

# Michigan Education Association

## WHERE DO YOUR UNION DUES GO?

A LOOK AT MEA SPENDING IN FISCAL YEAR 2024 (Sep 2023 – Aug 2024)

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The Michigan Education Association (MEA) is the largest public employee union in the state, representing about 120,000 members working in education.<sup>1</sup> Of the \$46.9 million MEA disbursed in FY2024, \$32.2 million, 68.7% of every dollar spent, went to its own staff and their benefits: \$0.9 million in officer compensation, \$23.8 million in other salaries and wages, \$5.6 million in employee benefits, and \$1.9 million in payroll taxes.<sup>2</sup> Direct benefits paid to or for the union's own rank-and-file members were not separately reported (Line 4 was blank on MEA's 990). Grants and similar amounts totaled \$463,778 (1.0%).

Michigan Education Association's senior compensation is concentrated and substantial. Interim Executive Director Earl Wiman collected \$301,456 in total reportable + other compensation in FY2024 — roughly 4.6 times the approximately \$66,000 average Michigan public-school teacher salary.<sup>3</sup> Staff Retirement Plan Administrator Jennifer Nowaczok-Miller, the person whose full-time job is administering the union's pension obligations to its own employees, received \$263,380 — more than most state-level teachers'-union presidents in nearby states.<sup>5</sup> Seven separate MEA employees received over \$200,000 in FY2024 compensation in an organization whose members earn roughly a quarter of those figures.<sup>6</sup>

MEA also runs an in-house Lansing lobbying operation. According to the union's own Public Affairs directory, the department is led by Doug Pratt and includes staff lobbyists David Michelson and Christina Canfield, among other government-relations personnel. Because that advocacy is performed by salaried employees, its cost is absorbed into MEA's general payroll rather than reported as a lobbying expense — the union's FY2024 Form 990 shows \$0 in "Fees for services — Lobbying" (Part IX, Line 11d) and \$0 in "Payments to affiliates" (Line 21).

MEA's largest outside contractors in FY2024 were law firms and a research vendor — not lobbying firms. Its highest-compensated independent contractors (Form 990, Part VII, Section B) were White Schneider PC (\$516,527) and Fahey Schultz Burzych Rhodes PLC (\$189,325), both legal services, and Emma White Research (\$126,250, surveys). Any itemized Michigan lobbying expenditures the union reports are filed with the Michigan Secretary of State's Bureau of Elections, separately from the federal Form 990.

MEA's political reach extends well beyond Lansing's lobbying corridors. Through three affiliated political action committees, the union disbursed \$3.9 million between 2017 and 2025. Of that

amount, \$3.36 million were classified as political contributions, with the union's PACs sending 99.0% or \$3.32 million of its candidate, party, and ballot-measure dollars to Democrats and just 0.4% — \$13,133 over nine years — to Republicans. The union's PACs a combined \$945,075 to the Michigan House and Senate Democratic Funds and the Michigan Democratic Party, while reporting \$0 in direct benefits to its own members.<sup>7</sup>

That political giving aligned closely with Michigan's most consequential gender-identity legislation: MEA's PACs backed Governor Gretchen Whitmer, Attorney General Dana Nessel, and the Democratic legislative majorities that in 2023 amended the Elliott-Larsen Civil Rights Act to add "gender identity or expression" as a protected class and made Michigan the 22nd state to ban "conversion therapy" for minors — a law defined in terms of efforts to change a minor's gender identity or expression.

In sum, the Michigan Education Association has built an operation that serves its own institution more than the members who fund it. A teachers' union exists for one purpose: to represent its members at the bargaining table, in grievance proceedings, and in the schoolhouse. Instead, MEA has funneled nearly \$3.9 million through its three PACs over nine years — 99% of it to a single party — while reporting \$0 in direct benefits to or for its own members. And roughly 69% of every dollar the union spends — \$32.2 million in FY2024 — goes to its own staff payroll and benefits rather than to the members at the bargaining table. Members deserve a union that treats their dues as money entrusted to it for their representation.

