

W. James Hamilton

Profile

Jim Hamilton is a partner in the Business Services and Tax Groups. Mr. Hamilton engages in a broad-based practice covering health and welfare arrangements, insurance, executive compensation and federal and state taxation. Among other areas, he has specific experience in:

- Welfare plan (cafeteria, health insurance, self-funded health benefits, severance, tuition reimbursement) design, compliance (including HIPAA privacy, ERISA claims procedures and SPD regulations) and overall tax and ERISA advice.
- Formation, compliance and governance of inter-governmental risk management pools. Mr. Hamilton serves as general counsel for several multi-employer trusts in Indiana and Illinois, and played a prominent role in the formation of the Educational Service Centers Risk Funding Trust (ESCRFT), the first comprehensive risk management pool established in Indiana.
- Federal and state tax controversies involving small business owners.
- Nonqualified plan (deferred compensation, golden handcuffs, stock options and phantom stock) design, funding, compliance (including section 409A), tax, securities and ERISA advice.
- HIPAA, COBRA, FMLA and numerous other federal and state laws affecting employee benefit plans.
- The drafting and negotiation of TPA, insurer and HMO contracts.
- Formation, design and compliance of nonprofit organizations.
- Assistance with licensure of charitable gaming activities.

Education

New York University Law School (LL.M. in taxation, 1999)
Indiana University School of Law, Bloomington (J.D. *cum laude*, 1997)
Cornell University (B.A. with distinction, 1994)

Honors / Awards

Indiana State Bar Association, Taxation Section Award

Appearances / Publications

Mr. Hamilton is a frequent author and speaker. His articles have appeared in the *Indianapolis Business Journal*, *The Indianapolis Star*, *Indiana Lawyer*, *Res Gestae*, *American Bankruptcy Institute Journal*, *The Hoosier Banker*, *BizVoice*, *Indianapolis at Home*, *Indianapolis Monthly* and *Tax Notes*. He has also been a featured guest on *Inside Indiana Business with Gerry Dick*, WRTV Channel 6, WXIN Channel 59, WISH Channel 8, WTHR Channel 13 and WIBC 1070.

Mr. Hamilton has delivered more than 150 speeches to professional organizations and clients since joining the firm in 2001. The list of professional organizations includes the Indiana Chamber of Commerce, the Indiana State Bar Association, the National Association of Professional Employer Organizations (NAPEO), the Indiana Association of School Business Officials, the Indiana School Boards Association, the Midwest Association of Professional Employer Organizations (MAPEO), the Association of Indiana Counties, Indiana Association of Cities and Towns (IACT), the Indianapolis Bar Association, the Association of Indiana Municipal Personnel Administrators for Cities and Towns (IMPACT), the South Central Indiana Human Resources Association, CEO-NET International, the ESM Association, the Indianapolis Estate Planning Council, and the Indiana University Alumni Association.

Appointments / Memberships

Second Helpings, Inc. (Board of Directors); United Way Leadership United Program-Ardath Burkhardt Series; Indianapolis Bar Association, Tax Section (past chair, 2008); Indiana State Bar Association

Outside the Office

Mr. Hamilton is a proud husband and father of two girls and one boy.



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