

Education Minnesota

WHERE DO YOUR UNION DUES GO?

A LOOK AT EDUCATION MINNESOTA SPENDING IN FISCAL YEAR 2024 (Jan 1 – Dec 31, 2024)

Two of every three dollars at Education Minnesota never make it past the union's own payroll. In its fiscal year ending August 31, 2024, Education Minnesota — the state's largest union of teachers and education support professionals, and an affiliate of both the National Education Association (NEA) and the American Federation of Teachers (AFT) — spent \$39.7 million.¹ Of that, \$26.3 million, fully 66%, went to the salaries, compensation, and benefits of its own employees.² To fund the operation, the union collected \$34.3 million in membership dues and fees.³

That \$26.3 million payroll was spread across just 182 employees, an average of more than \$144,000 in pay and benefits for every person on staff.⁴ By contrast, the money the union sent out the door to help anyone other than its own workforce was comparatively modest: \$3.0 million in grants⁵ and \$1.0 million forwarded to affiliated organizations.⁶ The union also spent \$2.7 million on travel⁷ and \$2.4 million on outside services in a single year.⁸

The pay is concentrated at the top. Fourteen Education Minnesota employees each collected more than \$200,000 in fiscal year 2024, together taking home \$3.3 million.^{9,10} Executive Director Carrie Lucking led the list at \$271,323, nearly four times the average Minnesota teacher's salary.¹¹ Chief Financial Officer Michael Roehl received \$262,276, and unlike many unions, Education Minnesota pays its elected officers full executive salaries too: President Denise Specht collected \$260,480 and Secretary-Treasurer Rodney Rowe \$255,502.

While it spent nearly all of its revenue on itself, Education Minnesota was also quietly amassing a fortune. The union closed fiscal year 2024 with \$65.7 million in net assets, including a \$40.3 million portfolio of publicly traded securities, out of \$80.6 million in total assets.¹² That net-asset cushion has grown 135 percent since 2018, when it stood at \$28.0 million. And it grew even as the union ran an operating deficit, spending \$524,545 more than it took in, because its investments appreciated faster than its books bled.¹³

Education Minnesota also runs a large political operation, and it is nearly a one-party affair. Through the Education Minnesota political action committee and seven affiliated local funds, the union's political committees disbursed \$24.7 million from 2017 through 2026, including \$12.0 million in direct political giving. Of every dollar spent on politics, 99.98% went to Democratic candidates and liberal causes; Republican candidates received \$2,950, less than three

hundredths of one percent.¹⁴ The largest checks built the DFL apparatus itself: \$4.7 million to the Minnesota Democratic-Farmer-Labor (DFL) State Central Committee, \$2.6 million to the DFL House Caucus, and \$1.5 million to the DFL Senate Caucus. That spending helped secure the DFL majority that in 2023 made Minnesota a destination for child gender transitions. The law, signed by Governor Tim Walz, shields the families and providers who come to Minnesota for puberty blockers, cross-sex hormones, and other gender-transition procedures for minors from the reach of other states' laws. The union's committees backed Walz's campaigns for governor with more than \$260,000 in contributions and independent expenditures.¹⁵ That same administration presided over the largest welfare fraud in state history, and its Education Department sat at the center of it. The Feeding Our Future scheme ran through the Minnesota Department of Education. Some 70 defendants were charged with stealing roughly \$250 million in federal child-nutrition funds. The Legislative Auditor found the department's oversight "created opportunities for fraud."¹⁶ The commissioner who ran the department as payments to Feeding Our Future exploded was Mary Cathryn Ricker. Ricker is a career union official who spent nine years as president of the St. Paul Federation of Teachers, an Education Minnesota affiliate. The union-backed governor put her in charge of the agency. She is now a focus of the U.S. House Oversight Committee's investigation into the fraud.¹⁷

A union exists to represent the workers who fund it: to bargain their contracts, pursue their grievances, and defend them on the job. Education Minnesota's own tax filings describe an organization that spends two of every three dollars on its own staff and pays fourteen employees more than \$200,000 apiece — while forwarding comparatively little to anyone else. The union channels millions through political committees to the party that made Minnesota promote trans ideology and it sits atop \$65 million in net assets, including a \$40 million securities portfolio, that keep growing even as the union runs a deficit.¹⁸ Minnesota's educators are entitled to ask a simple question: with dues flowing in at more than \$34 million a year, why is so much of it going to the people who run the union, and so much of the rest going to Wall Street, rather than back to the classroom?