## FINANCIAL POSITION

Michigan Education Association ended FY2024 with \$107.1 million in total assets, \$48.9 million in total liabilities, and \$58.2 million in net assets.<sup>8</sup> The largest asset categories were \$49.7 million in savings and temporary cash investments, \$29.6 million in publicly traded investment securities, \$18.1 million in "other assets," and \$6.7 million in land, buildings, and equipment net of depreciation. Combined cash plus marketable securities totaled \$79.3 million — roughly 74% of every dollar MEA owns is held in liquid or near-liquid form.<sup>9</sup>

The six-year trajectory is the most dramatic in this report series. MEA's total liabilities have been reduced from \$233.2 million in FY2018 to \$48.9 million in FY2024 — a \$184.4 million reduction (79%) over six fiscal years.<sup>10</sup><sup>11</sup> The accompanying net asset turnaround is even more striking: from negative \$176.3 million in FY2018 to positive \$58.2 million in FY2024, a \$234.5 million swing.<sup>12</sup> The bulk of the FY2018 liability stack was MEA's accumulated post-employment health and retirement benefits obligation to its own staff. As the workforce shrank (843 → 338 employees), the corresponding obligation contracted.

Even as MEA's books have been rebuilt, the union has continued to run substantial annual surpluses: \$12.2M (FY2020), \$18.6M (FY2021), \$29.5M (FY2022), \$8.6M (FY2023), and \$13.1M (FY2024). Cumulative operating surplus across those five fiscal years: \$82.0 million.<sup>13</sup> MEA is not running short of money.

| Item | Amount |
|------|--------|
|------|--------|

|                                         |                                |
|-----------------------------------------|--------------------------------|
| Total Assets (EOY)                      | \$107,101,710                  |
| Total Liabilities (EOY)                 | \$48,878,914                   |
| <b>Net Assets (EOY)</b>                 | <b>\$58,222,796</b>            |
|                                         |                                |
| Savings & Temporary Cash Investments    | \$49,730,569                   |
| Publicly Traded Securities              | \$29,582,428                   |
| Net Asset Position FY2018 → FY2024      | −\$176,251,935 → +\$58,222,796 |
| Total Net Asset Swing (FY2018 → FY2024) | +\$234,474,731                 |
| Operating Surplus, FY2024               | \$13,087,503                   |

## SPENDING BREAKDOWN

Michigan Education Association disbursed \$46.9 million in FY2024.<sup>14</sup> The dominant single bucket was in-house staff compensation and benefits: \$0.9 million to officers and directors, \$23.8 million in other salaries and wages, \$5.6 million in other employee benefits, and \$1.9 million in payroll taxes — a combined \$32.2 million, or 68.7% of every dollar the union spent.<sup>15</sup> MEA's 338 paid employees consumed over two-thirds of total disbursements.

The next-largest line items were Information Technology at \$3.2 million (6.8%), Occupancy at \$3.2 million (6.8%), and Travel at \$3.1 million (6.6%) — for an organization with 338 employees, travel works out to roughly \$9,100 per staff member in a single fiscal year.<sup>16</sup><sup>17</sup> Legal fees were a notable \$1.1 million (2.3%) — for context, that single line item exceeds MEA's entire \$463,778 grants budget by 2.3x.<sup>18</sup><sup>19</sup>

MEA's Part IX schedule reports \$0 in "Fees for services – Lobbying" (Line 11d) and \$0 in "Payments to affiliates" (Line 21).<sup>20</sup> Both lines would normally capture money paid to outside lobbying firms and money forwarded to parent organizations (e.g., NEA national), respectively. MEA reports \$0 on both: it conducts its Michigan lobbying through in-house government-relations staff whose pay sits in the union's regular salary lines, and the NEA per-capita assessment is administered as a member-level pass-through outside MEA's books.

| Category                | Amount       | % of Total |
|-------------------------|--------------|------------|
| Other Salaries & Wages  | \$23,839,025 | 50.8%      |
| Other Employee Benefits | \$5,572,177  | 11.9%      |
| Information Technology  | \$3,210,881  | 6.8%       |
| Occupancy               | \$3,203,570  | 6.8%       |

