

# WHERE DO YOUR UNION DUES GO?

## A LOOK AT ST. TAMMANY PARISH FEDERATION OF TEACHERS SPENDING IN 2019



AMERICANS FOR FAIR TREATMENT

833-969-FAIR (3247)

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**The St. Tammany Parish Federation of Teachers (STPFT)** represents teachers in St. Tammany Parish, Louisiana. The union is affiliated with the Louisiana Federation of Teachers (LFT) and the American Federation of Teachers (AFT), a national union that represents over 1.6 million teachers. As a nonprofit, the St. Tammany Parish Federation of Teachers must file a financial disclosure form with the Internal Revenue Service, known as a Form 990.

In 2019, the latest available filing, the STPFT brought in just over \$1.16 million in revenue. Revenue has remained relatively constant since 2017. While the union's revenue slightly increased, its expenses have remained steady. As a result of this, the union's revenues exceed its expenses by \$106,462 in 2019, up from \$51,000 in 2017. As it stands, the union has a net position of \$196,269, a significant improvement from -\$4,723 in 2017. STPFT currently holds approximately \$260,000 dollars in cash-non-interest-bearing assets, and an additional \$97,000 in accounts receivable. Accounts payable makes up about 72 percent of the union's liabilities.

### But where does the union's revenue come from and how does it spend it?

From 2017 to 2019, membership dues accounted for between 96 and 98 percent of STPFT's revenue. The union's largest expense is "per capita expenses," which is money paid to affiliated unions. From 2017 to 2019, this category accounted

for between 67 and 71 percent of all expenses. Of the \$758,785 paid to affiliates in 2019, an estimated \$292,132 went to LFT, with the remaining \$465,893 going to AFT.

Union employee compensation was the second highest expenditure. When including benefits, pension plan accruals, and payroll taxes, employee compensation accounted for approximately 20 percent of expenditures in 2017, 2018, and 2019. Member services accounted for 1 percent or less of total expenditures in each of the three years.



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STPFT employs five individuals, though only the union president's salary is reported. From 2017 to 2019, President Debbie Green earned between \$72,875 and \$76,000 per year in reportable compensation. Since it only has five employees, the union must pay non-employees for accounting and legal work. During the three-year period from 2017 to 2019, the union paid between \$12,000 and \$45,000 in accounting and legal fees combined.

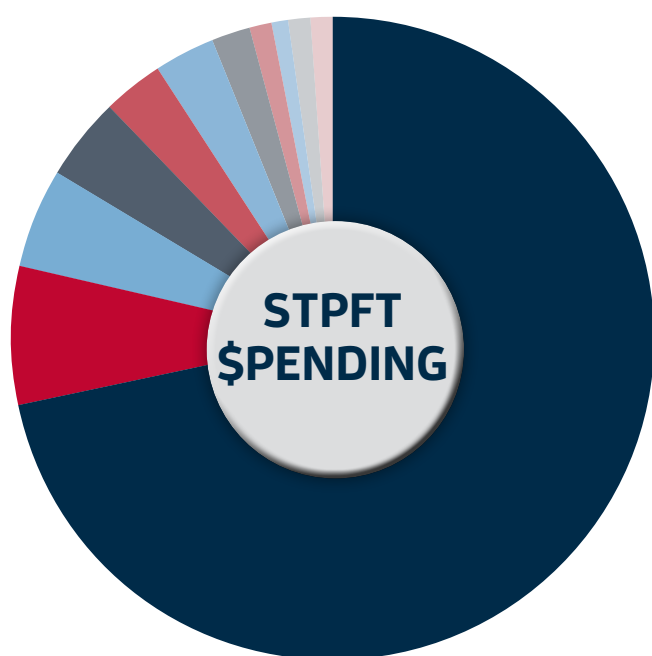
The union does not report having a Political Action Committee (PAC) or spending any money on political activities and lobbying. However, STPFT does not turn a blind eye to politics. The union's website has an Action Center, allowing members to keep a close eye on the happenings of the state legislature. STPFT also has hosted member lobby days, attended committee meetings, and hosted a forum with endorsed candidates for political office.

