

## **Gita K. Sharma**

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### **EDUCATION**

#### **New York University (NYU) School of Law** (May 1997)

Master of Laws (LL.M) in Corporate Law

*Advanced coursework in Taxation, Analysis of Accounting Information, Financial Reporting*

#### **Albany Law School of Union University** (May 1993)

Juris Doctor (J.D.)

*Dean's List, Fall 1992; Top third of graduating class*

#### **Russell Sage College** (May 1990)

Bachelor of Arts (B.A.) — Major: History; Minor: Economics

*Summa cum laude*

### **ACADEMIC EXPERIENCE**

#### **Rutgers Business School**

*Assistant Professor of Professional Practice*, Dept. of Accounting & Info Systems (Sept 2022 - Present)

*Part-time Lecturer*, Dept. of Accounting & Dept. of Supply Chain Management (July 2005 - Aug 2022)

##### Courses Taught:

Business Law I; Business Law II; Introduction to Business Law & Government; Business Law for Managers & Entrepreneurs; Law and Legal Reasoning

#### **New Jersey City University (NJCU) School of Business**

*Assistant Professor*, Dept. of Management; Dept. of Accounting (Sept. 2018 - Aug 2022)

##### Courses Taught:

Legal Environment of Business; Business Organizations & Transactions; Business Communications Essentials; Business Law I (including Honors Section); Business Law II; Cannabis (Marijuana) & Business; Business Law for Managers; Negotiation and Conflict Resolution

##### New Courses Written and Developed:

Cannabis (Marijuana) and Business; Preventing Discrimination in Business/Employment Law

##### Service to Department, School of Business, and University

- Parliamentarian, University Senate (Sept. 2020-June 2022)
- Faculty Mentor, Goldman Sachs Local College Collaborative (Sept 2018 - June 2022)
- Member, Senate Community Engaged Learning Committee (Sept 2021 - June 2022)
- Chair, Search Committee for Faculty Position for Sports Management (Fall 2020)
- Member, Curriculum & Assessment Committee-Department of Accounting (2018 - 2020)
- Faculty Advisor, Business Student Research Showcase (Spring 2019, Spring 2020)
- Member, Senate Elections Committee (Sept 2019-May 2021); Chair (Sept 2019 - May 2020)

#### **Baruch College**

*Adjunct Professor*, School of Public Affairs (Spring & Fall 2005)

Taught courses in the Master of Public Affairs program – HIPAA Privacy Rules, Compensation and Benefits for Non-Profits.

#### **Middlesex College**

*Adjunct Professor*, Department of Accounting, Business & Legal Studies (Spring 2005)

Taught Business and Commercial Law course in the associate degree program

## **LEGAL EXPERIENCE**

### **Thomson Reuters Corp**

*Senior Editor, Tax & Accounting Group (July 2008 - Aug 2018)*

Wrote and edited varied materials for premier employee benefits publications in the health and retirement areas. Prepared and taught seminars related to employee benefits/ERISA law (in-person, webinars, and virtual conferences) for attorneys, CPAs, and benefits administrators. Role required efficient analysis and synthesis of new laws/developments and assistance with product design, marketing, and operations.

### **GKS Legal**

*Principal, ERISA Compliance (Jan 2005 - July 2008)*

Advised clients with respect to a wide array of labor, human resources, and employee benefits matters—including design, operation, and compliance rules for various types of health and retirement plans. Routinely made presentations to client and industry groups on developments relating to employee benefits and ERISA law.

### **Epstein Becker & Green, P.C.**

*Senior Associate, Employment Law Group (Apr 2001 - Apr 2004)*

Counseled companies and not-for-profit organizations on all aspects of operation and regulatory compliance for retirement plans, including defined contribution and defined benefit plans. Drafted and reviewed plan documents, summary plan descriptions, investment management contracts, trust agreements and administrative services agreements.

### **UBS Financial Services (formerly PaineWebber Incorporated)**

*Assistant General Counsel, Retirement Plan Services (Apr 2000 - Apr 2001)*

Provided legal advice regarding qualified plan and IRA distributions, reporting, regulatory and procedural issues. Advised on ERISA's fiduciary provisions, participant education and investment of plan assets, DOL advisory opinions, and prohibited transaction exemptions.

