



National Hockey League Players' Retirement Benefit Plan Stats for 2018

Since the plan began in 2012, NHL players earn one-fourth of a year's benefits for every 20 credited games; benefits are fully vested as soon as they are earned. Ten full years of benefits results in the maximum benefit allowed by law.¹ Full retirement benefits are available at age 62, but players may start benefits as early as age 45 with reductions to reflect that they likely will receive benefits for a longer time.

Pension Plan Stats²

As of April 30, 2018

Active participants	1,048
Retirees receiving pension benefits	0
Inactive participants ³	538
Total participants	1,586

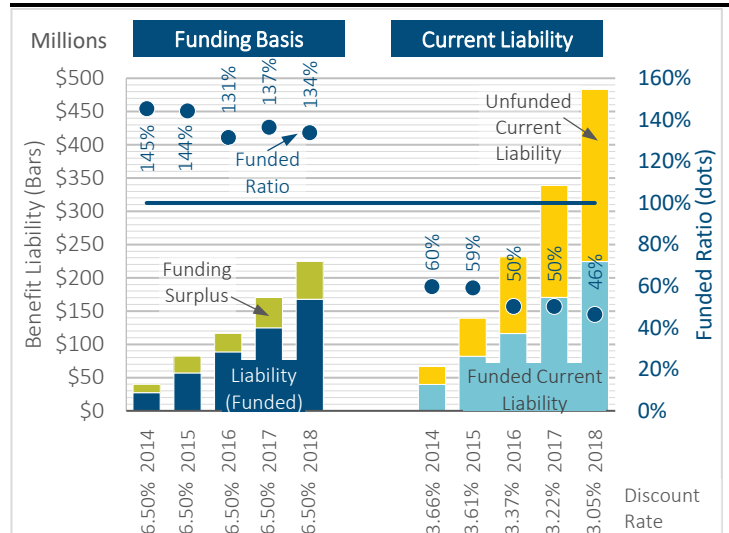
Total pension benefits paid for 2018	\$0 million
Contributions for 2018	\$40 million

Assets for minimum required funding ⁴	\$224.6 million
Liability for minimum required funding	\$167.8 million
Unfunded liability for minimum funding	\$0.0 million
Funded ratio (based on unrounded values)	134%

Market value of assets	\$224.6 million
Current Liability ⁵	\$483.5 million
Unfunded Current Liability	\$258.9 million
Funded ratio (based on unrounded values)	46%

Plan Funded Status

2014–2018



About Pension Finances

For funding purposes, the discount rate used to compute liabilities represents the long-term expected return on assets; this plan uses 6.50%. For funding purposes, the plan is 134% funded for 2018.

The discount rate for calculating Current Liability must be based on a 4-year average of 30-year Treasury securities; this plan's rate is 3.05% for 2018. Against the market value of assets, the plan's Current Liability is 46% funded for 2018.



For more Society of Actuaries' pension plan stats: <https://www.soa.org/research-reports/2016/2016-multiemployer-pension-plan-stats/>



For more Society of Actuaries' research on pension plans and retirement issues in general: <https://www.soa.org/research/topics/pension-res-report-list/>

¹ Internal Revenue Code §415 defines the maximum benefits. For 2018 the limit was \$220,000, increasing to \$225,000 for 2019.

² Based on publicly available Department of Labor Forms 5500 with accompanying schedules. Some figures may not add because of rounding.

³ Former active participants who have not yet started to receive pension benefits.

⁴ As reported by the plan's actuary on the plan's Form 5500 Schedule MB. Internal Revenue Code §§431–432 and accompanying regulations define minimum funding requirements for multiemployer pension plans.

⁵ Current Liability for multiemployer pension plans is defined by Internal Revenue Code §431(c)(6).

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