|                                           |                     |               |
|-------------------------------------------|---------------------|---------------|
| Travel                                    | \$3,075,646         | 6.6%          |
| Payroll Taxes                             | \$1,904,574         | 4.1%          |
| Office Expenses                           | \$1,905,462         | 4.1%          |
| Other Program Expenses                    | \$1,307,318         | 2.8%          |
| Fees for services — Legal                 | \$1,059,985         | 2.3%          |
| Depreciation                              | \$928,015           | 2.0%          |
| Compensation of Officers/Directors        | \$920,117           | 2.0%          |
| Conferences/Conventions                   | \$882,649           | 1.9%          |
| Fees for services — Other                 | \$842,328           | 1.8%          |
| Assistance Programs                       | \$793,830           | 1.7%          |
| Training & Education                      | \$500,245           | 1.1%          |
| Grants & Similar Amounts                  | \$463,778           | 1.0%          |
| Retirement Governance                     | \$247,709           | 0.5%          |
| Advertising and Promotion                 | \$168,111           | 0.4%          |
| Fees for services — Investment Management | \$142,148           | 0.3%          |
| Insurance                                 | \$142,077           | 0.3%          |
| Fees for services — Accounting            | \$98,616            | 0.2%          |
| All Other Expenses                        | \$64,667            | 0.1%          |
| Interest                                  | \$49,121            | 0.1%          |
| Fees for services — Lobbying              | \$0                 | 0.0%          |
| Payments to Affiliates                    | \$0                 | 0.0%          |
| Pension Plan Contributions                | -\$4,392,617        | -9.4%         |
| <b>TOTAL EXPENSES</b>                     | <b>\$46,929,432</b> | <b>100.0%</b> |

### What Do These Categories Mean?

**Other Salaries & Wages:** Payroll for MEA's non-officer staff. MEA employed 338 people in FY2024, down from a peak of 966 in FY2021.

**Compensation of Officers/Directors:** Reportable compensation for MEA's Executive Director, President, Vice President, Secretary-Treasurer, and other compensated officers and key employees.

**Other Employee Benefits:** Health insurance, retirement plan contributions, post-employment benefits,

|                                                                                                                                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| and other employer-paid benefits for MEA's own staff. Does not include direct benefits to members.                                                                                                                                                                               |
| <b>Information Technology:</b> Computer hardware, software licenses, IT services, and digital infrastructure.                                                                                                                                                                    |
| <b>Travel:</b> Transportation, lodging, and meal expenses for MEA staff and officers. \$3.08M across 338 employees = roughly \$9,100 per staff member.                                                                                                                           |
| <b>Fees for services — Legal:</b> Outside legal counsel and litigation expenses. MEA's \$1.06M legal budget is notable for an organization that also employs in-house attorneys.                                                                                                 |
| <b>Fees for services — Lobbying:</b> Payments to outside lobbying firms. MEA reports \$0 here; it conducts its Michigan lobbying primarily through in-house government-relations staff, whose pay is recorded in the union's regular salary lines rather than as a lobbying fee. |
| <b>Payments to Affiliates:</b> Per-capita assessments forwarded to parent organizations (e.g., NEA national). MEA reports \$0 because the per-capita is administered as a member-level pass-through rather than as a MEA expense.                                                |
| <b>Occupancy:</b> Rent, utilities, property insurance, and maintenance for MEA's offices and facilities.                                                                                                                                                                         |
| <b>Payroll Taxes:</b> The employer's share of Social Security, Medicare, and unemployment taxes on MEA's own staff payroll.                                                                                                                                                      |
| <b>Office Expenses:</b> Supplies, postage, telephone, equipment rental, and other general office operating costs.                                                                                                                                                                |
| <b>Other Program Expenses:</b> Miscellaneous program-service costs not captured on a dedicated Part IX line.                                                                                                                                                                     |
| <b>Depreciation:</b> A non-cash expense recognizing the declining book value of MEA's buildings, equipment, and other capital assets over time.                                                                                                                                  |
| <b>Conferences/Conventions:</b> Costs of hosting or attending conventions, conferences, and meetings, including facility, registration, and related expenses.                                                                                                                    |
| <b>Fees for services — Other:</b> Payments to outside contractors and consultants not classified as management, legal, accounting, lobbying, or fundraising.                                                                                                                     |
| <b>Assistance Programs:</b> Grants and assistance paid to or on behalf of members, locals, or affiliated organizations.                                                                                                                                                          |
| <b>Training &amp; Education:</b> Professional development, member training, and educational programming costs.                                                                                                                                                                   |
| <b>Retirement Governance:</b> Costs associated with administering and governing MEA's staff retirement and pension plans.                                                                                                                                                        |
| <b>Advertising and Promotion:</b> Paid advertising, marketing, and promotional materials.                                                                                                                                                                                        |
| <b>Insurance:</b> Liability, property, and other insurance premiums (other than employee-benefit insurance, which is reported on Line 9).                                                                                                                                        |
| <b>Fees for services — Accounting:</b> Payments to outside auditors and accountants for audit, tax-                                                                                                                                                                              |

|                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------|
| preparation, and bookkeeping services.                                                                                                           |
| <b>Fees for services — Investment Management: Fees paid to outside investment managers and advisors for managing MEA's investment portfolio.</b> |
| <b>Interest:</b> Interest paid on MEA's loans, mortgages, and other debt obligations.                                                            |
| <b>All Other Expenses: Miscellaneous expenses not captured on any other dedicated Part IX expense line.</b>                                      |