### **Deloitte**

*Senior Consultant, Employee Benefits Tax Practice (Apr 1999 - Apr 2000)*

Provided consulting services with respect to employee benefits due diligence in corporate acquisitions and reorganizations, including analysis of legal obligations of the myriad types of employee benefit plans and arrangements. Advised on executive compensation programs, including stock option and other equity-based and non-qualified deferred compensation plans.

### **Day Pitney LLP**

*Associate, Employee Benefits & Executive Compensation Group (Jan 1998 - Apr 1999)*

Counseled clients on a broad array of employee benefits matters, with a focus on implementation and operation of qualified retirement plans, health, and welfare plans. Reviewed documents in connection with merger and reorganization activity and provided advice regarding post-transaction consolidation of benefit programs and compliance.

### **The Port Authority of New York & New Jersey**

*Attorney, Finance Division of Law Department (Aug 1993 - Dec 1997)*

Responsibility for employee benefits, ethics, personnel, general tax and insurance matters. Advised on Internal Revenue Service reporting obligations. Drafted internal policies and employee communications.

## **PROFESSIONAL LICENSES**

- Admitted to Practice Law in the Bars of the States of New Jersey and New York

## **SCHOLARLY ACCOMPLISHMENTS**

### **Research Interests**

Retirement and Pension Policy; Health Care Cost Containment with a focus on the Affordable Care Act; Marijuana Legalization and the Workplace; Privacy in Employment Law

### **Publications**

- Gita K. Sharma and Vanessa L. Johnson, *The Disconnect Between State Laws Regarding Medical Marijuana Legalization and Employee Protections*, 40 Quinnipiac L. Rev. 1 (2021).
- Gita K. Sharma (Editor and Contributing Author), *Health Care Reform for Employers and Advisors Manual* (Thomson Reuters/Tax & Accounting, 2010-2018).
- Gita K. Sharma (Contributing Author), *Form 1094/1095 Workbook for Employers and Advisors* (Thomson Reuters/Tax & Accounting, 2015-2018).
- Gita K. Sharma (Staff Contributor), *Self-Insured Health Plans Manual* (Thomson Reuters/Tax & Accounting, 2012-2018).
- Gita K. Sharma (Editor and Contributing Author), *HIPAA Portability, Privacy & Security Manual* (Thomson Reuters/Tax & Accounting, 2008-2010).
- Gita K. Sharma, *The Prudence of Permitting Investment in Employer Stock under Defined Contribution Retirement Plans*, 4(2) International Journal of Disclosure and Governance 121 (2007).
- Gita K. Sharma, *An Overview of U.S. Health Care Reform Proposals and Employer Initiatives*, 44(7) Benefits and Compensation Digest (2007).
- Jeffrey S. Green and Gita Kalra (Sharma), *Thou Shall Not Bear False Witness: Misrepresentation of ERISA Plans Addressed*, New York Law Journal (Corporate Counsel Section), Sept. 8, 1997.
- Jeffrey S. Green and Gita Kalra (Sharma), *Are Independent Contractors Eligible for Employee Plans?: Ninth Circuit Answers Affirmatively*, New York Law Journal (Corporate Counsel Section), Feb 18, 1997.

### **Works in Progress**

- Expanding Access to Exchanges: A Proposal to Address Health Care Affordability (with Lukas J. Helikum)
- The Complexity of Medical Marijuana within the Workers' Compensation Context (with Vanessa L. Johnson)

### **Awards and Honors**

- 2021 **Paper Finalist** (with Vanessa L. Johnson) for the Jackson Lewis PC Award, Employment Law Section of Academy of Legal Studies in Business--*The Disconnect Between State Laws Regarding Medical Marijuana Legalization and Employee Protections*

### **Publications Reviewer**

- Blind Peer Reviewer, American Business Law Journal (2019-present)
- Blind Peer Reviewer, Journal of Legal Studies Education (2020-present)
- Blind Peer Reviewer, Business Perspectives and Research Journal (2021)
- Faculty Reviewer, Melvin, Orozco, & Guerra-Pujol, Business Law and Strategy (1st Ed, McGraw Hill) (Summer 2021)

