

# EMPLOYEE BENEFITS DEVELOPMENTS JANUARY 2019

*Hodgson Russ Employee Benefits Newsletter*  
February 1, 2019

The Employee Benefits Practice is pleased to present the *Employee Benefits Developments Newsletter* for the month of January 2019. Click through the links below for more information on each specific development or case.

[Second Circuit Overrules District Court Dismissal of Stock-Drop Case](#)

[ACA Currently Remains In Effect, Despite Texas District Court's Ruling](#)

[IRS Issues Transition Relief For Application of the 403\(b\) Plan "Universal Availability" Rule to Part Time Employees](#)

[IRS Provides Guidance on New Private Company Equity Grants](#)

[IRS Issues Interim Guidance on The Excise Tax Imposed on Executive Compensation Arrangements of Tax-Exempt Organizations](#)

## **Attorneys**

Peter Bradley

Michael Flanagan

Richard Kaiser

Ryan Murphy

Amy Walters

## **Practices & Industries**

Employee Benefits