FINANCIAL POSITION

Education Minnesota is a wealthy organization. It closed fiscal year 2024 with \$80.6 million in total assets against just \$15.0 million in liabilities, leaving \$65.7 million in net assets, a cushion larger than one and a half times its entire annual revenue.^{19,20} At the center of that fortune is a \$40.3 million portfolio of publicly traded securities.²¹ The net-asset pile has more than doubled since 2018, growing \$37.7 million, or 135 percent, in six years. The union is accumulating wealth far faster than it is spending it on the educators whose dues supply it.

Item	Amount
Total Assets (FY 2024)	\$80,647,216
Publicly Traded Securities	\$40,278,526
Total Liabilities (FY 2024)	\$14,959,629
Net Assets (FY 2024)	\$65,687,587

Net Assets (FY 2018, for comparison)	\$27,992,164

SPENDING BREAKDOWN

Education Minnesota's fiscal year 2024 spending is dominated by the cost of its own workforce.²² Salaries and wages for officers, directors, and staff came to \$17.0 million²³, and employee benefits, pension contributions, and payroll taxes added another \$9.3 million.²⁴ Together, compensation consumed \$26.3 million, roughly 66 cents of every dollar the union spent. Everything else, including grants, travel, outside services, office costs, and the money forwarded to affiliated organizations, split the remaining third.

Category	Amount	% of Total
Other Salaries and Wages (staff)	\$14,593,430	36.8%
Other Employee Benefits	\$4,730,462	11.9%
Pension Plan Contributions	\$3,289,811	8.3%
Grants and Similar Amounts	\$3,033,061	7.6%
Travel	\$2,722,841	6.9%
Compensation of Officers, Directors, and Key Employees	\$2,401,636	6.1%
Outside Services	\$2,397,766	6.0%
Payroll Taxes	\$1,299,566	3.3%
Office Expenses	\$1,269,677	3.2%
Occupancy	\$1,018,245	2.6%
Payments to Affiliates	\$1,001,232	2.5%
Membership Dues Paid to Other Organizations	\$742,972	1.9%
All Other Expenses	\$307,592	0.8%
Readership Costs	\$276,226	0.7%
Depreciation	\$271,161	0.7%
Insurance	\$150,218	0.4%
Miscellaneous	\$149,905	0.4%
TOTAL	\$39,655,801	100%

What Do These Categories Mean?

Other Salaries and Wages (staff): Wages for the union's staff employees other than its officers, directors, and key executives. The single largest use of the union's money.

Other Employee Benefits: Health insurance and other non-pension benefits for the union's own employees, distinct from any benefit to the members it represents.
Pension Plan Contributions: Employer contributions to retirement plans for the union's own staff, including 401(k)-style plans.
Grants and Similar Amounts: Grants and comparable payments the union makes to other organizations and individuals.
Travel: Airfare, lodging, meals, and mileage for the union's officers and staff.
Compensation of Officers, Directors, and Key Employees: Pay for the union's elected officers and top executives.
Outside Services: Payments to outside vendors and contractors for services rendered to the union.
Payroll Taxes: The employer's share of Social Security, Medicare, and unemployment taxes on the union's own payroll.
Office Expenses: Supplies, printing, postage, telephone, and other general office costs.
Occupancy: Rent, utilities, maintenance, and other costs of the union's buildings and offices.
Payments to Affiliates: Money forwarded to affiliated labor organizations such as the union's national parent bodies.
Membership Dues Paid to Other Organizations: Dues the union itself pays to belong to other organizations and associations.
All Other Expenses: The catch-all line for smaller expenses that fit none of the categories above.
Readership Costs: Publication and communication costs for the union's member-facing publications.
Depreciation: The annual accounting charge for wear and aging on the union's buildings, equipment, and other fixed assets.
Insurance: Premiums for the union's own liability and property coverage.
Miscellaneous: Sundry expenses the union itemized separately without further description.