### **Academic Affiliations**

- Member, Academy of Legal Studies in Business—Employment Law, Ethics, and Interdisciplinary Studies Sections (2019-present)
- Member, New Jersey Collegiate Business Administration Association (2019-present)

### ***Academic Conference Presentations/Panels***

- Expanding Access to Exchanges: A Proposal to Address Health Care Affordability, Academy of Legal Studies in Business Annual Conference (July 2022)
- Panelist, Q&A about Employment Law Scholarship, Academy of Legal Studies in Business Employment Law Section Meeting (Aug 2021)
- The Complexity of Medical Marijuana within the Workers' Compensation Context" (with Vanessa L. Johnson), Academy of Legal Studies in Business Annual Conference (Aug 2021)
- "The Illusion of Health Care: Impact of Rising Out-of-Pocket Expenses", Academy of Legal Studies in Business Annual Conference (Aug 2020)
- "The Disconnect Between State Laws Regarding Cannabis Legalization and Employee Protections" (with Vanessa L. Johnson), Academy of Legal Studies in Business Annual Conference (Aug 2020)
- "Access to and Affordability in Employer-Sponsored Health Coverage", Academy of Legal Studies in Business Annual Conference (Aug 2019)

### ***Academic Conferences Attended***

- Academy of Legal Studies in Business Annual Conference (Virtual, Aug 2021)
- Academy of Legal Studies in Business Annual Conference (Virtual, Aug 2020)
- Drexel University Annual Assessment Conference (Philadelphia, Sept 2019)
- Academy of Legal Studies in Business Annual Conference (Montreal, Aug 2019)
- Bloomberg for Education Symposium (NYC, June 2019)

### **INDUSTRY PRESENTATIONS**

- Checkpoint Learning EBIA Employee Benefits Seminars, The Affordable Care Act: Compliance Strategies for Employer Plans (May 2018)
- Checkpoint Learning Virtual Conferences Employee Benefits Plans, Affordable Care Act Panel: Latest Developments (Nov 2017)
- Thomson Reuters SYNERGY Conference, ACA in Transition: Client Needs (Nov 2017)
- Thomson Reuters Benefits Conference, Panelist (July 2017)
- Checkpoint Learning Benefits Seminars, Health Care Reform: What's Next? (May 2017)
- Thomson Reuters SYNERGY Tax and Accounting Conference, Health Care Reform Forms 1094/1095: Getting Ready to File in 2017 (Nov 2016)
- Annual Southern Federal Tax Institute, Employer Tax Penalty Impacts (Sept 2016)
- EBIA Webinar, It's Almost Open Enrollment: Do You Know Where Your SBC Is? (June 2016)
- EBIA Webinar, Compliance Roundup: 2015 Changes Lead to 2016 Challenges (Dec 2015)
- Southern Federal Tax Institute, Health Care Reform's Impact on Employer Plans (Oct 2015)
- Thomson Reuters Benefits Conference, Panelist (July 2015)
- Thomson Reuters SYNERGY Conference, Health Care Reform Compliance (Nov 2014)
- Thomson Reuters Benefits Conference, Panelist (July 2014)
- EBIA Employee Benefits Seminars, Health Care Reform, Panelist (May 2014)
- EBIA Webinar, Information Reporting Under Health Care Reform (Apr 2014)
- Thomson Reuters Benefits Conference, Panelist (July 2013)
- EBIA Employee Benefits Seminars, Health Care Reform (May 2013)
- EBIA Webinar, SBCs for Employer Health Plans Revisited (Oct 2012)
- Thomson Reuters Benefits Conference, Panelist (July 2012)
- EBIA Webinar, Form W-2 and Employer-Sponsored Health Coverage (Feb 2012)
- Thomson Reuters Benefits Conference, Panelist (July 2011)

### **PROFESSIONAL AND CIVIC AFFILIATIONS**

- Member, Employee Benefits Committee-Section of Taxation, NJ Bar Association (2012 - 2018)
- Commissioner, NJ Pension and Health Benefits Review Commission (2004 - 2011)
- Parent volunteer, Girls Scouts of Central and Southern NJ (2014 - present)
- Advisor, non-profit organizations for advancement of abilities of special needs children (ongoing)