

SAMANTHA J. PRINCE

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ACADEMIC EXPERIENCE

PENN STATE DICKINSON LAW

Associate Professor of Law (2024 - present)

Current Courses: Business Entities I, Contracts, Employment Law, Entrepreneurship Law: Company Creation, Entrepreneurship Law: Operational Issues, Independent Study (Business related)

Director of Legal Analysis & Writing (2021 - 2025)

Oversaw the operations and administrative functions of the law school's Legal Analysis & Writing program, taught in the legal writing curriculum, and collaborated with faculty teaching upper-level legal writing courses.

Assistant Professor of Law (2021 - 2024)

Courses: Business Entities I, Entrepreneurship Law: Company Creation, Entrepreneurship Law: Operational Issues, Independent Study (Business related), Legal Analysis & Writing I and II

Associate Professor of Lawyering Skills and Entrepreneurship (2016 - 2021)

(Contract position – no scholarship requirement)

Courses: Business Entities I, Business Negotiation Competition, Entrepreneurship Law: Company Creation, Entrepreneurship Law: Operational Issues, Independent Study (Business related), Legal Analysis & Writing I and II, Problem Solving II and III

Adjunct Professor (2004 - 2015)

Courses: Advanced Corporate Tax Seminar, Business Entities I, Corporations, Corporate Taxation, Entrepreneurship Law: Company Creation, Entrepreneurship Law: Operational Issues, Federal Income Taxation

WIDENER COMMONWEALTH LAW SCHOOL

Adjunct Professor (2002 - 2015)

Visiting Professor (2003 - 2004)

Courses: Business Organizations I and II, Corporate Taxation, Federal Income Taxation, Small Business Planning, Securities Regulation, Taxation of Business Enterprises

EDUCATION

GEORGETOWN UNIVERSITY LAW CENTER | Master of Laws in Taxation

WIDENER COMMONWEALTH LAW SCHOOL | Juris Doctor

Honors: *cum laude*

Member of the Widener Law Journal

MUHLBERG COLLEGE | Bachelor of Science, Chemistry (Minor: Political Science)

WMU FM Radio: Board Member (Music Director)

PUBLICATIONS & SCHOLARLY WORK

ARTICLES & ESSAYS

- Vesting Villainy: The Call to Ban 401(k) Vesting Schedules*, 28 U. OF PENN. J. OF BUS. LAW (forthcoming).
- Nest Eggs and Lifelines: The Overlooked Strain of Economic Volatility on 401(k) Participants*, 7 CORP. & BUS. L.J. 1 (2026).
- Promoting Financial Empowerment via 401(k) Plan Domestic Abuse Victim Distributions*, GEO. WASH. BUS. & FIN. L. REV. ONLINE (2025), https://papers.ssrn.com/sol3/papers.cfm?abstract_id=5475328
- Benefits Washing*, 113 GEORGETOWN L. J. ONLINE 52 (2025), <https://www.law.georgetown.edu/georgetown-law-journal/submit/glj-online/glj-online-vol-113/benefits-washing/>
- Benefits Transparency*, 108 MARQ. L. REV. 37 (2024).
- The Effects of 401(k) Vesting Schedules—in numbers*, 134 YALE L. J. F. 1 (2024) (with Timothy G. Azizkhan, Cassidy R. Prince, and Luke Gorman), <https://www.yalelawjournal.org/forum/the-effects-of-401k-vesting-schedules-in-numbers>
- An LLC by Any Other Name is Still Not a Corporation*, 54 SETON HALL L. REV. 1105 (2024) (with Joshua P. Fershée).
- Deducting Dobbs: The Tax Treatment of Abortion-Related Travel Benefits*, 98 TUL. L. REV. 1 (2023).
- ERISA Plan Fiduciaries and ESG Factors*, THE REGULATORY REVIEW, A publication of the Penn Law Program on Regulation, Apr. 26, 2023, <https://www.theregreview.org/2023/04/26/prince-erisa-plan-fiduciaries-and-esg-factors/>
- Megacompany Employee Churn Meets 401(k) Vesting Schedules: A Sabotage on Workers' Retirement Wealth*, 41 YALE L. & POL'Y REV. 1 (2022).
- Employee Turnover & Partial Plan Terminations*, 2022 N.Y.U. REV. OF EMP. BENS. & EXEC. COMP. 6-1 (Oct. 2022).
- The Shoe's About to Drop for the Gig Economy: Understanding the Current Worker Classification Landscape in Preparation for a Changed World*, 52 MEM. L. REV. 627 (2022).
- The AB5 Experiment – Should States Adopt California's Worker Classification Law?*, 11 AM. UNIV. BUS. L. REV. 43 (2022).
- Facilitating Distinctive and Meaningful Change Within U.S. Law Schools (Part 2): Pursuing Successful Plan Implementation Through Better Resource Management*, 18 UNIV. NEW HAMP. L. REV. 173 (2020) (with Patrick H. Gaughan)
- Partial Termination of Single-Employer Tax Qualified Plans: Clarity or Misappropriated Judicial Decision-Making?*, 2 GEO. MASON INDEP. L. REV. 265 (1994) (with Jo Ann Petroziello)

