

James E. Earle

Partner

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Jim counsels publicly traded companies and other sophisticated employers on executive compensation and employee benefits matters. His clients operate globally in a wide range of industries, including financial services, technology, manufacturing, food, construction, and utilities.

OVERVIEW

Jim advises clients on all aspects of employment and compensation for directors, executive officers, and other senior managers. He has significant experience with all forms of executive compensation and benefit plans, including the design and administration of stock plans, incentive plans, SERPs, nonqualified deferred compensation arrangements, perquisites (including executive aircraft), new hire packages, and severance/retirement agreements. He helps clients understand and comply with tax, securities, labor and employment, governance, and other legal issues associated with these arrangements, including related disclosure issues for public companies.

Together with other members of the firm's Employee Benefits Practice Group, Jim helps clients to design and administer broadly available employee benefit programs, including welfare benefit plans and tax-qualified retirement plans, such as 401(k) plans and defined benefit plans. He also assists companies with employee benefit and compensation issues in connection with acquisitions and divestitures.

Jim is a regular contributor to [Finseca's Washington Report Marketplace](#), which features monthly articles on employee benefit and executive compensation topics.

Jim leads the firm's Tax and Benefits Practice Group, a team of more than 60 professionals that has been nationally recognized by *Chambers USA*, *Legal 500 USA*, and *Best Lawyers®* "Best Law Firms."

REPRESENTATIVE MATTERS

- Redesigned a public company's management stock plan, including obtaining favorable recommendations from proxy advisory firms, especially Institutional Shareholder Services Inc., and prepared related shareholder proxy materials.
- Negotiated an employment agreement on behalf of a public company for an outside candidate for CEO.
- Acted as primary counsel to the chair of the compensation committee in the re-negotiation and extension of employment for a public company CEO.

- Led a legal team assisting a public company client with all compensation and benefit matters related to the client's spin-off into two independent public companies.
- Inspected and reported on the executive compensation practices of a public company covering a period of more than six years, on behalf of a special committee of the board of directors investigating shareholder claims of excessive compensation and false and misleading compensation disclosures.
- Led the overhaul of drafting compensation discussions and analysis for a public company client to improve say-on-pay voting results.
- Implemented a deferred compensation program for a public company's key executives, including program design and documentation, the negotiation of a recordkeeping services agreement, and the preparation of a "rabbi" trust.
- Assisted a *Fortune* 50 public company with compensation and benefits issues in all of its significant acquisitions, including the retention of key executives and the transition of benefit programs.
- Assisted a client in a highly adversarial IRS audit focused on deferred compensation matters.
- Represented a public accounting firm on complex executive compensation matters and related tax issues encountered by the firm and its clients, including Section 280G (golden parachute rules) in connection with proposed M&A transactions and Section 409A issues in executive employment agreements and non-qualified deferred compensation plans.

AWARDS

- *Legal 500 United States* for Labor and Employment: Employee Benefits, Executive Compensation and Retirement Plans: Design (2024-2025)
- *Business Today*, List of Top 10 Powerhouse Employee Benefits & Executive Compensation Lawyers in North Carolina (2023)
- *Best Lawyers in America*®: Employee Benefits (ERISA) Law (2008-2026)
- *Chambers USA*: Employee Benefits and Executive Compensation, North Carolina (2020-2025)
- *Best Lawyers in America*®: "Lawyer of the Year" for Employee Benefits, North Carolina (2016)

TOP AREAS OF FOCUS

- Corporate
- Employee Benefits + Executive Compensation
- Executive + Equity-Based Compensation
- Tax

ALL AREAS OF FOCUS

- Capital Markets
- Corporate
- Employee Benefit Guidance on Workforce Transitions
- Employee Benefits + Executive Compensation
- Executive + Equity-Based Compensation
- Governmental Audits, Benefit Claims + ERISA Litigation
- Mergers + Acquisitions
- Plan Governance, Investment + Fiduciary Issues
- Real Estate Capital Markets (REITs)

- Tax

PROFESSIONAL/COMMUNITY INVOLVEMENT

National Association of Stock Plan Professionals (2002-present; Carolinas Chapter, 2002-present; Board Member 2003-present; President 2005-2007)

