



Samantha M. Beatty

Associate

Pittsburgh
+1.412.355.8929

Samantha.Beatty@klgates.com

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 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

- 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

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 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.