OPEN-ACCESS BOOKS

ENTREPRENEURSHIP LAW: COMPANY CREATION

(<https://www.merlot.org/merlot/viewMaterial.htm?id=773410807>)

ENTREPRENEURSHIP LAW: OPERATIONAL ISSUES

(<https://www.merlot.org/merlot/viewMaterial.htm?id=773412972>)

GOVERNMENT AGENCY PROPOSED RULE RESPONSES

US Department of Treasury and IRS Request for Recommendations for Items to be Included in the IRS 2025-26 Priority Guidance Plan, *Comments asking IRS to add to its Priority Plan the elimination of 401(k) plan vesting schedules with a goal toward the agency recommending Congress repeal 26 U.S.C. § 411(a)(2)(B) as it pertains to qualified 401(k) plans*, May 27, 2025 (with Rebecca Hatton and Tim Azizkhan) https://papers.ssrn.com/sol3/papers.cfm?abstract_id=5272387

US Department of Treasury and IRS Request for Comment relative to SECURE 2.0 Act Distributions, *Comments on Internal Revenue Service's Notice 24-55 regarding domestic abuse victim distributions*, Oct. 6, 2024 (with Luke Gorman and Nicole Cesanek) https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4980509

US Department of Treasury and IRS Request for Recommendations for Items to be Included in the IRS 2024-25 Priority Guidance Plan, *Comments asking IRS to add to its Priority Plan the elimination of 401(k) plan vesting schedules with a goal toward the agency recommending Congress repeal 26 U.S.C. § 411(a)(2)(B) as it pertains to qualified 401(k) plans*, May 30, 2024 (with Tim Azizkhan) https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4849076

US Department of Treasury's, Department of Labor's, and Pension Benefit Guaranty Corporation's Request for Information—Secure 2.0 Section. 319—Effectiveness of Reporting and Disclosure Requirements, *Comments outlining the need for clear, uniform, understandable 401(k) benefits disclosures in job postings and on company websites*, Apr. 22, 2024 (with Alyssa Boob) https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4805213

US Department of Treasury's Request for Information on Advancing Financial Inclusion, *Comments outlining 401(k) vesting schedules exacerbate people's ability to achieve financial well-being and health*, Feb. 20, 2024 (with Ana Maria Matovic) https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4735367

US Federal Trade Commission Banning Non-competes Proposed Rule Response, drafted with UNLV Policy Institute Students with supporting signatures from law professors and students across the country, April 18, 2023 https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4427945

US Department of Labor FLSA Worker Classification Proposed Rule Response: *Comments on US Department of Labor Worker Classification Proposed Rule for FLSA Purposes*, Dec. 12, 2022 (with Taylor Haberle and Lauren Stahl) https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4308867

NSAA Draft Model Whistleblower Award and Protection Act Response: *Securities Scholars' Comment Letter on Draft Model Whistleblower Award and Protection Act*, June 29, 2020 (with Andrew C. Baker, Benjamin Edwards, and Andrew Jennings) https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3735186

SEC Concept Release Response: *Re: Concept Release on Harmonization of Securities Offering Exemptions; File Number S7-08-19* (with Robert Anderson, John Niel Conkle, and Sarah Zomaya) https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3459266

SELECTED PRESENTATIONS

Presenter/Panelist, American Association of Law Schools (AALS) Employee Benefits and Executive Compensation Section, January 2026 (upcoming). Presentation for panel on Trump 2.0's Impacts on Employee Benefits.