## STATE LOBBYING

Michigan Education Association maintains an active government-affairs presence in Lansing, but the cost of that activity does not appear as a discrete lobbying expense on its federal tax return. On its FY2024 Form 990, MEA reported \$0 in "Fees for services — Lobbying" (Part IX, Line 11d) and \$0 in "Payments to affiliates" (Line 21).

The union conducts that advocacy primarily in-house. Per MEA's own Public Affairs directory, the department is led by Director of Public Affairs Doug Pratt and includes staff lobbyists David Michelson and Christina Canfield, along with other government-relations personnel. Because these are salaried MEA employees rather than retained outside firms, the union's Michigan lobbying is not reported as a separate lobbying fee on the 990, whose dedicated lobbying-fee line (Part IX, Line 11d) reads \$0.

Consistent with that structure, no outside lobbying firm appears among MEA's highest-compensated independent contractors. The union's largest FY2024 contractors (Form 990, Part VII, Section B) were the law firms White Schneider PC (\$516,527) and Fahey Schultz Burzych Rhodes PLC (\$189,325), the research firm Emma White Research (\$126,250, surveys), and a painting contractor — all non-lobbying vendors.

In Michigan, state-level lobbying activity is reported to the Secretary of State's Bureau of Elections through the Michigan Transparency Network (MiTN), a system separate from the federal Form 990. Those state filings — not the 990 — are where any itemized Michigan lobbying expenditures and retained outside agents would be recorded.

## POLITICAL & PAC SPENDING

Beyond its state-Capitol lobbying program, Michigan Education Association funds an extensive electoral operation through three affiliated political action committees: MEA PAC (committee #421), Utica Public Affairs Committee–MEA (#428), and Bay City Educators PAC–MEA (#1033). Between 2017 and 2025, these committees reported \$3.9 million in total disbursements across 3,793 transactions to 1,548 unique recipients, according to Michigan Bureau of Elections campaign-finance records. Of every dollar MEA's PACs sent to a candidate, party committee, or ballot-measure campaign, 99.0% went to Democrats and just 0.4% went to Republicans — a 253-to-1 partisan ratio sustained across nine consecutive years.

MEA's PACs directed \$3.3 million to Democratic candidates and committees over the period, versus \$13,133 total to Republicans across all nine years combined, less than the union routinely gives a single Democratic legislative candidate in one cycle. A further \$20,354 went to labor-aligned and public-education ballot-measure committees. The single largest Republican recipient in the entire 2017–2025 window was former state representative Brett Roberts, at \$4,500. By contrast, MEA's top three Democratic recipients, the Michigan House Democratic Fund (\$345,650), the Michigan Senate Democratic Fund (\$333,675), and the Michigan Democratic Party (\$265,750), together received \$945,075, roughly 72 times MEA's entire nine-year Republican total.

MEA's PAC dollars also flowed to Michigan's top statewide Democratic officeholders. Governor Gretchen Whitmer's campaign committees received a combined \$139,782 across the period; Attorney General Dana Nessel's committees received a combined \$101,680; and Secretary of State Jocelyn Benson received \$85,180. The same union that reports \$0 in direct benefits to or for its own members on its federal Form 990 has spent nearly \$3.9 million through its PACs over nine years — almost entirely to elect and re-elect a single party's slate of Michigan officials.