PAC SPENDING

The dues spending on the previous pages is only part of the picture. Education Minnesota funds a network of political committees registered with the Minnesota Campaign Finance and Public Disclosure Board, led by the Education Minnesota political action committee (Registration No. 30558) and seven affiliated local funds. From 2017 through 2026 those committees disbursed \$24.7 million across more than 8,000 transactions. About \$8.2 million of that moved internally between the union's own committees and \$4.5 million went to operational costs; the remaining \$12.0 million was political giving, contributions to candidates and party committees and independent expenditures for and against them.²⁵

Category	Amount
Democratic candidates and committees	\$9,079,968
Liberal issue and DFL-aligned committees	\$2,923,001

Republican candidates	\$2,950
Conservative causes	\$0
POLITICAL TOTAL	\$12,005,918

The direction of that money is not in doubt. Of the \$12.0 million Education Minnesota's committees spent on politics, \$9.1 million went to Democratic candidates and party committees and another \$2.9 million to liberal issue campaigns and DFL-aligned organizations. Republican candidates received \$2,950 in total, about two hundredths of one percent, and conservative causes received nothing at all. Measured across the two-sided political ledger, 99.98 percent of the union's political money went to the Democratic side.

The largest checks went straight to the party's central machinery: \$4.7 million to the Minnesota DFL State Central Committee, \$2.6 million to the DFL House Caucus, and \$1.5 million to the DFL Senate Caucus, more than \$8.8 million to those three party committees alone. The union's funds also spent \$244,277 on independent expenditures supporting Tim Walz's runs for governor, on top of \$16,000 in direct contributions to his campaign committee.²⁶

Recipient	Amount
1. Minnesota DFL State Central Committee	\$4,737,425
2. DFL House Caucus	\$2,581,372
3. DFL Senate Caucus	\$1,525,231
4. 2024 Fund	\$1,250,000
5. Faith in Minnesota	\$340,000
6. Better Together MN	\$250,000
7. Tim Walz for Governor (independent expenditures)	\$244,277
8. MN Victory PAC	\$115,000
9. Minneapolis Regional Labor Federation	\$84,000
10. Northeast ALC PAC	\$40,000
TOTAL (ten recipients)	\$11,167,305

That money did more than back a party; it helped build and sustain the DFL trifecta that allowed Minnesota to promote transgender legislation. In 2023 the DFL-controlled Legislature passed House File 146, which gives Minnesota courts temporary emergency jurisdiction in interstate custody disputes involving a child brought to the state for gender-transition care and shields the families and providers who come here for puberty blockers, cross-sex hormones, and related procedures for minors from the reach of other states' laws restricting that care. Governor Tim Walz, whose two gubernatorial campaigns these committees backed with \$244,277 in independent expenditures and \$16,000 in direct contributions, signed it into law on April 27, 2023. Education Minnesota, the union of the state's public school teachers, was among the largest institutional funders of the governing majority that enacted it.²⁷

The same political money runs through Minnesota’s welfare fraud scandal. The administration Education Minnesota helped elect ran the Department of Education while the Feeding Our Future scheme stole roughly \$250 million in federal child-nutrition funds through it. The Legislative Auditor found the department’s oversight “created opportunities for fraud.”²⁸ The commissioner in charge as payments exploded came straight from the union’s own ranks: Mary Cathryn Ricker spent nine years as president of the St. Paul Federation of Teachers, an Education Minnesota affiliate, before Governor Walz put her atop the agency. She is now a focus of the U.S. House Oversight Committee’s investigation into the fraud. The union’s money elected the governor. The governor installed a union officer to run the department. The department let the largest COVID-era fraud in the country happen on its watch.²⁹

MINNESOTA STATE LOBBYING

Education Minnesota runs one of the larger in-house lobbying operations at the Minnesota Capitol. It reported \$1.1 million in state lobbying disbursements for 2024, and \$4.2 million across the 2023 through 2025 reporting years, to the Minnesota Campaign Finance and Public Disclosure Board.³⁰ The union retains no outside lobbying firms; all of its registered state lobbyists are on its own payroll.³¹

That lobbying roster overlaps directly with the union’s highest-paid staff. Executive Director Carrie Lucking, General Counsel David Aron, Vice President Monica Byron, and senior directors Allison LaBree and Kathleen Micheletti, all among the fourteen employees paid more than \$200,000³², are registered Education Minnesota lobbyists.³³ The same executives whose compensation consumes member dues also spend that time working the Legislature. Minnesota does not disclose how much a principal pays each individual lobbyist, so only the aggregate totals below are reported.³⁴

Period	Amount	Filing Type
2023	\$1,640,000	In-house
2024	\$1,110,000	In-house
2025	\$1,400,000	In-house
TOTAL	\$4,150,000	