Presenter in Brooklyn Law "Work Law" class (via Zoom), Nov 2025. Presentation on ERISA and Benefits Washing.

Presenter, Colloquium on Scholarship in Employment and Labor Law, September 2025. Article presentation on *The Power that Binds: Handcuffing American Workers*.

Presenter/Panelist, American Association of Law Schools (AALS) Transactional Law and Skills Section, Transactional Pedagogy, January 2025. Presentation on a class assignment regarding a small business acquisition and sale.

Panel Moderator, ERISA at 50 Employee Benefits at a Crossroads, September 2024.

Presenter/Panelist, American Association of Law Schools (AALS) Employee Benefits and Executive Compensation Section, January 2024. Presentation on Emerging Issues in Retirement Equity.

Presenter, Colloquium on Scholarship in Employment and Labor Law, October 2023. Article presentation on *Employee Benefits Transparency*.

Presenter, National Business Law Scholar Conference, June 2023. Article presentation on *Sliding into Second Base: Inching Toward that Middle Ground Between Employee and Independent Contractor*.

Presenter, Dickinson Law Race & Equal Protection of the Laws Feb. 2023. Presentation on *Megacompany Employee Churn Meets 401(k) Vesting Schedules: A Sabotage on Workers' Retirement Wealth*.

Presenter, American Association of Law Schools (AALS) New & Emerging Voices in Workplace Law, Jan. 2023. Article presentation on *Post-Dobbs Abortion-related Travel Benefits*.

Presenter, Colloquium on Scholarship in Employment and Labor Law (COSELL) Oct. 2022. Article presentation on *Post-Dobbs Abortion-related Travel Benefits*.

Presenter, LSU Law Business Organizations Class, Apr. 2022. Presentation named *Worker Classification in the Gig Economy*.

Presenter, Faculty Development Series, Widener Commonwealth, Apr. 2022. Article presentation on *Megacompany Employee Churn Meets 401(k) Vesting Schedules: A Sabotage on Workers' Retirement Wealth*.

Presenter, Critical Tax Conference, Villanova University Charles Widger School of Law, Mar. 2022. Article presentation on *Megacompany Employee Churn Meets 401(k) Vesting Schedules: A Sabotage on Workers' Retirement Wealth*.

Presenter, Pennsylvania Office of General Counsel's CLE Writing & Litigation Workshop, Mar. 2022. Presentation named *Clear, Complete, and Concise Writing*.

Presenter, Dickinson Law Race & Equal Protection of the Laws Oct. 2021. Presentation title *Challenges for Black Entrepreneurs: Access to Capital, Paycheck Protection Program, and the Pandemic*.

Presenter, National Business Law Scholar Conference, June 2021. Presented research and work on how 401(k) plan vesting schedules increase the wealth gap particularly in companies who have intentional employment turnover, such as Amazon.

Presenter, Dickinson Law Race & Equal Protection of the Laws Oct. 2020. Presentation title *Challenges for Black Entrepreneurs: Access to Capital, Paycheck Protection Program, and the Pandemic*.

Presenter, National Business Law Scholar Conference, June 2020. Presented research and work on California's AB5 worker classification law.

Presenter, Small Business Administration, Boots to Business Program for entrepreneurial minded military personnel transitioning to civilian life. (Quarterly since June 2019)

Panelist, Cybersecurity for Entrepreneurs, Penn State Smeal Club Happy Valley (Feb. 2020)

Panelist, Cybersecurity for Small Business, Penn State Hazleton, Hazleton Launchbox – Global Entrepreneurship Week Event (Nov. 2019)

Co-hosted the *Lawyers as Innovative Partners Forum on Entrepreneurship and Healthcare*, a collaboration with Penn State's Center for Medical Innovation. The forum brought together doctors, lawyers, entrepreneurs, investors, and

regulators to discuss the role of lawyers in fostering innovation and featured three panels: Lawyer-Entrepreneurs; Institutions Fostering Innovation; and Lawyers as Partners in Medical Innovation. (Apr. 2018)