While the STPFT local union may not be heavily involved in politics, STPFT gives significant amounts of money to affiliates that are more involved. For more information on how STPFT members fund political activism for their state and national affiliates, see the links below:

[Louisiana Federation of Teachers](#)

[American Federation of Teachers](#)

## STPFT Spending 2019



- 71% PER CAPITA
- 7% COMPENSATION OF OFFICERS & DIRECTORS
- 5% OTHER SALARIES AND WAGES
- 4% PENSION PLAN ACCRUALS
- 3% OCCUPANCY EXPENSES
- 3% OTHER EXPENSES
- 2% OTHER EMPLOYEE BENEFITS
- 1% MEMBER SERVICES
- 1% PAYROLL TAXES
- 1% ACCOUNTING FEES (NON-EMPLOYEE)
- 1% INTEREST

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## A LOOK AT LOUISIANA FEDERATION OF TEACHERS SPENDING IN 2022



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The **Louisiana Federation of Teachers (LFT)** represents 12,782 teachers in the Pelican State. As a union that represents public and private sector employees, LFT files a LM-2 financial disclosure form with the United States Department of Labor. So, what does this filing reveal about the union?

Firstly, the union is in a stable financial position. As of July 2022, the union holds over \$2.4 million more in assets than it does in liabilities. Cash and U.S. Treasury Securities account for about 77 percent of the union's assets. Retirement obligations account for 50 percent of the union's total liabilities, while accrued sick leave and vacation time account for most of the remaining liabilities. The union's net position has improved by over \$180,000 since 2020. This makes sense, as the union took in more than it spent in 2021 and 2022.

LFT's biggest source of income is membership dues and per capita tax collected from affiliates. In 2022, dues and per capita tax accounted for 96 percent of total revenue for the union. In 2020, dues and per capita tax accounted for almost 93 percent of revenue. 2021 was an exception, with dues and per capita tax only accounting for 64 percent of revenue, thanks to the \$770,000 sale of a fixed asset. LFT charges each of its members \$12.50 in dues per month, which adds up to \$150 annually.

**How does LFT spend the money it gets?** In 2021-2022, representational activities accounted for only 31.5 percent

of total expenditures. The second largest expense was employee benefits. This category accounted for 24 percent of all expenditures. During the reporting period, LFT spent \$547,060 on employee benefits, which represents a 21 percent increase from last year's spending of \$450,455. Employee pension and retirement expenses accounted for 47 percent of this spending. 43 percent of this spending went towards employee medical, life, and dental insurance. The third largest expense category was general overhead, totaling \$453,659 or 20 percent of total expenditures. LFT President Larry Carter Jr. took in \$128,524 during 2022, which is 2.4 times the average teacher salary in Louisiana.

LFT also spends money on political activities and lobbying. The union reported spending \$152,828 of members' dues on political activities and lobbying, compared to \$122,565 last year. All this year's expenditures went directly to union employees and officers for their political and lobbying efforts while on the clock.

LFT is politically active in other ways too. The union has an associated Political Action Committee (PAC). In 2022, LFT's PAC gave \$2,000 in direct campaign contributions, \$1,000 of which went to East Baton Rouge Parish School Board candidate Jamie Robinson. The remaining \$1,000 went to Kisha Newsom, a candidate for the Caddo Parish School Board. Additionally, LFT sends members updates and issues statements on happenings in the state legislature.



**Representational activities accounted for only 31.5% of total expenditures**

The LFT is affiliated with American Federation of Teachers, meaning that LFT members also pay dues to this union. For more information on how the American Federation of Teachers advocates for left-wing politics and policy, see the link below.:

[AFT: Where do your union dues go?](#)

## LFT Spending 2022

