

2020-21 NHL PRIMER

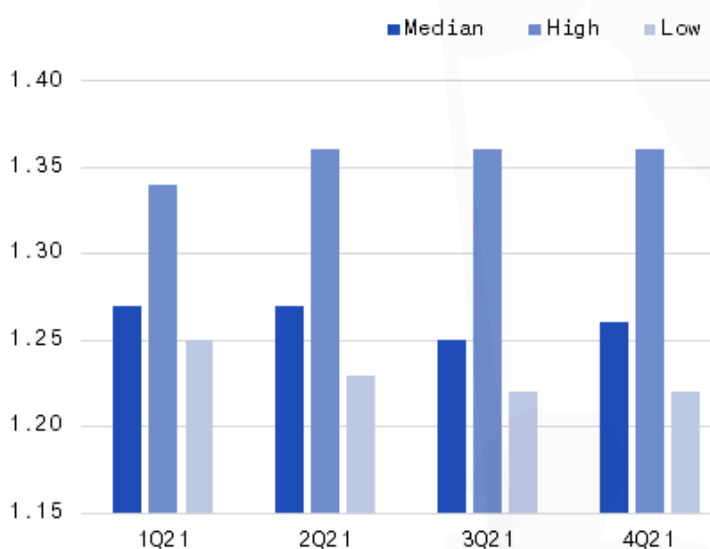
FINANCIAL QUICK HITS

NHL SALARY CAP:	\$81,500,000
NHL SALARY FLOOR:	\$60,200,000
PLAYERS SALARY (MAX):	\$16,300,000
PLAYERS SALARY (MIN):	\$700,000
ELC AHL SALARY (MAX):	\$80,000
UNION DUES (NHL):	\$30 PER DAY
UNION DUES (AHL):	\$6.50 PER DAY

PER DIEM (NHL):	\$112 PER DAY
PER DIEM (AHL):	\$79 PER DAY
401K PRE-TAX (US):	\$19,500.00
401K POST-TAX (US):	\$39,000.00
RRSP (CANADA):	\$27,830.00
TFSA (CANADA):	\$6,000.00

Note: 2021 contribution limits are illustrated.

CURRENCY FORECAST

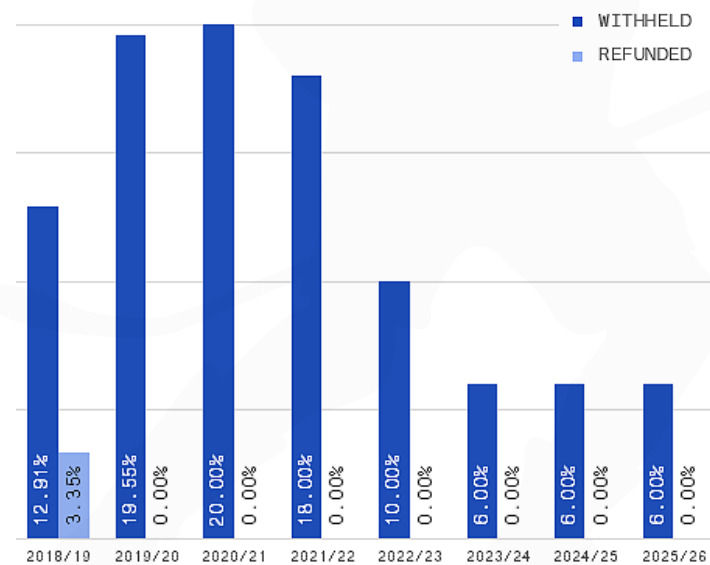


Note: USD / CAD FX Forecasts Provided by Bloomberg.

KEY DATES

- 31-DEC-20: TRAINING CAMP (NON-PLAYOFF)
- 03-JAN-21: TRAINING CAMP (REMAINING)
- 13-JAN-21: REGULAR SEASON BEGINS
- 05-FEB-21: START OF THE AHL SEASON
- 20-FEB-21: LAKE TAHOE (VGK/COL)
- 21-FEB-21: LAKE TAHOE (BOS/PHI)
- 12-APR-21: NHL TRADE DEADLINE (3PM)
- 08-MAY-21: END OF REGULAR SEASON
- 11-MAY-21: START OF PLAYOFFS
- 09-JUL-21: LAST DAY OF PLAYOFFS
- 17-JUL-21: PROTECTION LIST DEADLINE
- 21-JUL-21: SEATTLE EXPANSION DRAFT
- 23-JUL-21: NHL ENTRY DRAFT
- 28-JUL-21: RFA/UFA SIGNING PERIOD

ESCROW UPDATE



Note: 2020/21 escrow amount will be deducted after a 10% salary deferral is considered. Escrow for the 2021/22 season will be between 14-18%, depending on HRR figures from 2020/21.

