



Samantha M. Beatty

Associate

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OVERVIEW

Samantha Beatty is an associate in the firm's Pittsburgh office where she is a member of the 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's experience also includes working on pension de-risking transactions and providing assistance related to benefits matters in mergers and acquisitions. Samantha also 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 (*Alerts/Updates*)
- 9 April 2020, COVID-19: COVID-19 Considerations: Employer Sponsored Health and Welfare Plans (*Alerts/Updates*)

- 9 April 2020, COVID-19: COVID-19 Considerations: Compensation Topics (*Alerts/Updates*)
- 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 (*BlogPost*)
- 17 December 2018, New Flexibility for Hardship Withdrawals: Permissive Changes Starting 2019 and Required Changes by 2020 (*Alerts/Updates*)
- 30 August 2018, Chancery Court Finds Transaction Structure Can Trigger Presumptions Of Business Judgment Deference At Pleading Stage (*BlogPost*)

NEWS & EVENTS

- 4 December 2020, K&L Gates Again Advises Red Ventures on Pending Sale of CNET Content Services to 1WorldSync (*Noteworthy Work*)
- 3 November 2020, K&L Gates Advises Digital Education Curriculum Provider Discovery Education on Acquisition of Mystery Science (*Noteworthy Work*)
- 18 September 2020, K&L Gates Advises Red Ventures on USD \$500 Million Acquisition of CNET Media Group from ViacomCBS (*Noteworthy Work*)

AREAS OF FOCUS

- Benefits and ESOPs
- Emerging Growth and Venture Capital
- 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 health care 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.