Plans - General Rules, Distribution Options, and Tax Implications*, Montgomery County, Maryland Bar Foundation, 1996

Course Instructor – *Family Law*, Judicial Institute of Maryland, 1996

Speaker – *Retirement and Pension Plans for the Small Firm and Sole Practitioner*, Baltimore County Bar Association Continuing Legal Education, 1995

Faculty – *Family Law Issues*, Judicial Institute of Maryland, 1995

Course Instructor – *Marital Property*, Seminar – The Maryland Institute for Continuing Professional Education of Lawyers, Inc. (MICPEL), 1993

Speaker – *Pension Valuations in Divorce Proceedings*, Baltimore County Bar Association Continuing Legal Education, 1992

Course Instructor – *Introduction to Pension Plans - C1 & C2*, American Society of Pension Actuaries, 1989

Speaker – *Deferred Compensation Plans in Divorce*, The Maryland State Bar Association Annual Meeting, Ocean City, Maryland 1988

Speaker – *Section 89 - Plan Planning*, Association of Practicing Certified Public Accountants, 1988

Speaker – *The Importance of Valuing a Spouse's Retirement Plan and Qualified Domestic Relation Orders*, Baltimore County Bar Association Continuing Legal Education, 1986

Speaker – *Pensions - Planning, Accounting and Reporting*, National Association of Accountants, 1985

Course Instructor – *Introduction to Pension Plans - C1 & C2*, American Society of Pension Actuaries, 1985

Article “*Nest Egg Cracking – Valuing Pensions and Other Fringe Benefits in Marital Property Divisions*,” The Daily Record Baltimore, Maryland, 1984