TOP COMPENSATION

Fourteen Education Minnesota employees each earned more than \$200,000 in total compensation in fiscal year 2024, together collecting \$3.3 million.³⁵ The list is headed by Executive Director Carrie Lucking at \$271,323, roughly four times what the average Minnesota public school teacher earns.³⁶ Chief Financial Officer Michael Roehl received \$262,276.³⁷

Employee	Total Compensation
1. Carrie Lucking, Executive Director	\$271,323

2. Michael Roehl, Chief Financial Officer	\$262,276
3. Denise Specht, President	\$260,480
4. Rodney Rowe, Secretary-Treasurer	\$255,502
5. Monica Byron, Vice President	\$244,527
6. Rob Gardner, Field Manager	\$242,675
7. David Aron, General Counsel	\$240,738
8. Dan Rivera, Field Manager	\$237,126
9. Kathleen Micheletti, Director	\$227,285
10. Allison LaBree, Director	\$221,879
TOTAL (14 employees over \$200,000)	\$3,306,081

Unlike many unions, whose elected officers serve on modest stipends, Education Minnesota pays its top elected leadership full executive salaries. President Denise Specht (\$260,480), Secretary-Treasurer Rodney Rowe (\$255,502), and Vice President Monica Byron (\$244,527) each out-earned all but a handful of the union's professional staff, and each collected far more than the classroom educators whose dues fund their pay.³⁸

EMPLOYEE BENEFITS

Education Minnesota spent \$9.3 million on benefits, pensions, and payroll taxes for its own employees in fiscal year 2024.³⁹ That figure alone is larger than the union's spending on grants, travel, and payments to affiliated organizations combined.⁴⁰ The union's staff are provided for on a scale most of its dues-paying members, working in Minnesota's public schools, will never see in their own retirement or benefit packages.

Benefit Type	Amount
Other Employee Benefits	\$4,730,462
Pension Plan Contributions	\$3,289,811
Payroll Taxes	\$1,299,566
TOTAL BENEFITS	\$9,319,839

YOUR RIGHT TO LEAVE

Minnesota's public school employees have a constitutional right not to pay for any of this. In *Janus v. AFSCME*, decided in 2018, the United States Supreme Court held that no government worker, including a public school teacher, can be compelled to pay union dues or fees as a condition of employment.⁴¹ Membership, and the dues that come with it, is a choice. Educators who conclude that Education Minnesota spends most of their money on its own staff and its own investment portfolio, rather than on representing them, are free to leave. To learn more about your rights, visit americansforfairtreatment.org or call (833) 969-FAIR.

Data sourced from Education Minnesota's IRS Form 990 filings (EIN 41-1916882) for fiscal years 2018 through 2024. All dollar figures are as reported by the union to the Internal Revenue Service. Minnesota state lobbying disbursements are from the Minnesota Campaign Finance and Public Disclosure Board, Principal Expenditures and Active Lobbyists data downloads (reporting years 2023 through 2025; cfb.mn.gov). Political contribution and independent expenditure figures are from Minnesota Campaign Finance and Public Disclosure Board disbursement records for the Education Minnesota political action committee (Registration No. 30558) and seven affiliated local funds, 2017 through 2026.

NUMBERS TO HIGHLIGHT

Key statistics from Education Minnesota's 2024 990 filing

66% of all spending went to the union's own staff pay and benefits

\$26.3M in salaries, compensation, and benefits for 182 employees

14 employees paid more than \$200,000

\$271,323 Executive Director Carrie Lucking's total compensation

\$260,480 President Denise Specht's total compensation

\$80.6M in total assets

\$40.3M held in publicly traded securities

\$9.3M on benefits, pensions, and payroll taxes for staff

\$34.3M collected in member dues and fees

\$1.11M in Minnesota state lobbying in 2024 (in-house)

-\$524,545 operating deficit, even as reserves grew

\$2.7M spent on travel in a single year

\$12.0M

in political giving since 2017, 99.98% of it to Democrats and liberal causes

\$2,950

total PAC dollars to Republican candidates, 2017 through 2026

\$8.8M

to the DFL state central committee and its legislative caucuses

¹ IRS Form 990 (EIN 41-1916882), Part I, Line 18, and Part IX, Line 25 (total functional expenses, \$39,655,801), FY 2024.

² IRS Form 990 (EIN 41-1916882), Part IX, Lines 5 through 10 and Line 25, FY 2024.

³ IRS Form 990 (EIN 41-1916882), Part VIII, Line 2 (program service revenue, i.e. membership dues and fees), FY 2024.

