



DAVIS GRAHAM

RACHEL R. JAMES

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EXPERTISE

Employee Benefits, Health
Care, Mergers & Acquisitions,
and Tax

EDUCATION

University of Colorado School of Law, J.D.,
2000

University of Colorado, B.S.B.A., *summa
cum laude*, 1995

ADMITTED IN

Colorado

Rachel James is a partner in the Tax & Employee Benefits Group of Davis Graham & Stubbs LLP. Her primary area of expertise is employee benefits, which includes employee plans that are subject to and exempt from ERISA, including public sector and corporate retirement plans, 125 plans, and health and welfare plans. She advises companies of all sizes regarding the design and administration of their retirement, executive compensation, and welfare benefit plans.

Rachel renders written and verbal legal opinions on matters related to taxation and employee benefits. She drafts, negotiates, reviews, analyzes, and responds to related documents and matters, including advising and assisting clients in the preparation of all plan and related documents. She represents clients before the Internal Revenue Service and other administrative agencies and boards with respect to tax and employee benefits matters. She also has extensive experience in identifying, negotiating, and resolving employee benefits issues in mergers and acquisitions.

Additionally, Rachel advises exempt organizations as well as individuals and

companies interested in creating or contributing to exempt organizations. She establishes and counsels public charities and private foundations, including charities founded and supported by corporations.

Rachel graduated from the University of Colorado School of Law in 2000. Prior to attending law school, she practiced as a CPA for two years. Rachel received her B.S.B.A. in Accounting from the University of Colorado, graduating *summa cum laude* in 1995.

Rachel is a former chairperson of the Executive Council of the Colorado Bar Association Section of Taxation. She has also lectured at Continuing Legal Education programs presented by the CBA and spoken at several professional, business and lay group meetings. She attends conferences and meetings pertaining to tax and employee benefits. Rachel's most recent presentations include: "Final Department of Labor Fiduciary/Conflict of Interest Regulations," discussing the final fiduciary regulations issued by the U.S. Department of Labor, and "Fee Disclosure: The Deadlines Have – Passed What



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Now?" discussing the ongoing issues associated with fee disclosure requirements. Rachel's articles have been published in *Colorado Lawyer*. She has also been listed in the 2014-2021 and 2026 editions of *Best Lawyers in America*® for Employee Benefits (ERISA) Law. Rachel has been selected as a "Leader of Their Field" for *Chambers USA* in Employee Benefits/Executive Compensation.