

## JAMES B. BRISTOL

Partner



615.850.8922 direct  
james.bristol@wallerlaw.com

Assistant: Lori Matherly  
615.850.8884  
lori.matherly@wallerlaw.com

Nashville City Center  
511 Union Street  
Suite 2700  
Nashville, TN 37219  
615.244.6380  
615.244.6804 fax

From startup ventures to publicly traded companies, James Bristol advises clients on all types of compensation and benefits. Well-versed in federal and state tax rules, ERISA, SEC disclosures, and the myriad regulations that surround benefits and compensation packages, James embraces the challenge of finding solutions that meet the client's goals. Clients who rely on the firm for a variety of corporate and litigation matters appreciate that James adds another layer of service. His experience includes:

- Traditional benefit plans and equity compensation
- Compensation packages for incoming executives and directors
- Deferred compensation agreements, including 409A, SERPs, rabbi trusts and funding
- Transitioning compensation programs following mergers or acquisitions
- Severance packages for departing executives and directors
- Advises business owners and trustees in ESOP transactions

A creative, convergent thinker, James recognizes that executive benefits issues are complex, not only because of regulatory requirements, but also because of the public relations aspect related to shareholder scrutiny. Clients can appreciate that James collaborates with their internal advisors to craft well-rounded solutions.

*Best Lawyers in America*® (Levine Leichtman Capital Partners) has recognized James in the following categories since 2009: Employee Benefits (ERISA) Law, Employment Law - Management, Litigation - ERISA and Tax Law. Furthermore, James was named Nashville's "Lawyer of the Year" by *Best Lawyers in America*® in Employee Benefits (ERISA) Law in 2013 and 2017.

### Education

- J.D., *cum laude*, Pepperdine University, 1987
- Note and Comment Editor - Pepperdine Law Review
- B.A., *cum laude*, Columbia Christian College, 1980

### Bar Admissions

- Tennessee
- Texas
- Georgia

- Washington

## Professional

- Member, Tennessee, Texas, Georgia, Washington and American Bar Associations
- Member, Health Law Section and Tax Section of the American Bar Association
- Member, Employee Benefits Committee of ABA Tax Section; active in various subcommittees and meet annually with members and officials from national office of Treasury Dept. and Internal Revenue Service, Employee Plans Division
- Member, ESOP Association, Washington, D.C., NewSouth Chapter Advisory Board

## Community

- Member, Board of Directors, [Court-Appointed Special Advocates \(CASA\) of Davidson County](#)
- Chairman, Board of Directors, Knowledge Academies
- Former Member, Board of Directors of the American Lung Association of Tennessee
- Member, Robertson Association and Sennett Society of the United Way
- Pro bono Volunteer, Nashville Bar Association

## Up Close

An avid reader, James has enjoyed reading "the classics" from an adult perspective. His favorite novel is Les Miserables, which he describes as a book that will change how you view and judge others. In addition to reading, James enjoys cooking for his children and his dinner club. Grilled salmon and seared steak are two of James' specialties.

## Articles

- "Tax-exempts must now pay tax on excessive compensation," authored by James Bristol, Waller Healthcare Blog
- "Will the Median Employee Please Stand Up? The Seemingly Unavoidable Pay Ratio Rule" by Marc Adesso, Wes Scott, and James Bristol on CapMarketsLaw
- "Will the Median Employee Please Stand Up? The Seemingly Unavoidable Pay Ratio Rule," co-authored by Marc Adesso, Wes Scott, and James Bristol, Capital Markets and Securities
- PENSION AND BENEFITS DAILY, "IRS Right to Levy: Seizing and Selling Nontransferable Options?"
- ABA HEALTH E-SOURCE, "Health Savings Accounts: Financial and Other Hurdles"
- BNA EXECUTIVE COMPENSATION, "Tightening Section 162(m)'s Performance Pay Requirements: Golden Parachutes Take Another Hit"
- BNA EXECUTIVE COMPENSATION BULLETIN, "Tightening Section 162(m)'s Performance Pay Requirements: Golden Parachutes Take Another Hit"
- ABA HEALTH LAW BULLETIN, "Health Savings Accounts: Financial and Other Hurdles"
- INSIDE THE MIND: LEADING LAWYERS "Tax Law Client Strategies"

## Bulletins

- Tax-Exempts Must Now Pay Tax on Excessive Compensation
- Tax Cut and Jobs Act Eliminates Performance Based Compensation; Expect Changes to Proxy Statements and the Executive Pay Process
- The Seemingly Unavoidable Pay Ratio Rule
- Revenue Sharing and Investment Policy Statements: What is a Fiduciary to do?
- Compensation Committees and the Stricter Standards of Independence Under SEC Rules and the Internal Revenue Code

## Media Mentions

- "Dissension and Fiscal Woes Beset the Girl Scouts," James Bristol quoted in USA Today
- "At Girl Scouts' HQ, the cookies are crumbling," James B. Bristol quoted in Crain's New York Business
- "Girl Scouts ask Congress for a do-over on pension plan exemption," James B. Bristol quoted in Pensions & Investments
- James Bristol quoted in THE NASHVILLE POST, "Fall of a Nonprofit?"

## Events

- James Bristol and Sean Sullivan present "Sharing Value in Your Company with Key Employees" at Tennessee Center for Family Business Breakfast Series
- "Explore the Alternatives in Ownership Transition" seminar featuring James Bristol
- James Bristol, Sean Sullivan, and Jennifer Faucett Cote presenting "409A Jeopardy" at National Association of Stock Plan Professionals - Nashville Chapter meeting