MEDIA

Katie Hawkinson, *A Major 401(k) Change Starts Next Year. Here's What it Means for You*, THE INDEPENDENT (Nov. 19, 2025), <https://www.independent.co.uk/us/money/401k-catch-up-contributions-change-b2864045.html>

Chris Marr, *NJ Amazon Suit Vies to Build on States' Limited Gig Worker Wins*, BLOOMBERG LAW (Nov. 12, 2025), <https://news.bloomberglaw.com/daily-labor-report/nj-amazon-suit-vies-to-build-on-states-limited-gig-worker-wins>

Emily Cousins, *What About Men? Uber's 'Women Preferences' Plan Draws Scrutiny*, LAW.COM (Oct. 15, 2025), <https://www.law.com/2025/10/15/what-about-men-ubers-women-preferences-plan-draws-scrutiny/>

Chris Deubert, *The NFL Likely Provides The Best Benefits Of Any Company In America*, FORBES (Oct. 7, 2025), <https://www.forbes.com/sites/chrisdeubert/2025/10/07/the-nfl-likely-provides-the-best-benefits-of-any-company-in-america/>

Michelle Travis, *3 Ways Companies Can Support Employees Facing Domestic Violence*, FORBES (Sept. 16, 2025), <https://www.forbes.com/sites/michelletravis/2025/09/16/3-ways-companies-can-support-employees-facing-domestic-violence/>

Lynn Cavanaugh, *A Call to Eliminate Vesting Schedules in 401(k) Plans: Here's why*, BENEFITSPRO (July 31, 2025), <https://www.benefitspro.com/2025/07/31/a-call-to-eliminate-vesting-schedules-in-401k-plans-heres-why/>

Roland Lindner, *Trump schürt Rentenpanik*, FRANKFURTER ALLGEMEINE (Apr. 11, 2025), <https://www.faz.net/aktuell/wirtschaft/unternehmen/usa-wieso-trumps-zollpolitik-rentner-besonders-hart-trifft-110412411.html> (Title translation: Trump is Fueling Pension Panic)

Kat Black, *10 Years After Grubhub Gig Case, Labor Law Experts Reflect on 'Critical Precedent'*, LAW.COM (Apr 10, 2025), <https://www.law.com/therecorder/2025/04/10/10-years-after-grubhub-gig-case-labor-law-experts-reflect-on-critical-precedent/>

Michelle Travis, *Key Trends in Work—Family Employee Benefits from 2024*, FORBES (Nov. 17, 2024), <https://www.forbes.com/sites/michelletravis/2024/11/17/key-trends-in-work-family-employee-benefits-from-2024/>

Trina Paul, *Switching Jobs? Ignoring This 401(k) Detail Could Cost You Thousands In Retirement Savings*, INVESTOPEDIA (Aug. 16, 2024), <https://www.investopedia.com/this-401k-detail-could-cost-you-a-lot-in-retirement-savings-8696205>

Michelle Travis, *3 Reasons To Require Greater Retirement Benefits Transparency*, FORBES (July 31, 2024), <https://www.forbes.com/sites/michelletravis/2024/07/31/3-reasons-to-require-greater-retirement-benefits-transparency/>

Michelle Travis, *How Employee Benefits Transparency Can Advance Gender Pay Equity* (Editors' Pick), FORBES (July 23, 2024), <https://www.forbes.com/sites/michelletravis/2024/07/23/how-employee-benefits-transparency-can-advance-gender-pay-equity/>

Brett Arends, *Opinion: This 401(k) bait and switch costs the average American worker \$26,000*, MARKETWATCH (July 23, 2024), https://www.marketwatch.com/story/this-401-k-bait-and-switch-costs-the-average-american-worker-26-000-73d6efe4?mod=panda_marketwatch_author_alert

Cho Hye-kyung, [노후, ㄸ퇴직연금을 묻다 미국⑥] 미국 교수 2인 “401K도 접근성, 해고자 기여분 포함 제도 보완 필요”, Business Post (Korea)(June 20, 2024), https://www.businesspost.co.kr/BP?command=article_view&num=354879 (Title translates to [Retirement, ask about K-retirement pension, USA], Two American Professors say, “401(k) is also accessible and the system needs to be improved to include contributions for laid-off workers.”)

