

**PITTSBURGH,
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PRACTICE AREAS:

[Employee Benefits & Executive
Compensation](#)

[Aviation](#)

STATE ADMISSIONS:

Pennsylvania

EDUCATION:

J.D., Penn State Law, magna cum
laude, 2023; Executive Research
Editor, *Penn State Law Review*

B.S.B.A., Economics, Robert Morris
University, summa cum laude,
2020

Samantha J. Walter

ASSOCIATE

Samantha Walter is an associate in the Tax, Estates & Employee Benefits Practice Group. She joins Eckert Seamans as an associate following her experience serving the firm as a summer associate and law clerk.

While in law school, Samantha was the Executive Research Editor for the Penn State Law Review, and she worked at the Indigent Criminal Justice Practicum, where she represented indigent criminal defendants in the Centre County Court of Common Pleas. She also served as a judicial intern to the Honorable Jackie Atherton Bernard of the Blair County Court of Common Pleas.

AWARDS AND RECOGNITION

- Received CALI awards for the highest grade in Employee Benefits & Executive Compensation and Legal Analysis & Writing from Penn State Law
- Honored as a member of the Order of the Coif and the Woolsack Honor Society by Penn State Law

NEWS AND INSIGHTS

PUBLICATIONS

- [“Flip Flops Should Be Limited to Footwear: An Analysis of the NLRB’s Ever-Changing Interpretations of Concerted Activity Under the NLRA,”](#) Penn State Law Review, January 2023