GROUP BENEFITS

CAREER ENDING DISABILITY

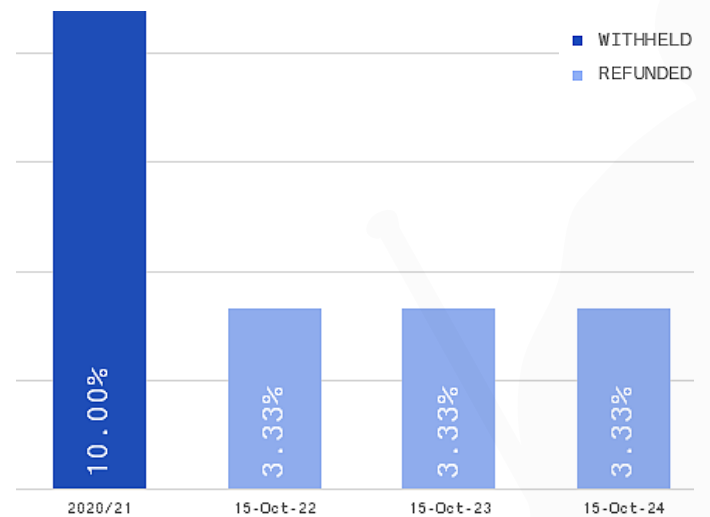
UNDER AGE 31:	\$1,000,000
AGE 31:	\$840,000
AGE 32:	\$680,000
AGE 33:	\$520,000
AGE 34:	\$360,000
AGE 35 PLUS:	\$200,000

Note: Players with one-way SPCs & over 160 NHL games will retain NHL coverage if assigned to the minors.

LIFE INSURANCE

GROUP TERM (ATHLETE):	\$1,000,000
GROUP TERM (SPOUSE):	\$250,000
ACCIDENTAL (ATHLETE):	BASE SALARY
ACCIDENTAL (SPOUSE):	\$100,000

SALARY DEFERRAL



Note: NHL salary plus signing bonus shall be included, while all performance bonuses are excluded.

NET NHL SALARIES

PLAYER	NHL SALARY	NET SALARY
ANDREI VASILEVSKIY	12,000,000	7,594,800
SERGEI BOBROVSKY	12,000,000	7,594,800
ROMAN JOSI	11,750,000	7,437,750
AUSTON MATTHEWS	15,900,000	7,426,890
CONNOR MCDAVID	14,000,000	7,313,600
MIKKO RANTANEN	12,000,000	7,039,200
MITCH MARNER	15,000,000	7,008,000
NICKLAS BACKSTROM	12,000,000	6,904,800
ARTEMI PANARIN	13,000,000	6,596,200
SEBASTIAN AHO	10,570,000	6,128,486
ERIK KARLSSON	12,000,000	6,024,000
STEVEN STAMKOS	9,500,000	6,020,150

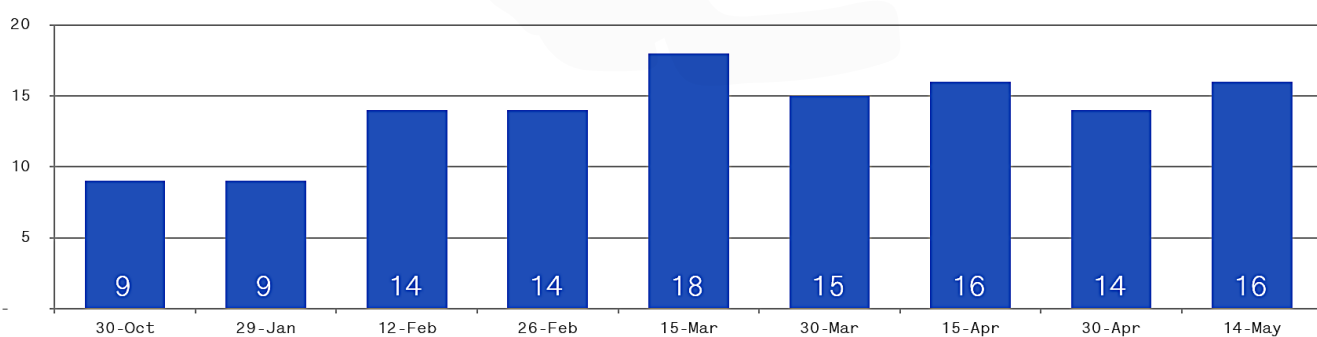
Note: The illustration does not consider advanced tax planning strategies and should be used for discussion purposes only.

NHL PAY PERIODS

FIRST WORKING DAY:	13-JAN-2021
LAST WORKING DAY:	08-MAY-2021
LENGTH OF SEASON:	116 DUTY DAYS
NHL/AHL SALARY CUTOFF:	5:00 PM EST
PLAYOFF FUND:	\$20 MILLION

MEDICARE (US):	NO LIMIT
SOCIAL SECURITY (US):	\$8,853.60
CPP (CANADA):	\$3,166.45
EI (CANADA):	\$889.54

Note: 1.45% of total earnings are paid to Medicare. Additional tax applied on wages in excess of \$200,000.



Note: 30-Oct-20 payment was 8.1% of the player's salary, equal to approximately 9 duty days on the 2020/21 pay schedule, and 15 duty days on a 186 day pay schedule.