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**PRACTICE AREAS:**

[Aviation](#)

[Employee Benefits & Executive Compensation](#)

**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 Aviation Practice. Samantha counsels U.S. and foreign airlines at each stage of their operations, from start-up and certification to continued compliance. Samantha provides guidance on complex statutory and regulatory compliance requirements and assists clients in navigating enforcement actions and applications before federal agencies, such as the Department of Transportation (DOT), Federal Aviation Administration (FAA), Transportation Security Administration (TSA), and U.S. Customs and Border Protection (CBP).

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.

### COMMUNITY INVOLVEMENT

- Reading Mentor, Reading Is FUNdamental Pittsburgh

### AWARDS AND RECOGNITION

- Anne B. Anstine Excellence in Public Service Series, Graduate (2025)
- Received CALL 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

- [“Don’t Get Snared in Scattered Spider’s Web: Review Your Security Measures Now!”](#) Eckert Seamans Joint Cybersecurity, Data Protection & Privacy and Employee Benefits Update, August 20, 2025.
- [“DOL Expands Cybersecurity Guidance to Cover Health & Welfare Plans,”](#) co-author, Eckert Seamans’ Employee Benefits

Update, September 2024.

- [“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

#### SPEAKING ENGAGEMENTS

- [“ERISA Prudent Processes: Reducing Errors and Litigation Risk,”](#) co-presenter, Eckert Seamans’ HR Forum, April 30, 2026.
- “News You Can Use: Significant Legislative, Administrative and Judicial Developments,” co-presented at Eckert Seamans’ Human Resources Forum, May 5, 2025.
- [“Hot Topics in Benefits: SECURE 2.0 :& More,”](#) co-presented at Eckert Seamans’ 2024 Joel Lennen Legal Primer, August 7, 2024.
- [“What Color Is Your Hat? Issues When Attorneys Serve on Nonprofit Boards,”](#) co-presented at Eckert Seamans’ 2024 Joel Lennen Legal Primer, August 7, 2024.
- [“Benefits Roundup: SECURE Act, Fringe Benefits, & More,”](#) co-presented at Eckert Seamans’ Human Resources Forum, May 15, 2024.