

Samantha M. Beatty

Partner

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OVERVIEW

Samantha Beatty is a partner in the firm's Employee Benefits and Executive Compensation practice group. Samantha has experience advising on ERISA and tax compliance issues with regard to the design, drafting, and administration of tax-qualified and non-qualified employee benefits plans. Samantha also focuses on public company executive compensation governance and disclosure issues (principally in connection with proxy statements), pension de-risking transactions, and benefits matters in mergers and acquisitions. Finally, Samantha maintains a secondary practice in emerging growth and venture capital.

PROFESSIONAL BACKGROUND

Prior to joining the firm, Samantha was a summer associate in the firm's Pittsburgh office in 2016. In addition, she was an intern for the Pennsylvania Court of Common Pleas of Allegheny County in 2015.

EDUCATION

- J.D., University of Pennsylvania Law School, 2017 *(associate editor, University of Pennsylvania Journal of Constitutional Law)*
- B.A., University of Pittsburgh, 2014 *(summa cum laude)*

ADMISSIONS

- Bar of Pennsylvania

THOUGHT LEADERSHIP *POWERED BY HUB*

- 9 April 2020, COVID-19: COVID-19 Considerations: Employer Sponsored Retirement Plans
- 9 April 2020, COVID-19: COVID-19 Considerations: Employer Sponsored Health and Welfare Plans
- 9 April 2020, COVID-19: COVID-19 Considerations: Compensation Topics

- 29 March 2019, Chancery Court Grants Defendant's Motion On The Pleadings Where Named Defendants Did Not Owe Any Of The Contractual Or Fiduciary Obligations Plaintiff Tried To Enforce
- 17 December 2018, New Flexibility for Hardship Withdrawals: Permissive Changes Starting 2019 and Required Changes by 2020
- 30 August 2018, Chancery Court Finds Transaction Structure Can Trigger Presumptions Of Business Judgment Deference At Pleading Stage

NEWS & EVENTS

- 6 January 2026, K&L Gates Names More Than 25 New Partners Across Firm
- 21 November 2025 , K&L Gates Represents Bluestone Bank on Strategic Partnership With Mutual Bancorp
- 7 November 2025, K&L Gates Advises Carousel Capital on Recapitalization of CraneWorks
- 24 July 2025, K&L Gates Assists Carousel Capital on Sale of Majority Interest in Landscape Workshop to Ares Management Corporation
- 18 March 2025, K&L Gates Advises WesBanco in its Acquisition of Premier Financial Corp.
- 17 March 2025, K&L Gates Receives Excellence Award for Representation of Wabtec in Acquisition of Bloom Engineering
- 28 January 2025, K&L Gates Advises Universal Stainless and Alloy Products in its Acquisition by Aperam
- 17 December 2024, K&L Gates Guides Bancshares of Ripley, Inc. Through Its Merger With Security Bancshares, Inc.
- 3 October 2023, K&L Gates Advises Live-Streaming Platform 17LIVE on Landmark De-SPAC Business Combination in Singapore
- 22 September 2023, K&L Gates Advises Incline Equity Partners in Connection With Sale of Foundation Source
- 9 May 2023, K&L Gates Advises SPX Technologies on Agreement to Purchase Electrical Heating Solutions Leader
- 10 January 2022, K&L Gates Advises Blue Point Capital Partners on Platform Investment in National OnDemand
- 4 December 2020, K&L Gates Again Advises Red Ventures on Pending Sale of CNET Content Services to 1WorldSync
- 3 November 2020, K&L Gates Advises Digital Education Curriculum Provider Discovery Education on Acquisition of Mystery Science
- 18 September 2020, K&L Gates Advises Red Ventures on USD $500 Million Acquisition of CNET Media Group From ViacomCBS

OTHER MEDIA MENTIONS

- Mentioned, "K&L Gates Guides First Ever De-Spac Merger on SGX," *Asian Legal Business*, 16 October 2023

AREAS OF FOCUS

- Benefits and ESOPs
- Emerging Growth and Venture Capital
- ERISA
- Executive Compensation

REPRESENTATIVE EXPERIENCE

- Advised large real estate management company with respect to the correction of plan operational failures through the Internal Revenue Service's Employee Plans Compliance Resolution System program.
- Advised large public company with respect to amending their employee stock ownership plan in connection with a corporate transaction.
- Advised construction and residential building management group with respect to determination of controlled group in connection with healthcare obligations for full-time employees under the Affordable Care Act.
- Represented an emerging company that develops artificial intelligence and machine learning in the healthcare space.
- Provided advice regarding amendments to summary plan descriptions to be compliant with ERISA.
- Represented an institutional fiduciary in connection with a pension risk transfer.