### Political Spending by Party (2017–2025)

| Category                                  | Total \$    | % of Political |
|-------------------------------------------|-------------|----------------|
| Democratic candidates & committees        | \$3,324,253 | 99.0%          |
| Republican candidates & committees        | \$13,133    | 0.4%           |
| Labor-aligned / ballot-measure committees | \$20,354    | 0.6%           |
| TOTAL POLITICAL (D + R + Ballot)          | \$3,357,740 | 100.0%         |

### Top Recipients (2017–2025)

| Recipient                                    | Total \$  | Years     |
|----------------------------------------------|-----------|-----------|
| 1. Michigan House Democratic Fund            | \$345,650 | 2017–2024 |
| 2. Michigan Senate Democratic Fund           | \$333,675 | 2017–2025 |
| 3. Michigan Democratic Party                 | \$265,750 | 2017–2025 |
| 4. Gov. Gretchen Whitmer (campaign cmtes.)   | \$139,782 | 2018–2022 |
| 5. Atty. Gen. Dana Nessel (campaign cmtes.)  | \$101,680 | 2018–2022 |
| 6. Sec. of State Jocelyn Benson              | \$85,180  | 2018–2022 |
| 7. Elizabeth Welch (MI Supreme Court)        | \$32,741  | 2020      |
| 8. Bridget Mary McCormack (MI Supreme Court) | \$32,500  | 2020      |

### Political Spending by Year (2017–2025)

| Year  | Democrats   | Republicans | Liberal  |
|-------|-------------|-------------|----------|
| 2017  | \$156,099   | \$3,000     | \$5,000  |
| 2018  | \$694,448   | \$4,763     | \$0      |
| 2019  | \$264,251   | \$1,300     | \$250    |
| 2020  | \$601,168   | \$2,220     | \$1,703  |
| 2021  | \$221,579   | \$1,750     | \$1,500  |
| 2022  | \$684,507   | \$100       | \$0      |
| 2023  | \$186,732   | \$0         | \$3,800  |
| 2024  | \$450,132   | \$0         | \$8,102  |
| 2025  | \$65,338    | \$0         | \$0      |
| TOTAL | \$3,324,254 | \$13,133    | \$20,354 |

### Pro-LGBT and Trans Advocacy

MEA's PAC dollars went disproportionately to the Michigan officials who advanced the state's most consequential gender-identity legislation. MEA's committees gave to Governor Gretchen Whitmer and to Attorney General Dana Nessel — the two officeholders most identified with that agenda — alongside the Michigan House Democratic Fund and to the Michigan Senate Democratic Fund, the committees that helped build the Democratic legislative majorities. In March 2023 those majorities passed, and Whitmer signed, Senate Bill 4 (Public Act 6 of 2023), amending the Elliott-Larsen Civil Rights Act to add “gender identity or expression” as a protected class across employment, housing, public accommodations, and education.

In July 2023 the same majorities passed, and Whitmer signed, House Bills 4616 and 4617, making Michigan the 22nd state to ban “conversion therapy” for minors — a law defined in terms of efforts to change a minor's gender identity or expression. Attorney General Nessel — the first openly LGBTQ person elected to statewide office in Michigan and a longtime LGBTQ-rights litigator — joined a 19-state coalition of attorneys general in the U.S. Supreme Court case *Mahmoud v. Taylor*, opposing the right of parents to opt their children out of LGBTQ-themed materials in public schools.

### Patterns and Themes

MEA's political giving follows Michigan's even-year election calendar: spending spikes in campaign years — \$699,211 in 2018, \$605,091 in 2020, \$684,607 in 2022, and \$458,234 in 2024 — and recedes in off years. What does not change is the partisan tilt. In four of the nine years (2022, 2023, 2024, and 2025) the union's PACs gave just \$100 to Republicans, and in no year did Republican giving exceed \$4,763. Over nearly a decade, a dues-funded union representing teachers of every political affiliation routed more than 99 cents of every political dollar to one party, a degree of one-sidedness that is difficult to square with the diverse politics of MEA's own membership.

## TOP COMPENSATION

Michigan Education Association's senior compensation cluster is concentrated but substantial. Interim Executive Director Earl Wiman received \$301,456 in total reportable + other compensation in FY2024 — roughly 4.6 times the approximately \$66,000 average Michigan public-school teacher salary.<sup>2122</sup> Staff Retirement Plan Administrator Jennifer Nowaczok-Miller received \$263,380 in FY2024 — the second-highest-paid position at MEA, an internal pension administrator paid more than any state-level teachers'-union president in the entire JCTA/KEA/Education Minnesota peer group covered by this report series.<sup>23</sup>

Five additional MEA employees collected between \$206,672 and \$229,353 in FY2024 total compensation: Controller Jeffery Kindinger (\$229,353), Director of Communications & Public Engagement Douglass Pratt (\$226,199), Northern Zone Director Susan Strobel (\$222,806), Vice President Brett Smith (\$221,590), and Eastern Zone Director Kevin Marvin (\$206,672).<sup>24</sup> Seven MEA employees collected over \$200,000 in FY2024 compensation. Elected President Chandra Madafferri received \$173,553 — notably the lowest of MEA's top-eight compensation positions, reflecting the union's structural practice of paying its lifetime staff executives more than its elected officers.