EDUCATION AND CERTIFICATIONS

EDUCATION

- Stanford Law School, J.D., *with distinction*, 1991
- Davidson College, B.A., *magna cum laude*, 1988, Valedictorian, Phi Beta Kappa, Omicron Delta Kappa

BAR ADMISSIONS

- North Carolina

COURT ADMISSIONS

- U.S. District Court, Western District of North Carolina

SPEAKING ENGAGEMENTS

- "Equity Compensation: When Does It Make Sense and What Types of Awards Should You Use?," Southern Federal Tax Institute, Atlanta, Georgia, November 1, 2023.
- "409A Overview and Traps for the Unwary," TEI Carolinas Meeting, Raleigh, NC, November 11, 2022.
- "Code Sections 280G and 162(m): How Not to Limit Executive Compensation Through Tax Rules," TEI Chicago and Troutman Pepper M&A Tax Consideration Series, TEI Chicago and Troutman Pepper Webinar Series, May 11-13, 2021.
- "Employment Agreements, Severance Plans, and Nonqualified Plans – What You Don't Know Can Hurt You," University of South Carolina Darla Moore School of Business 44th Annual Retirement and Benefits Management Seminar, April 2015.
- "Developments in Compensation for Banks," Association for Advanced Life Underwriting (AALU) Annual Meeting, April 2010.
- "The Evolving Role of Risk Management in the Design and Governance of Compensation Programs," Mortgage Bankers Association Human Capital Management Symposium, September 2009.
- "De-mystifying the New Bank Bailout Executive Compensation Limits – What It Means for All of Us," National Association of Stock Plan Professionals (NASPP) Carolinas Chapter Meeting, April 2009.
- "Aesop's Stock Option Fables: A Litigation Update," The Source 2008 Conference, June 2008.
- "Executive Departures, Proxy and You," NASPP Carolinas Chapter Meeting, April 2008.
- "Getting Ready for the 2008 Proxy Season," NASPP Carolinas Chapter Meeting, November 2007.
- "409A Update," NASPP Carolinas Chapter Meeting, November 2006.

PUBLICATIONS

- Author, "Coming Soon in 2026: Trump Accounts for Children Under Age 18," Troutman Pepper Locke, January 23, 2026.

