



## Robert J. Lowe

Partner



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18th Floor  
Los Angeles, CA 90067

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### legal expertise

All areas of employee benefits and executive compensation including: qualified and nonqualified retirement plans; group health plans; multi-employer pension and health plans; benefit plan issues in mergers and acquisitions; benefit plan investments in venture capital and real estate; equity incentive and nonqualified deferred compensation plans; benefit plans and executive compensation arrangements for employees of tax-exempt entities; income and estate tax planning for receipt of large distributions from retirement plans; negotiating and drafting executive employment agreements; use of employer stock in benefit plans including ESOPs. Recommended by Legal 500 US 2010 for his "highly sophisticated knowledge in employee benefits tax and regulation."

### representative matters

- Advise employers and multi-employer health plans on compliance with the Affordable Care Act and other legislation affecting group health plans.
- Advise plan sponsors with publicly traded securities held in retirement plans with respect to strategies for minimizing exposure to employer stock fund litigation.
- Advise multi-employer pension plans on strategies for compliance with Pension Protection Act of 2006 "endangered status" funding and disclosure rules.
- Implement strategies to comply with requirements of IRC Section 409A for deferred compensation plans, SERPs, performance-based plans, severance pay plans and executive employment agreements.
- Advise employers with respect to IRS EPCRS retirement plan voluntary correction procedures and represent plan sponsors before IRS in obtaining approval for plan correction proposals.

### practice areas

tax and trusts & estates  
nonprofit organizations  
employee benefits &  
executive compensation  
tax planning

### admissions

California  
U.S. District Court  
Central District of California  
U.S. Court of Appeals  
Ninth Circuit  
U.S. Tax Court

### education

University of California,  
Berkeley School of Law, J.D.,  
1978  
Binghamton University, State  
University of New York, B.S.,  
1975 : *Phi Beta Kappa*

### other career experience

- O'Melveny & Myers, LLP,  
Counsel
- Wyman Bautzer Kuchel  
& Silbert
- Kindel & Anderson

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- Advise tax-exempt employers with respect to special executive compensation issues, including strategies for dealing with IRC Code Section 457 deferred compensation limits and IRC Code Section 4958 excess benefit transaction risks.
- Represent multi-employer pension plans with respect to compliance, funding and withdrawal liability issues.
- Advise clients with respect to employee benefits issues in mergers, acquisitions and similar transactions.
- Advise investment funds and benefit plans with respect to plan investment issues, including application of "plan assets" regulations to venture capital operating companies (VCOCs) and real estate operating companies (REOCs).
- Advise employers with respect to equity incentive and nonqualified deferred compensation plans, including compliance with IRC Section 409A.
- Advise group health plans with respect to HSA, FSA, COBRA, HIPAA privacy and ERISA issues, including reporting and disclosure and claims procedures.
- Advise high net worth individuals on income and estate tax planning for receipt of large distributions from retirement plans, including beneficiary designations and strategies for applying IRC Code Section 401(a)(9) minimum distribution rules.

## honors & awards

- Recognized by *Best Lawyers in America*® in the fields of:
  - Employee Benefits (ERISA) Law (2009-2026)
    - "Lawyer of the Year" 2021
  - "Top 5% of lawyers in Southern California," *Southern California Super Lawyers* (2007-2017)
- AV® Preeminent™ Rating, Martindale-Hubbell

## professional, business and civic affiliations

- State Bar of California

## headlines

37 MSK Attorneys Named Among *The Best Lawyers in America*® for 2026  
*Best Lawyers*, August 21, 2025



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34 MSK Attorneys Named Among *The Best Lawyers in America*© for 2025  
August 15, 2024

38 MSK Attorneys Named Among *The Best Lawyers in America*© for 2024  
August 17, 2023

26 MSK Attorneys Named Among *The Best Lawyers in America*© for 2022  
August 19, 2021

MSK Client Netmarble Acquires Kung Fu Factory  
February 19, 2021

33 MSK Attorneys Named Among *The Best Lawyers in America*© for 2021  
August 20, 2020

27 MSK Attorneys Named Among *The Best Lawyers in America*© for 2020  
August 15, 2019

MSK Client L3 Technologies Merges with Harris Corporation  
July 3, 2019

MSK Leads Sale of Portfolio Company by Vicente Capital Partners to Arlington Capital Partners  
February 5, 2019

*The Best Lawyers in America*© 2019 Recognizes 24 Attorneys from MSK  
August 15, 2018

The Best Lawyers in America© 2018 Recognizes 24 Attorneys from Mitchell Silberberg & Knupp LLP  
August 15, 2017

MSK Attorneys Named to the 2017 List of *Super Lawyers*  
January 20, 2017

The Best Lawyers in America© 2017 Recognizes 22 Attorneys from Mitchell Silberberg & Knupp  
August 22, 2016

Legal 500 Ranks MSK Tax Practice and Attorneys Among the Very Best  
July 6, 2010

## media mentions

Robert Lowe Quoted in *Law360*  
January 2, 2023

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MSK Attorneys Named to the List of 2016 Southern California Super Lawyers  
January 20, 2016

23 Mitchell Silberberg & Knupp Attorneys Featured in *Best Lawyers*  
August 2015

18 Mitchell Silberberg & Knupp Attorneys Named to the 2015 Super Lawyers Business Edition  
November 21, 2014

The Best Lawyers in America© 2015 Recognizes 21 Attorneys from Mitchell Silberberg & Knupp and Names 2 Attorneys "Lawyer of the Year"  
August 2014