MEA's senior staff has churned through almost completely between FY2018 and FY2024. Former Executive Director Gretchen Dziadosz left in March 2018 (FY2018 final compensation: \$360,071). Her successor Michael Shoudy held the role through FY2022 (peak: \$359,140 in FY2020) before stepping down. Earl Wiman ascended from FY2023 (\$120,823) to (\$301,456) in FY2024, a 149% single-year increase tied to the role transition, not a normal raise. Former Director of Finance Matthew DeWolf, Former General Counsel Lisa Harrison, and Former Associate Executive Director Marcia Kamienecki all departed during FY2023.<sup>25</sup>

| Employee                                                          | Total Compensation |
|-------------------------------------------------------------------|--------------------|
| 1. Earl Wiman — Interim Executive Director                        | \$301,456          |
| 2. Jennifer Nowaczok-Miller — Staff Retirement Plan Administrator | \$263,380          |
| 3. Jeffery Kindinger — Controller                                 | \$229,353          |
| 4. Douglass Pratt                                                 | \$226,199          |
| 5. Susan Strobel — Northern Zone Director                         | \$222,806          |
| 6. Brett Smith — Vice President                                   | \$221,590          |
| 7. Kevin Marvin — Eastern Zone Director                           | \$206,672          |
| 8. Chandra Madafferri — President                                 | \$173,553          |
| 9. Aaron Eling — Secretary-Treasurer                              | \$66,863           |
| <b>TOTAL (Top 9 Compensated Officers/Employees)</b>               | <b>\$1,911,872</b> |

| Officer                   | Title                      | Total Compensation |
|---------------------------|----------------------------|--------------------|
| Chandra Madaffer          | President                  | \$173,553          |
| Brett Smith               | Vice President             | \$221,590          |
| Aaron Eling               | Secretary-Treasurer        | \$66,863           |
| Earl Wiman                | Interim Executive Director | \$301,456          |
| <b>TOTAL TOP OFFICERS</b> |                            | <b>\$763,462</b>   |

## WASTEFUL SPENDING

MEA's Form 990 does not include the vendor-by-vendor payee schedule that LM-2-filing private-sector unions disclose, so the wasteful-spending analysis runs at the Part IX line-aggregate level. Several categories nevertheless stand out.

MEA disbursed \$3.1 million on travel in FY2024 — approximately \$9,100 per remaining employee at a 338-employee organization, in a single fiscal year.<sup>26</sup> Combined with \$882,649 in conferences/conventions/meetings, MEA's travel-and-events budget consumed \$4.0 million in FY2024, or 8.4% of all disbursements. That is over 8.5 times the union's \$463,778 grants budget.

MEA's legal fee line was \$1.1 million in FY2024 — over a million dollars in outside legal counsel for an organization that also employs an in-house General Counsel function.<sup>27</sup> MEA's combined IT (\$3.2 million) and occupancy (\$3.2 million) lines together totaled \$6.4 million — roughly 13.7% of total disbursements going to physical office space and digital infrastructure overhead. For comparison: MEA spent more on real estate and IT in FY2024 than it spent on Direct Benefits to or for Members (where the union reported \$0).

| Vendor                               | Amount      |
|--------------------------------------|-------------|
| Information Technology (Line 14)     | \$3,210,881 |
| Occupancy (Line 16)                  | \$3,203,570 |
| Travel (Line 17)                     | \$3,075,646 |
| Office Expenses (Line 13)            | \$1,905,462 |
| Other Program Expenses (Line 24a)    | \$1,307,318 |
| Fees for services — Legal (Line 11b) | \$1,059,985 |
| Depreciation (Line 22)               | \$928,015   |
| Conferences/Conventions (Line 19)    | \$882,649   |
| Fees for services — Other (Line 11g) | \$842,328   |

|              |                     |
|--------------|---------------------|
| <b>TOTAL</b> | <b>\$16,415,854</b> |
|--------------|---------------------|