KCBS Radio, San Francisco, live interview explaining the FTC’s ban on non-competes (Apr. 24, 2024).

Keith Paul Bishop, *What Egregious Error Have Courts Made Nearly 9,000 Times (And Counting)?*, CALIFORNIA CORPORATE & SECURITIES LAW, JDSUPRA (Apr. 23, 2024), <https://www.jdsupra.com/legalnews/what-egregious-error-have-courts-made-5446989/>

Beth Pinsker, *Vesting schedules can turn ‘free’ 401(k) money into ‘pretend’ money*, MARKETWATCH (Apr. 22, 2024), https://www.marketwatch.com/story/your-401-k-match-might-not-be-yours-yet-vesting-schedules-can-turn-free-401-k-money-into-pretend-money-f1b7d2e1?mod=panda_marketwatch_author_alert

Benjamin Edwards, *Clawbacks and 401(k) Vesting Schedules*, BUSINESS LAW PROF BLAWG (Apr. 19, 2024), https://lawprofessors.typepad.com/business_law/2024/04/clawbacks-and-401k-vesting-schedules.html

Brett Arends, *Opinion: U.S. workers are losing \$1.5 billion a year in 401(k) contributions*, MARKETWATCH (Apr. 10, 2024), https://www.marketwatch.com/story/u-s-workers-are-losing-1-5-billion-a-year-in-401-k-contributions-cf05325d?mod=panda_marketwatch_author_alert

Scott Bauer, *Wisconsin Supreme Court lets ruling stand that declared Amazon drivers to be employees*, ASSOCIATED PRESS (Mar. 26, 2024), <https://apnews.com/article/amazon-wisconsin-delivery-drivers-fafa8b40f053545159252e747b2e176b>

Andrew Bahl, *Amazon Flex ‘gig economy’ workers to be employees in Wisconsin*, THE CAP TIMES (Mar. 26, 2024), https://captopimes.com/news/amazon-flex-gig-economy-workers-to-be-employees-in-wisconsin/article_436755f4-cb7f-11ee-95d8-439963667562.html

Diccon Hyatt, *New Worker Classification Rule Could Disrupt the US Gig Economy*, INVESTOPEDIA (Jan. 20, 2024), <https://www.investopedia.com/new-worker-classification-rule-could-disrupt-the-us-gig-economy-8546526>

Brooks Johnson, *3M Freezing Pensions for Nonunion Employees in 2028*, STAR TRIBUNE (Minneapolis) (Jan. 8, 2024), <https://www.startribune.com/3m-freezing-pensions-non-union-employees-in-2028-minnesota/600333176/?refresh=true>

Andrew Bahl, *Amazon to Wisconsin Supreme Court: ‘Flex’ drivers are not employees*, THE CAP TIMES (Dec. 19, 2023), https://captopimes.com/news/business/amazon-to-wisconsin-supreme-court-flex-drivers-are-not-employees/article_29dbc7ba-9b88-11ee-ba2e-bf56a91704f7.html

Brett Arends, *Opinion: IBM’s new 401(k) strategy could threaten retirement plans for its workers*, MARKETWATCH (Nov. 18, 2023), <https://www.marketwatch.com/story/ibms-new-401-k-strategy-could-threaten-its-workers-retirement-plans-398cbc13?mod=home-page>

AccelPro Employment Law Podcast interview “On Worker Classification, Apps and the Future of Work” Nov. 1, 2023 https://insights.joinaccelpro.com/p/worker-classification-apps-future-of-work?utm_source=podcast-email%2Csubstack&publication_id=1737151&post_id=138415631&utm_campaign=email-play-on-substack&utm_medium=email&r=vdiho

Janet Nguyen, *You may be losing out on retirement money if you leave your job early*, MARKETPLACE (Aug. 11, 2023) <https://www.marketplace.org/2023/08/11/you-may-be-losing-out-on-retirement-money-if-you-leave-your-job-early/>