26 MSK Attorneys Named to 2014 Southern California *Super Lawyers* List  
January 2014

21 MSK Attorneys Selected for *Best Lawyers in America 2014*  
August 15, 2013

26 MSK Attorneys Named to 2013 Southern California *Super Lawyers* List  
January 2013

21 MSK Attorneys Selected for *Best Lawyers in America 2013*  
August 24, 2012

MSK Ranked Among Leading Tax Law Firms in *Tax Directors Handbook 2012*  
January 26, 2012

25 Named to 2012 Southern California *Super Lawyers* List  
January 23, 2012

MSK Attorneys Recognized Among "The Best Lawyers in America" for 2012  
August 31, 2011

*The 2011 Legal 500 USA Guide* Recognizes MSK Attorneys and Intellectual Property and Tax Practice Groups Among the Nation's Best  
June 9, 2011

24 Named to 2011 Southern California *Super Lawyers* List  
January 25, 2011

*The 2011 Best Lawyers in America* Recognized MSK Attorneys from Nine Practice Areas  
August 19, 2010



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28 Named to 2010 Southern California Super Lawyers List  
January 26, 2010

The Best Lawyers in America 2010  
August 3, 2009

29 Chosen to 2009 Southern California Super Lawyers List  
January 30, 2009

The *Best Lawyers in America* 2009  
September 17, 2008

Bob Lowe Quoted in *Corporate Secretary* Regarding Severance Packages  
June 2008

MSK Home to 23 Southern California Super Lawyers for 2008  
January 30, 2008

## publications

ACA Prep: Now, This Year, and in 2014  
*Employee Benefit News*, May 2013

Focusing on Fees for 401(k) Plans, *Employee Benefit Plan Review*  
June 2011

New and Proposed Laws Impact Group Health Plans  
*Employee Benefit News*, June 2009

DOL attempts to clarify treatment of post-death QDROs  
*MSK Client Alert*, March 2007

IRS Provides Audit Results for Executive Pay by 501(c)(3)s  
*MSK Client Alert*, March 2007

IRS Further Clarifies New Beneficiary Rollover Rules  
*MSK Client Alert*, February 2007

Applying Section 4958 to Qualified Retirement Plans  
September 2006

New Tax Law will Require Action on Deferred Compensation Plans Before Year-End  
September 2006



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Executive Compensation and Stock Options, Chapter 22  
2003

Frequent contributor to BNA Tax Management Insights and Commentary

## client alerts

Stop The Clock  
*MSK Client Alert*, May 1, 2020

ERC vs. PPP  
*MSK Client Alert*, April 17, 2020

Have Independent Contractors in California? You May Need to Rethink That.  
*MSK Client Alert*, September 18, 2019

The Tax Cuts and Jobs Act  
December 19, 2017

MSK's Annual Labor & Employment Law Update  
*MSK Client Alert*, January 12, 2016

Treasury Delays Implementation of Key Aspect of "Obamacare" by A Year  
*MSK Client Alert*, July 2013

New COBRA Requirements  
*MSK Client Alert*, January 21, 2010

How Will Same Sex Marriages Affect Benefit Plans?  
*MSK Client Alert*, June 2004

Congress Extends Charitable IRA Rollover: Additional Useful Information  
*MSK Client Alert*, October 2008

Retirement Plan Distribution Planning  
*MSK Client Alert*, April 2007

Plan Investment Advisor Rules Increase Employer Obligations  
*MSK Client Alert*, February 2007

Rollovers to IRAs Now Possible For Plan Beneficiaries  
*MSK Client Alert*, January 2007

New Benefit Statement Requirements Become Effective in 2007  
*MSK Client Alert*, January 2007

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Congress Makes Health Savings Accounts More Attractive  
*MSK Client Alert*, December 2006

Employer Reduces Corrupt Executive's Accrued Benefit  
*MSK Client Alert*, December 11, 2006

Sponsors Should Add Explanations to Funding Notices  
*MSK Client Alert*, December 7, 2006

Notices Due for 401(k) Plans Invested in Employer Stock  
*MSK Client Alert*, December 2006

## **events & speaking engagements**

California Employment Law Year in Review  
December 10, 2025

Required Minimum Distributions After the SECURE Act and SECURE Act 2.0  
April 22, 2025

MSK's 2025 Employment Law "Year in Review" Seminar  
February 20, 2025

MSK's Labor & Employment Department's Annual "Year in Review" Seminar  
January 10, 2024

Lorman Online Course: Understand the Different Options for Taking Distributions From a 401(k) Plan and the Financial Consequences  
June 2023

MSK's Labor & Employment "Year in Review" Seminar  
January 11, 2023

Health Savings Accounts (HSAs): Compliance Obligations Under the Internal Revenue Code and ERISA  
February 14, 2022

COBRA Subsidies Under the American Rescue Plan (online course)  
June 4, 2021

MSK's Annual Labor & Employment Law Update  
January 15, 2020

Understanding the New Regulations for Health Reimbursement Arrangements  
July 25, 2019



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Health Savings Accounts (HSAs): Compliance Obligations Under the IRC and ERISA  
January 22, 2019

MSK's Annual Labor & Employment Law Update  
January 9, 2019

Health Savings Accounts (HSA): Compliance Obligations Under the Internal Revenue Code and ERISA  
November 28, 2018

Health Savings Accounts (HSAs): Compliance Obligations Under the IRC and ERISA  
October 23, 2018

HSAs Compliance Obligations Under the Internal Revenue Code and ERISA  
May 30, 2018

MSK's Annual Labor & Employment Law Update  
January 11, 2018

MSK's Annual Labor & Employment Law Update  
January 2016

The State of the Plans: Dealing with the Economy and Health Care Reform  
February 9, 2012