## EMPLOYEE DECLINE

IRS Form 990 does not require unions to report rank-and-file member counts, so a precise membership trend for MEA is not extractable from the filings themselves. The workforce trend, however, is the most dramatic in this report series. MEA employed 843 people in FY2018; the figure climbed to a peak of 966 in FY2021, then collapsed to 368 in FY2022, 346 in FY2023, and 338 in FY2024 — a 628-person reduction (65%) from peak over three fiscal years.<sup>28</sup>

The workforce restructuring coincided with the union's 6-year balance-sheet rebuild, MEA reduced its total liabilities from \$233 million in FY2018 to \$49 million in FY2024 as it shed its post-employment health and retirement obligations to its own employees.<sup>2930</sup> A union cannot pay accrued retirement benefits to employees who no longer work there.

MEA's revenue stayed roughly flat at \$58–65 million across the period, but the workforce restructuring suggests the union's internal operations were being reshaped at the same time as its dues base.

| FY2018           | FY2019 | FY2020 | FY2021 | FY2022 | FY2023 | FY2024     |
|------------------|--------|--------|--------|--------|--------|------------|
| 843<br>employees | 845    | 869    | 966    | 368    | 346    | <b>338</b> |

## YOUR RIGHT TO LEAVE

Michigan public-school employees have the legal right to leave Michigan Education Association at any time and stop dues deductions from their paycheck. The 2018 *Janus v. AFSCME* Supreme Court decision guarantees that public-sector workers cannot be required to pay union dues or fees as a condition of employment, and that protection remains in force for every public-sector teacher in Michigan.

If you are an MEA member and the spending priorities documented in this report do not reflect the union you thought you were funding — if you would rather your dues go to your classroom, your students, or your own savings than to a \$301,000 Interim Executive Director, a \$263,000 Staff Retirement Plan Administrator, \$3 million a year in travel, \$1 million a year in outside legal fees and a political operation that has funneled nearly \$4 million — 99% of it to a single party — into Michigan elections, you cannot be compelled to pay for it. For information about leaving your union and the process for stopping dues deductions, visit [americansforfairtreatment.org](https://americansforfairtreatment.org) or call (833) 969-FAIR.

*Data sourced from Michigan Education Association's IRS Form 990 filings for fiscal years ending August 31, 2018 and August 31, 2020 through August 31, 2024 (EIN 38-0827000), retrieved from the IRS Tax-Exempt Organization Search e-file XML repository. Lobbying information sourced from MEA's IRS Form 990 (Part IX, Lines 11d and 21, and Part VII, Section B) and the union's published Public Affairs staff directory (mea.org). Compensation reference data: Michigan Department of Education and U.S. Bureau of Labor Statistics, average Michigan public-school teacher salary approximately \$66,000 (FY2023). Political and PAC spending data sourced from the Michigan Bureau of Elections campaign-finance reporting system (mi-boe.entellitrak.com) and MI Secretary of State legacy archives, covering MEA PAC (committee #421), Utica Public Affairs Committee–MEA (#428), and Bay City Educators PAC–MEA (#1033) for calendar years 2017–2025; party-of-recipient classifications cross-referenced against the MI Secretary of State candidate registry and known caucus-PAC affiliations.*

## NUMBERS TO HIGHLIGHT

Key statistics from MEA's FY2024 (September 2023 – August 2024) 990 filing

|                |                                                                      |
|----------------|----------------------------------------------------------------------|
| <b>-628</b>    | Employees cut from peak (FY2021: 966 → FY2024: 338)                  |
| <b>\$32.2M</b> | Staff payroll and benefits in FY2024 — 68.7% of all spending         |
| <b>\$60.0M</b> | FY2024 total revenue                                                 |
| <b>\$13.1M</b> | FY2024 operating surplus                                             |
| <b>\$107M</b>  | Total assets EOY FY2024                                              |
| <b>\$79M</b>   | Held in cash and publicly traded securities                          |
| <b>\$301K</b>  | Interim ED Earl Wiman total compensation, FY2024                     |
| <b>\$3.9M</b>  | Total MEA PAC spending, 2017–2025 (three affiliated committees)      |
| <b>99%</b>     | Share of MEA PAC political dollars going to Democrats                |
| <b>\$13K</b>   | Total to Republicans across all nine years (vs. \$3.3M to Democrats) |

