

James C. Bruinsma

MEMBER

Grand Rapids

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Jim Bruinsma is a member of the firm and has been practicing law since 1976. His practice is focused on representing employers with regard to employee benefits and executive compensation. He was named as the “Grand Rapids *Best Lawyers* Employee Benefits Law (ERISA) Lawyer of the Year” for 2012.

Employee Benefits

Mr. Bruinsma works with businesses in establishing employee benefit plans of all types. The types of plans include: 401(k) plans, defined benefit pension plans, employee stock ownership plans (ESOPs), Section 403(b) tax-sheltered annuity plans, Section 457 deferred compensation plans, Section 125 cafeteria plans and self-insured health plans.

Mr. Bruinsma often plays a consulting role in helping a client design a particular plan. He prepares the plan documents and employee communication materials. He is available to answer client questions regarding the daily administration of the plan. Further, as legal developments occur, Mr. Bruinsma is pro-active in contacting clients to discuss the impact on the client’s plan and new plan design alternatives.

Practice Areas

- [Employee Benefits and Executive Compensation](#)
- [Health Care Reform Team](#)

Education

- J.D., University of Michigan Law School, 1976, *cum laude*
- B.B.A., University of Michigan, 1973, with high distinction

Bar Admissions

- Michigan, 1976

Mr. Bruinsma has extensive experience in working with the Internal Revenue Service, U.S. Department of Labor and Pension Benefit Guaranty Corporation with regard to employee benefit issues. His experience includes:

- Obtaining favorable determination letters for qualified retirement plans from the Internal Revenue Service
- Obtaining private letter rulings from the Internal Revenue Service
- Obtaining compliance statements under the Internal Revenue Service voluntary correction program
- Obtaining prohibited transaction exemptions from the U.S. Department of Labor
- Obtaining compliance statements under the DOL voluntary fiduciary correction program
- Filing with the Pension Benefit Guaranty Corporation for both “standard” and “distress” terminations of defined benefit pension plans

Mr. Bruinsma has experience in working with both for-profit and tax-exempt organizations. His for-profit employers include companies with up to 100,000 employees. His tax-exempt clients include several hospital and other large tax-exempt organizations. In addition to the type of services provided to for-profit clients, Mr. Bruinsma assists tax-exempt organizations in complying with the Internal Revenue Service regulations regarding intermediate sanctions on excess benefit transactions.

Mr. Bruinsma works closely with Miller Johnson’s employment attorneys. He frequently is involved in the development of early retirement incentive



programs. For clients that have bargaining unit employees, Mr. Bruinsma assists the employment attorneys in preparing for negotiations and in developing employee benefit plans for bargaining unit employees.

In addition, Mr. Bruinsma works collaboratively with Miller Johnson's corporate and estate planning attorneys on using ESOPs in succession planning for closely-held corporations. He also works with clients that use ESOPs to create an employee ownership culture.

Finally, Mr. Bruinsma is a member of the firm's Health Care Reform Team. Because, the most significant health care reform changes affect employers with respect to their health benefit plans, he is committed to informing clients of new regulations as they are released in order to ensure compliance.

Executive Compensation

Mr. Bruinsma assists employers in establishing nonqualified deferred compensation plans. These plans include supplemental executive retirement plans (SERPs), "shadow" 401(k) plans, phantom stock plans, incentive compensation plans and Section 457(f) deferred compensation plans. He assists employers in complying with Section 409A of the Internal Revenue Code. He also works with employers on stock option plans.

Approach to the Practice of Law

Mr. Bruinsma knows that employee benefits and executive compensation are subject to many technical rules. He views his initial role to be a "translator" so that clients understand the rules that



apply to their situation and can make good business decisions regarding their available choices. Any legal documents that Mr. Bruinsma prepares are written in “plain English.” Further, the documents are sent to the client with an extensive cover letter that is intended to be a “road map” to reading and understanding the document.

This group recognizes the challenge for employers to stay current on new employee benefit developments. To assist the firm’s clients, Mr. Bruinsma and the other members of the Employee Benefits Practice Group send regular e-mail updates regarding new laws, regulations and rulings that affect employee benefits and executive compensation. The Employee Benefits Practice Group also conducts workshops and seminars regarding pertinent issues.

Professional Activities

Mr. Bruinsma is the former chair of the Employee Benefits Committee of the Taxation Section of the State Bar of Michigan. He also is a former member of the Council of the Taxation Section of the State Bar of Michigan. He currently is a member of the Employee Benefits Committee of the Taxation Section of the American Bar Association.

Articles and Presentations

Mr. Bruinsma writes and speaks on a variety of employee benefit and executive compensation subjects. Recent activity includes:

- Mr. Bruinsma has presented an annual employee benefit update to the Human Resources Group of The Employers Association.
- Mr. Bruinsma discussed both ERISA compliance



and the COBRA notice requirements at health plan seminars sponsored by the Michigan Chamber of Commerce.

- Mr. Bruinsma presented a retirement plan update at a meeting of the retirement plan administrators of the Michigan Bankers Association.
- Mr. Bruinsma presented an employee benefits update at the annual Society for Human Resource Management (SHRM) conference for the State of Michigan.

Education

Mr. Bruinsma received his law degree, *cum laude*, in 1976 from the University of Michigan. He also received a Bachelors degree in Business Administration, with high distinction, in 1973 from the University of Michigan. He is admitted to practice in Michigan.

Professional Recognition

Mr. Bruinsma is listed in “The Best Lawyers in America[®]” for Employee Benefits Law and in 2012 was named as the “Grand Rapids *Best Lawyers* Employee Benefits Law (ERISA) (ERISA) Lawyer of the Year” for 2012.. He is a Michigan “Super Lawyer” for Employee Benefits/ ERISA and was on the Top 100 list in 2006. He is recommended by *Chambers USA* for Employee Benefits & Executive Compensation.