⁴ IRS Form 990 (EIN 41-1916882), Part I, Line 5 (total employees), and Part IX, FY 2024.

⁵ IRS Form 990 (EIN 41-1916882), Part IX, Line 1 (grants and other assistance to domestic organizations and governments, \$3,033,061), FY 2024.

⁶ IRS Form 990 (EIN 41-1916882), Part IX, Line 21 (payments to affiliates, \$1,001,232), FY 2024.

⁷ IRS Form 990 (EIN 41-1916882), Part IX, Line 17 (travel, \$2,722,841), FY 2024.

⁸ IRS Form 990 (EIN 41-1916882), Part IX, Line 24a (outside services, \$2,397,766), FY 2024.

⁹ IRS Form 990 (EIN 41-1916882), Schedule J, Part II, Column (E), FY 2024. Fourteen individuals each exceed \$200,000; their Column (E) totals sum to \$3,306,081.

¹⁰ IRS Form 990 (EIN 41-1916882), Part VII, Section A, FY 2024.

¹¹ Minnesota average public school teacher salary of approximately \$70,005 for 2022-23, per National Education Association Rankings and Estimates data. $\$271,323 / \$70,005 = 3.9$.

¹² IRS Form 990 (EIN 41-1916882), Part X, FY 2024, with FY 2018 comparison from the Multi-Year Trends analysis of the union's Form 990 filings.

¹³ IRS Form 990 (EIN 41-1916882), Part I, Lines 18 and 19, and Part X, FY 2024.

¹⁴ Minnesota Campaign Finance and Public Disclosure Board, disbursement records for the Education Minnesota political action committee (Registration No. 30558) and seven affiliated local political funds, 2017 through 2026 (cfb.mn.gov). Of \$12,005,918 in total political contributions and independent expenditures, \$9,079,968 went to Democratic candidates and committees, \$2,923,001 to liberal issue and DFL-aligned committees, \$2,950 to Republican candidates, and \$0 to conservative causes.

¹⁵ House File 146, 2023 regular session of the Minnesota Legislature, signed by Governor Tim Walz on April 27, 2023, establishing Minnesota as a legal refuge for gender-transition care, including for minors, and giving state courts temporary emergency jurisdiction in related interstate custody disputes. Walz campaign support per Minnesota Campaign Finance and Public Disclosure Board disbursement records (cfb.mn.gov): \$244,277 in independent expenditures and \$16,000 in direct contributions.

¹⁶ Office of the Legislative Auditor, Special Review: Minnesota Department of Education — Oversight of Feeding Our Future (June 2024); U.S. Department of Justice, District of Minnesota, Feeding Our Future prosecutions (approximately 70 defendants charged; roughly \$250 million).

¹⁷ Ricker served as MDE Commissioner from January 2019 to April 2021, after nine years as president of St. Paul Federation of Teachers Local 28 (2005–2014), an affiliate of Education Minnesota, the NEA, and the AFT, and four years as AFT national executive vice president. (Ballotpedia, "Mary Cathryn Ricker"; House Oversight Committee letter to Ricker, Dec. 2025.) MDE payments to Feeding Our Future grew approximately 2,800 percent from fiscal year 2020 through 2021 (Fox News, Dec. 2025). U.S. House Committee on Oversight and Government Reform, letter to Ricker requesting transcribed interview (Dec. 2025); interview transcript released June 2026.

¹⁸ IRS Form 990 (EIN 41-1916882), Part I, Lines 18 and 19, and Part X, FY 2024.

¹⁹ IRS Form 990 (EIN 41-1916882), Part I, Line 12 (total revenue, \$39,131,256), FY 2024. $\$65,687,587 / \$39,131,256 = 1.68$.

²⁰ IRS Form 990 (EIN 41-1916882), Part X, FY 2024; FY 2018 net assets from the union's Form 990 for that year.

²¹ IRS Form 990 (EIN 41-1916882), Part X, Line 11 (investments, publicly traded securities, \$40,278,526), FY 2024.

²² IRS Form 990 (EIN 41-1916882), Part IX, Lines 1 through 25, FY 2024. The IRS Statement of Functional Expenses did not itemize every line; grants and similar amounts are reported from Part I, Line 13.

²³ IRS Form 990 (EIN 41-1916882), Part IX, Lines 5 and 7 (compensation of officers, directors, trustees, and key employees, \$2,401,636, plus other salaries and wages, \$14,593,430), FY 2024.

