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S&P: U.S. Not-For-Profit Health Care Pensions: 2017 Funded Ratios Benefit From Robust Returns.

The U.S. not-for-profit health care sector has benefited from a boost in the funded status of its pension plans in fiscal 2017 due primarily to robust investment market returns. This is despite lower assumed discount rates in recent years, which provide a more conservative liability measure.

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