Joyce E. Cutler, *Independent Contractor Rulings Sharpen Issue of Who Is and Isn't*, BLOOMBERG LAW (Mar. 20, 2023 5:00AM) <https://news.bloomberglaw.com/litigation/independent-contractor-rulings-sharpen-issue-of-who-is-and-isnt>

Khorri Atkinson, *California Gig Worker Ruling Extends Costly, Fierce Legal Fight*, BLOOMBERG TAX (Mar. 16, 2023 4:59AM) <https://news.bloomberglaw.com/daily-labor-report/california-gig-worker-ruling-extends-costly-fierce-legal-fight>

Business Scholarship Podcast interview on *Megacompany Employee Churn Meets 401(k) Vesting Schedules: A Sabotage on Workers' Retirement Wealth* Dec. 20, 2022. <https://andrewkjennings.com/2022/12/20/samantha-prince-on-retirement-vesting/>

Joyce E. Cutler, *Uber Appeal of California Gig Classification Law at 9th Circuit*, BLOOMBERG LAW (July 12, 2022 2:02PM) <https://news.bloomberglaw.com/daily-labor-report/uber-appeal-of-california-gig-classification-law-at-9th-circuit>

Brett Arends, *Opinion: This Giant Pension Scandal is Hiding in Plain Sight*, MARKET WATCH, (May 13, 2022). <https://www.marketwatch.com/story/this-giant-pension-scandal-is-hiding-in-plain-sight-11652392239>

Albert Feuer, *Would the Securing a Strong Retirement Act Secure More Retirement Equity*, 50 TAX MGMT. COMP. PLAN. J. 6 (July 03, 2022). (included a discussion of the *Megacompany* article)

Alexandra Sternlicht, *AI Contracts Provider Evisort Raises \$100 Million to Reimagine Legal Docs*, FORBES (May 11, 2022 10:00AM), <https://www.forbes.com/sites/alexandrasternlicht/2022/05/11/smart-contracts-provider-evisort-raises-100-million-to-reimagine-legal-docs/?sh=63d43e9e239a>

Rebecca Bellan, *Who pays when an Uber driver is killed?*, TECH+CRUNCH, (Dec. 16, 2021 12:00PM), <https://perma.cc/63XU-WUMC>

Business Scholarship Podcast interview on *The AB5 Experiment – Should States Adopt California's Worker Classification Law?* May 18, 2021. <https://andrewkjennings.com/2021/05/18/samantha-prince-of-worker-classification/>

GRANTS

2022 – Grant from Penn State Teaching and Learning with Technology Innovation to create an open-source textbook for the course, Entrepreneurship Law: Operational Issues.

2021 – Grant from Penn State Teaching and Learning with Technology Innovation to create an open-source textbook for the course, Entrepreneurship Law: Company Creation.

LEGAL WORK EXPERIENCE

HEDGER & HEDGER, HERSHEY, PA

(1993 - 2016)

Positions Included Associate through Partner. Represented small to medium sized businesses and entrepreneurs with transactional matters, including start-up, tax, mergers, acquisitions, business divorces, public (IPO) and exempt securities offerings, retirement plans, employee benefits, contracts, international transactions, employment matters, corporate governance, and governmental (IRS, DOL, SEC) compliance.

BAR MEMBERSHIP

United States District Court, Middle District of Pennsylvania Bar Admittance

Commonwealth of Pennsylvania Bar Admittance

ACADEMIC ACTIVITIES & SERVICE

External

AALS Employee Benefits & Executive Compensation Section, Chair-Elect (2025); Member of Leadership Committee (2024).

Regular Presenter, Business Entity Selection, U.S. Small Business Association Boots to Business Program – Carlisle Army Barracks (quarterly since 2019)

Internal

Chair/co-chair of Academic Rules and Academic Success Committee (2024-current)

Former Chair of Faculty (two years)

Founder and Moderator of Dickinson Law's *Inside Entrepreneurship Law* Blog

<https://sites.psu.edu/entrepreneurshiplaw/>

Faculty Advisor, Entrepreneurship Law Certificate and Tax Law Certificate (co-advisor)

Faculty and Legal Advisor, Entrepreneurship Pop-up Clinics/Workshops

Faculty Advisor, Business Law Society