



James E. Gregory

Partner

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With significant background in both the legal and business worlds, Jim provides knowledgeable representation to companies and individuals in a wide range of executive compensation, tax, and related matters. His clients include private and public companies, startups, private equity and hedge funds, CEOs and other senior executives, portfolio managers, and entrepreneurs.

Jim has represented clients in areas such as:

- Structuring employment agreements
- Equity compensation
- Performance incentives
- Deferred compensation
- Change in control protections
- Management participation in buyouts and new ventures
- Severance and separation arrangements

In addition, he advises employers and employees on the enforceability of non-compete and non-solicit agreements and other post-employment restrictive covenants. Jim also has an active international practice, in which he counsels companies and individuals regarding cross-border mobility and employment matters.

In the past, Jim served as the tax director for the U.S. national tax practice at PricewaterhouseCoopers and was general counsel to a large private company. He is a frequent speaker on topics involving executive compensation, international employment, and related matters.

NEWS & INSIGHTS

Publications

- > May 27, 2020
"COVID-19: Considerations in Stock Option Repricing," *Employee Benefits & Executive Compensation Client Alert*
James E. Gregory, Darren Goodman
- > May 27, 2020
"COVID-19: Focus on Executive Compensation," *Employee Benefits & Executive Compensation Client Alert*
James E. Gregory, Darren Goodman, Christine Oswald-Mruz, Andrew E. Graw, Megan Monson, Taryn E. Cannataro
- > April 16, 2020
"CARES ACT GUIDANCE: Overview of IRS Guidance Regarding Deferral of Employment Tax Deposits and Payments," *Employee Benefits & Executive Compensation Client Alert*
James E. Gregory, Megan Monson
- > December 29, 2017
"The New Tax Law: Employee Benefits And Executive Compensation Provisions," *Employee Benefits & Executive Compensation Client Alert*
Andrew E. Graw, Christine Oswald-Mruz, James E. Gregory, Darren Goodman, Megan Monson
- > August 27, 2017
"Stock Options: VC-Backed Startups Extend Post-Termination Exercise Period (PTEP)," *Forbes Tech*
Ed Zimmerman, James E. Gregory
- > August 27, 2017
"Stock Options for Startups, Founders & Board Members: ISOs vs. NSOs," *Forbes Tech*
Ed Zimmerman, James E. Gregory

In the Media

> September 30-October 4; November 7, 2019

TCG Capital Management's \$83 million investment in Lowenstein client Food52 by was reported by **The Wall Street Journal, Vox, Yahoo! Finance, Cision PR Newswire, The Big Lead, TMCNet.com, The PE Hub Network, Bloomberg Law – Big Law Business, Markets Insider, Morningstar, benzinga, StreetInsider.com, Financial Content, Law360, IT News Online**, and the **Global Legal Chronicle**. (The Lowenstein Sandler deal team was led by deal lawyers **Ed Zimmerman** and **Alex D. Leibowitz**, with tax support from **Brian A. Silikovitz** and **James E. Gregory** (executive compensation). The Lowenstein attorneys on the team were **Robert W. Lynn, Pooja Patel, Elias Kwon, Bianka V. Barraza**, and **Matthew J. Moisan**, with subject matter expertise from **Sophia S. Mokotoff** (tax), **Megan Monson** (executive compensation), **Leah Satlin** (commercial contracts), **Taryn E. Cannataro** (executive compensation), and **Eric Jesse** (insurance). **View Lowenstein's news announcement about this transaction.**

> December 3, 2018

James E. Gregory is quoted in **Agenda Week** in an article discussing the potential forthcoming sale of Papa John's International, with particular focus on the company's severance plans. Gregory notes the unusualness of the pizza chain introducing severance plans after three decades and advises directors to act in the company's best interests when considering retention plans for senior executives. (*subscription required to access article*)

> April 26, 2018

The **Global Legal Chronicle** notes Lowenstein Sandler's representation of General Assembly in an article discussing Adecco's \$412.5 million acquisition of the company. The article lists **Ed Zimmerman, Anthony O. Pergola, Eric Weiner, James E. Gregory, Brian A. Silikovitz, Lisa A. Harvey, Darren Goodman, Yvonne Elosiebo, Pooja Patel, Philip Mackson**, and **Mitchell McDonald** as members of the Lowenstein team.

SPEAKING ENGAGEMENTS

> Panelist, **5th Annual Employment Law Institute**, New York City Bar Association, New York, NY, March 8, 2019

> Speaker, **Do the New Tax Law Changes Really Change Anything for Executive Compensation?**, Opus Connect Deal Connect, Washington, D.C., March 1, 2018

EDUCATION

> New York University School of Law (LL.M. 1993), Taxation

> University of Chicago Law School (J.D. 1988)

> Swarthmore College (B.A. 1985)

ADMISSIONS

> New York

> Georgia