

Karrie Johnson Diaz

Partner

Seattle
+1.206.370.6649

karrie.diaz@klgates.com

OVERVIEW

Seattle partner Karrie Johnson Diaz counsels employers, including government entities and nonprofit organizations, on employee benefits and executive compensation issues. Karrie advises clients on all aspects of qualified retirement plans, including 401(k) plans, defined benefit pension plans, nonqualified plans, stock-based plans and deferred compensation and other executive compensation arrangements, including issues related to Section 409A deferred compensation rules. Karrie's practice also includes advising clients on health and welfare plan matters, including compliance and reporting issues related to the Affordable Care Act and COBRA.

She has broad experience in designing, drafting and implementing qualified defined benefit and defined contribution retirement plans and nonqualified retirement and deferred compensation plans, equity-based compensation programs, employment and severance agreements, and health and welfare benefit plans. Karrie advises employers, plan administrators and other plan fiduciaries on tax and ERISA compliance, retirement and welfare plan design, administration and communication, prohibited transaction issues and other fiduciary issues, and reporting and disclosure requirements. She represents clients in connection with filings with the Internal Revenue Service, the Department of Labor, and the Pension Benefit Guaranty Corporation on employee benefit matters. In addition, Karrie regularly advises on benefit and compensation aspects of mergers and acquisitions and regarding the integration of plans and arrangements following the transaction.

PROFESSIONAL BACKGROUND

Karrie previously practiced employee benefits law in Houston with Baker Botts LLP.

ACHIEVEMENTS

- Recognized by *Chambers USA* for Employee Benefits & Executive Compensation in Washington, 2023-2026
- Recognized by *The Legal 500 United States* as a Recommended Lawyer for Employee Benefits, Executive Compensation and Retirement Plans: Design, 2024-2026
- Recognized by *The Best Lawyers in America*® for Employee Benefits (ERISA) Law in Seattle, WA, 2018-2027

- Recipient of "Lawyer of the Year" award in Employee Benefits (ERISA) Law, Seattle, by *The Best Lawyers in America*®, 2023

PROFESSIONAL / CIVIC ACTIVITIES

- Western Pension and Benefits Conference, Seattle Chapter

EDUCATION

- J.D., Cornell Law School, 2002 *(cum laude, Editor Cornell Law and Public Policy Journal)*
- B.A., Rice University, 1999 *(cum laude)*

ADMISSIONS

- Bar of Washington
- United States Tax Court

THOUGHT LEADERSHIP *POWERED BY HUB*

- 11 October 2021, Incentivizing Vaccination: Federal Agencies Issue Guidance on Use of Health Insurance Discounts and Surcharges and the Impact on Employer Mandate Affordability
- 14 July 2016, IRS Moves Forward with Plan to Change the Determination Letter Process

NEWS & EVENTS

- 2 November 2026, K&L Gates Advises Deako on Sale to SkyX
- 12 October 2026, K&L Gates Advises Milliman, Inc. on US$340 Million Sale of Retirement Administration Business to Empower
- 24 September 2026, K&L Gates Advises Collinear Group on Sale to Capgemini
- 14 July 2026, K&L Gates Advises JVCKENWOOD Corporation on Acquisition of San Luis Aviation
- 4 June 2026, K&L Gates Receives Nearly 235 Firm, Individual Rankings in 2026 *Chambers USA* Guide
- 18 November 2025, K&L Gates Assists Acumen Information Systems on Acquisition by Pine Services Group
- 5 June 2025, K&L Gates Receives More Than 240 Firm, Individual Rankings in 2025 *Chambers USA* Guide
- 6 June 2024, K&L Gates Receives More Than 200 Firm, Individual Rankings in 2024 *Chambers USA* Guide
- 1 June 2023, K&L Gates Receives Firm, Individual Rankings in 2023 *Chambers USA* Guide

- 18 August 2022, More Than 350 K&L Gates Lawyers Named Among 2023 Best Lawyers in America, Ones to Watch
- 14 December 2021, K&L Gates Adds Antitrust, Employee Benefits Partners to Washington, D.C., Office
- 19 August 2021, Nearly 300 K&L Gates Lawyers Named Among 2022 Best Lawyers in America, Ones to Watch
- 3 August 2018, K&L Gates Advises innogy on Acquisition of More Than 2,000 MW Onshore Wind Projects

AREAS OF FOCUS

- Benefits and ESOPs
- ERISA
- Executive Compensation
- Healthcare and FDA

INDUSTRIES

- Consumer Goods and Services
- Healthcare
- Household Goods

REPRESENTATIVE EXPERIENCE

- Represented Quantic Electronics, a semiconductor manufacturer, an Arxis Inc. (NASDAQ: ARXS) company, in an acquisition of MagCanica, a designer and manufacturer of noncontact, high-precision torque sensors that operate under extreme conditions.