- Co-author, “OBBA Impacts on Executive Compensation: Changes to IRC Sections 162(m) and 4960,” *Troutman Pepper Locke*, September 26, 2025.
- Co-author, “DOL Advisory Opinion Confirms Post-Employment Vesting Provisions in RSUs Should Not Create an ERISA Pension Plan,” *Financial Services Blog*, September 23, 2025.
- Co-author, “Texas Federal Court Allows an ERISA Fiduciary Challenge Against Alleged “ESG Investing” Without Any ESG Funds,” *Troutman Pepper Locke*, May 5, 2025.
- Co-author, “An Early Look at New Proxy Disclosures Regarding Stock Option Grant Timing,” *Troutman Pepper Locke*, February 6, 2025 and *INSIGHTS: The Corporate & Securities Law Advisor*, April 2025.
- Podcast, “Regulatory Uncertainty: Benefits-Related Legal Challenges in a Post-Chevron World,” *Employee Benefits and Executive Compensation Considerations in Mergers and Acquisitions* Podcast Series, August 22, 2024.
- Co-author, “The Impact of Dodd-Frank Clawback Policies on NQDC Plans,” *The Corporate Governance Advisor*, September/October 2024 (reprinted from *Troutman Pepper*).
- Co-author, “The Impact of Dodd-Frank Clawback Policies on NQDC Plans,” *Troutman Pepper*, June 24, 2024.
- Co-author, “A Closer Look at Feds’ Proposed Banker Compensation Rule,” *Law360*, June 6, 2024.
- Co-author, “Several Regulators Re-Propose Rules to Curb Incentive Compensation at Financial Institutions,” *Troutman Pepper*, May 13, 2024.
- Co-author, “IRS Overreaches in Applying Section 409A to Independent Contractors,” *Tax Notes Federal – Vol. 186, No. 6*, May 6, 2024.
- Co-author, “Noncompete Covenants in Deferred Compensation Plans: Proceed with Caution,” *Troutman Pepper*, March 29, 2024.
- Co-author, “Long-Term Part-Time Employee Eligibility Rules Now in Effect – Are You Ready?,” *Troutman Pepper*, February 1, 2024.
- Podcast, “Getting Ready for 2024 – Top-Hat Plans,” *Employee Benefits and Executive Compensation* Podcast, December 6, 2023.
- Podcast, “Navigating Noncompetes: A Comprehensive Guide – Part 1,” *Hiring to Firing* Podcast, November 6, 2023.
- Co-author, “Delaware Further Updates its Framework for Equity Award Delegations,” *Troutman Pepper*, September 19, 2023.
- Co-author, “IRS Issues Guidance on EPCRS Expansion of Under SECURE Act 2.0,” *Troutman Pepper*, June 22, 2023.
- Co-author, “Clawback Policies Required by December 1,” *Troutman Pepper*, June 12, 2023.
- Co-author, “SEC Updates Clawback Rule Timing,” *Troutman Pepper*, May 3, 2023.
- Co-author, “SEC Adopts Final Rule Amendments for Rule 10b5-1 Trading Plans and Creates New Disclosure Requirements,” *Troutman Pepper*, January 4, 2023.
- Co-author, “SEC Adopts Final Clawback Rules,” *Troutman Pepper*, November 8, 2022.
- Co-author, “An Updated Framework for Delegating Equity Grant-Making Authority in a Delaware Public Company,” *Troutman Pepper*, August 10, 2022.
- Co-author, “U.S. Supreme Court Decision Potentially Opens Floodgates for ERISA Breach of Fiduciary Duty Claims,” *Troutman Pepper*, January 28, 2022.
- Co-author, “Cybersecurity Security Best Practices for Retirement Plan Administration,” *Troutman Pepper*, April 29, 2021.
- Co-author, “COVID-19 Executive Compensation Q&As: Focus on Incentive Plans and Nonqualified Deferred Compensation,” *Lexis Practice Advisor*, April 13, 2020.
- “Global Update on Regulation of Compensation for Financial Services Companies,” *Benefits Law Journal*, Vol. 24, No. 3, Autumn 2011.
- “Federal Regulators Propose Rule Addressing Incentive-Based Compensation Arrangements for Financial

Firms,” *Securities Regulation & Law Report*, July 11, 2011.

- “The Dodd-Frank Act: Immediate and Longer-Term Impacts on Executive Compensation,” *Benefits Law Journal*, Vol. 24, No. 1, Spring 2011.
- “Compensating Hedge Fund Managers With Stock Options: A New Path to Alignment of Interests with Investors,” *Benefits Law Journal*, Vol. 23, No. 3, Autumn 2010.
- “Emerging Role of Clawback Policies for Managing Risk in Compensation Programs,” *Benefits Law Journal*, Vol. 23, No. 1, Spring 2010.

MEDIA COMMENTARY

- Quoted, “[Trump Touts Trump Accounts](#),” *Pensions & Investments*, February 4, 2026.
- Quoted, “[Water Cooler Talk: Insights On Noncompetes From ‘The Office’](#),” *Law360*, January 11, 2024.
- Quoted, “[Benefits Regulations And Legislation To Watch In 2020](#),” *Law360*, January 1, 2020.
- Quoted, “[The Biggest Benefits Policy Developments Of 2019](#),” *Law360*, December 19, 2019.
- Quoted, “[3 Executive Compensation Cases To Watch As 2019 Rolls On](#),” *Law360*, July 22, 2019.
- Quoted, “[Troutman Sanders Adds 3 K&L Gates Benefits Attys In NC](#),” *Law360*, July 17, 2019.
- Quoted, “[Troutman Lifts Trio of Charlotte Partners From K&L Gates](#),” *Daily Report*, July 10, 2019.
- Mentioned, “[Laterals, Moves, Promotions](#),” *Bloomberg Law: Big Law Business*, July 9, 2019.