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- <sup>1</sup> Michigan Education Association, self-reported membership; MEA describes itself as the state's largest public-employee union, representing approximately 120,000 members (mea.org). Member counts are not reported on the IRS Form 990.
  - <sup>2</sup> IRS Form 990 (EIN 38-0827000), FY2024, Part IX Statement of Functional Expenses.
  - <sup>3</sup> IRS Form 990 (EIN 38-0827000), FY2024, Part VII Compensation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.
  - <sup>4</sup> Michigan Department of Education and Bureau of Labor Statistics; average Michigan public-school teacher salary, approximately \$66,000 (FY2023).
  - <sup>5</sup> IRS Form 990 (EIN 38-0827000), FY2024, Part VII Compensation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.
  - <sup>6</sup> IRS Form 990 (EIN 38-0827000), FY2024, Part VII Compensation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.
  - <sup>7</sup> Michigan Bureau of Elections campaign-finance reporting system (mi-boe.entellitrak.com): MEA PAC (committee #421), Utica Public Affairs Committee–MEA (#428), and Bay City Educators PAC–MEA (#1033), calendar years 2017–2025. Party-of-recipient classifications cross-referenced against the MI Secretary of State candidate registry and known caucus-PAC affiliations.
  - <sup>8</sup> IRS Form 990 (EIN 38-0827000), FY2024, Part X Balance Sheet.
  - <sup>9</sup> IRS Form 990 (EIN 38-0827000), FY2024, Part X Balance Sheet.
  - <sup>10</sup> IRS Form 990 (EIN 38-0827000), FY2018–FY2024, Part X Line 26 (Total Liabilities) and Line 32 (Total Net Assets).
  - <sup>11</sup> IRS Form 990 (EIN 38-0827000), FY2018, Part X Line 26 (Total Liabilities) and Line 32 (Net Assets).
  - <sup>12</sup> IRS Form 990 (EIN 38-0827000), FY2018–FY2024, Part X Line 26 (Total Liabilities) and Line 32 (Total Net Assets).
  - <sup>13</sup> IRS Form 990 (EIN 38-0827000), FY2018, FY2020–FY2024 filings, Part I multi-year. MEA did not file (or did not have indexed) a 990 for the FY2019 tax period (ending 8/31/2019).
  - <sup>14</sup> IRS Form 990 (EIN 38-0827000), FY2024 (tax period ending 08/31/2024), Part I.
  - <sup>15</sup> IRS Form 990 (EIN 38-0827000), FY2024, Part IX Statement of Functional Expenses.
  - <sup>16</sup> IRS Form 990 (EIN 38-0827000), FY2024, Part IX Line 17 (Travel).
  - <sup>17</sup> IRS Form 990 (EIN 38-0827000), FY2024, Part IX Statement of Functional Expenses.
  - <sup>18</sup> IRS Form 990 (EIN 38-0827000), FY2024, Part IX Line 11b (Legal Fees).
  - <sup>19</sup> IRS Form 990 (EIN 38-0827000), FY2024, Part IX Statement of Functional Expenses.
  - <sup>20</sup> IRS Form 990 (EIN 38-0827000), FY2024, Part IX Statement of Functional Expenses.
  - <sup>21</sup> IRS Form 990 (EIN 38-0827000), FY2024, Part VII Compensation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.
  - <sup>22</sup> Michigan Department of Education and Bureau of Labor Statistics; average Michigan public-school teacher salary, approximately \$66,000 (FY2023).
  - <sup>23</sup> IRS Form 990 (EIN 38-0827000), FY2024, Part VII Compensation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.
  - <sup>24</sup> IRS Form 990 (EIN 38-0827000), FY2024, Part VII Compensation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.
  - <sup>25</sup> IRS Form 990 (EIN 38-0827000), FY2018–FY2024, Part VII compensation history.
  - <sup>26</sup> IRS Form 990 (EIN 38-0827000), FY2024, Part IX Line 17 (Travel).
  - <sup>27</sup> IRS Form 990 (EIN 38-0827000), FY2024, Part IX Line 11b (Legal Fees).
  - <sup>28</sup> IRS Form 990 (EIN 38-0827000), FY2018 and FY2024, Part I Line 5 (Total Employees).
  - <sup>29</sup> IRS Form 990 (EIN 38-0827000), FY2018–FY2024, Part X Line 26 (Total Liabilities) and Line 32 (Total Net Assets).
  - <sup>30</sup> IRS Form 990 (EIN 38-0827000), FY2018, Part X Line 26 (Total Liabilities) and Line 32 (Net Assets).