²⁴ IRS Form 990 (EIN 41-1916882), Part IX, Lines 8, 9, and 10 (pension plan contributions \$3,289,811, other employee benefits \$4,730,462, payroll taxes \$1,299,566), FY 2024.

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- ²⁵ Minnesota Campaign Finance and Public Disclosure Board disbursement records for the Education Minnesota political action committee (Registration No. 30558) and seven affiliated local funds, 2017 through 2026 (cfb.mn.gov). Total disbursements of \$24,702,511 across 8,059 transactions comprise \$8,223,401 in internal transfers between the union's committees, \$4,473,192 in operational costs, and \$12,005,918 in political contributions and independent expenditures.
- ²⁶ Minnesota Campaign Finance and Public Disclosure Board disbursement records, 2017 through 2026 (cfb.mn.gov): Minnesota DFL State Central Committee \$4,737,425; DFL House Caucus \$2,581,372; DFL Senate Caucus \$1,525,231. Independent expenditures supporting Tim Walz for Governor total \$244,277; direct contributions to the Walz gubernatorial committee total \$16,000.
- ²⁷ House File 146, 2023 regular session of the Minnesota Legislature, signed by Governor Tim Walz on April 27, 2023. See PolitiFact, "JD Vance misrepresents Minnesota law on kids seeking gender-affirming care," August 27, 2024.
- ²⁸ Office of the Legislative Auditor, Special Review: Minnesota Department of Education — Oversight of Feeding Our Future (June 2024); U.S. Department of Justice, District of Minnesota, Feeding Our Future prosecutions (approximately 70 defendants charged; roughly \$250 million).
- ²⁹ Ricker served as MDE Commissioner from January 2019 to April 2021; president, St. Paul Federation of Teachers Local 28, 2005–2014; AFT national executive vice president, 2014–2018. (Ballotpedia, "Mary Cathryn Ricker"; House Oversight Committee letter to Ricker, Dec. 2025.) MDE payments to Feeding Our Future grew approximately 2,800 percent from fiscal year 2020 through 2021 (Fox News, Dec. 2025). U.S. House Committee on Oversight and Government Reform, letter to Ricker (Dec. 2025); transcribed-interview transcript released June 2026.
- ³⁰ Minnesota Campaign Finance and Public Disclosure Board, Annual Report of Lobbyist Principal, Entity ID 4725 (Education Minnesota), Principal Expenditures data download, reporting years 2023 through 2025 (cfb.mn.gov).
- ³¹ Minnesota Campaign Finance and Public Disclosure Board, 2023 and 2024 Lobbyist Disbursement Summaries (cfb.mn.gov): all lobbying disbursements reported for Education Minnesota (Entity ID 4725) are in-house; no retained outside lobbying firms are reported.
- ³² IRS Form 990 (EIN 41-1916882), Part VII, Section A, and Schedule J, Part II, FY 2024.
- ³³ Registered-lobbyist status per Minnesota Campaign Finance and Public Disclosure Board, Active Lobbyists with Associations data download (cfb.mn.gov); compensation and titles per IRS Form 990 (EIN 41-1916882), Part VII, FY 2024.
- ³⁴ Minnesota Campaign Finance and Public Disclosure Board lobbying disclosure requirements: principals report aggregate lobbying disbursements; compensation paid to individual lobbyists is not itemized in Minnesota disclosures (cfb.mn.gov).
- ³⁵ IRS Form 990 (EIN 41-1916882), Part VII, Section A, FY 2024.
- ³⁶ Minnesota average public school teacher salary of approximately \$70,005 for 2022-23, per National Education Association Rankings and Estimates data.
- ³⁷ IRS Form 990 (EIN 41-1916882), Schedule J, Part II, Column (E), FY 2024.
- ³⁸ IRS Form 990 (EIN 41-1916882), Part VII, Section A, and Schedule J, Part II, Column (E), FY 2024.
- ³⁹ IRS Form 990 (EIN 41-1916882), Part IX, Lines 8, 9, and 10, FY 2024.
- ⁴⁰ IRS Form 990 (EIN 41-1916882), Part IX, Lines 1, 17, and 21, FY 2024: grants \$3,033,061 + travel \$2,722,841 + payments to affiliates \$1,001,232 = \$6,757,134, versus \$9,319,839 on Lines 8 through 10.
- ⁴¹ Janus v. American Federation of State, County, and Municipal Employees, Council 31, 585 U.S. 878 (2018).