

New Jersey Education Association

WHERE DO YOUR UNION DUES GO?

A LOOK AT NJEA SPENDING IN FISCAL YEAR 2024 (September 1, 2023 – August 31, 2024)

In fiscal year 2024, the New Jersey Education Association (NJEA) spent \$17.3 million on benefits for its own employees, and just \$37,724 on benefits for the dues-paying members whose paychecks fund the entire operation.¹ That is roughly \$457 in perks for the staff for every dollar returned to the rank-and-file educators NJEA claims to serve. NJEA is the largest teachers' union in New Jersey, and in FY 2024, it collected \$160.6 million in revenue, including \$143.8 million from members in dues and service fees, while sitting on \$237.3 million in net assets.²³

Of the \$142.1 million NJEA disbursed in FY 2024, only a sliver went to anything a member would recognize as direct benefit. The union's largest discretionary outlays were \$11.8 million in legal fees, \$8.9 million on organizing, \$6.7 million on public and government relations, and \$5.6 million forwarded to affiliates of the national union before NJEA spent a cent of it on a New Jersey classroom.⁴ The union also banked an \$18.5 million surplus - collecting far more from members than it spent on them.⁵

NJEA diverted \$6.7 million of member money into public and government relations - its in-house political and legislative influence machine.⁶ This figure, drawn straight from the union's tax filing, does not even include the separate political-action and independent-expenditure committees NJEA operates outside its 990. The union also staffs a registered lobbying operation in Trenton, reporting \$1.0 million in state lobbying expenditures to the New Jersey Election Law Enforcement Commission from 2022 through 2024.⁷ Those committees are no footnote: through its super PAC Garden State Forward and the independent expenditure committee Working New Jersey, NJEA's political vehicles disbursed \$51.1 million from 2023 through 2025, including an alleged \$39.7 million promoting union president Sean Spiller's own run for governor - spending that prompted two New Jersey teachers to sue the union for breach of fiduciary duty. That agenda includes the fight over gender identity in schools: in February 2025, NJEA's officers formally condemned a federal executive order as "a particularly cruel and harmful attack on transgender students" and pledged to fight it alongside the New Jersey attorney general, whose office sued four school districts for telling parents when a child changes name, pronouns, or gender identity at school. The dues of public school employees are underwriting a sprawling political apparatus, whether or not individual members share its agenda.

NJEA's payroll is where the dues really go. Executive Director Kevin Kelleher collected \$871,987 in total compensation - more than ten times the average New Jersey public school teacher's salary of \$82,877 for the 2023-24 school year.⁸⁹ Former Executive Director Steve Swetsky still drew

\$788,190, NJEA President Sean Spiller took \$577,305, and at least thirteen officers and staff were paid more than \$350,000 apiece. Across 585 employees, NJEA spent \$65.6 million on salaries, compensation, and benefits, a payroll that has made union employment vastly more lucrative than the teaching it is supposed to support.¹⁰¹¹

Far from a union in distress, NJEA is a union awash in members' money. Its net assets exploded from \$32.9 million in FY 2018 to \$237.3 million in FY 2024, and it now holds a \$170.1 million portfolio of Wall Street securities, a stockpile built dollar by dollar from teacher dues rather than spent representing the teachers who paid it.¹²¹³

In sum, NJEA has quietly grown enormously wealthy while returning almost nothing directly to its members. It pays its executive director nearly nine hundred thousand dollars, hoards a quarter-billion in net assets, funnels millions into lawyers and political influence, and forwards still more to its national parent, all financed by educators who are told their dues protect them in the classroom. New Jersey's teachers deserve a full accounting of where their money actually goes.

FINANCIAL POSITION

NJEA closed fiscal year 2024 in commanding financial health - the picture of an organization accumulating wealth, not spending it on members. It reported \$270.6 million in total assets against just \$33.3 million in liabilities, leaving \$237.3 million in net assets.¹⁴ The bulk of that fortune is invested: NJEA held \$170.1 million in publicly traded and other securities at year-end.¹⁵

The union's reserves did not accumulate by accident. NJEA took in \$160.6 million and spent \$142.1 million, banking an \$18.5 million surplus for the year - the latest in a string of surpluses that grew net assets more than sevenfold since FY 2018.¹⁶¹⁷

Item	Amount
Total Revenue (FY 2024)	\$160,598,801
Member Dues & Service Revenue	\$143,769,176
Total Expenses	\$142,074,362
Surplus (Revenue Less Expenses)	\$18,524,439
Total Assets	\$270,562,783
Total Liabilities	\$33,311,888
Net Assets	\$237,250,895
Investment Portfolio (securities)	\$170,105,910

SPENDING BREAKDOWN

NJEA's \$142.1 million in functional expenses reveals an organization that spends lavishly on its own staff, lawyers, and political operations - and almost nothing directly on the members who

fund it. The single largest categories were employee salaries and wages (\$35.3 million) and employee benefits (\$17.3 million). Beyond payroll, the union poured \$11.8 million into legal fees, \$8.9 million into organizing, \$6.7 million into public and government relations, and \$5.6 million into payments to affiliates of the national union.¹⁸

The table below lists NJEA's major functional-expense line items for FY 2024 as reported to the IRS. Total functional expenses were \$142.1 million.

Category	Amount	% of Total
Salaries & Wages (non-officer)	\$35,298,742	24.8%
Employee Benefits	\$17,264,970	12.2%
Legal Fees	\$11,846,767	8.3%
Organizing Expenses	\$8,858,862	6.2%
Public & Government Relations	\$6,671,787	4.7%
Pension Plan Contributions	\$6,365,366	4.5%
Payments to Affiliates	\$5,557,932	3.9%
Conferences, Conventions & Meetings	\$4,596,756	3.2%
Information Technology	\$4,274,425	3.0%
Office Expenses	\$3,841,555	2.7%
Compensation of Officers & Directors	\$3,693,886	2.6%
Occupancy	\$3,623,038	2.6%
Travel	\$3,409,090	2.4%
Training Programs & Services	\$3,181,633	2.2%
Depreciation & Amortization	\$3,174,687	2.2%
Payroll Taxes	\$2,953,003	2.1%
Advertising & Promotion	\$2,039,396	1.4%
Other Professional Fees	\$1,560,365	1.1%
Insurance	\$603,543	0.4%
Committee Expenses	\$172,867	0.1%
Accounting Fees	\$162,900	0.1%
Grants & All Other Expenses	\$12,922,792	9.1%

What Do These Categories Mean?

Salaries & Wages (non-officer): Wages for NJEA's own staff outside the named-officer ranks, the union's single largest expense (Form 990, Part IX, Line 7).

Employee Benefits: Health coverage and other fringe benefits for NJEA's own staff, distinct from any benefit to dues-paying members (Part IX, Line 9).
Legal Fees: Payments to outside law firms and counsel (Part IX, Line 11b).
Organizing Expenses: Member recruitment, retention, and campaign activity reported by the union as a program function.
Public & Government Relations: The union's in-house government-affairs, legislative, and political-influence operations.
Payments to Affiliates: Dues and assessments forwarded to affiliated organizations, including the National Education Association network.
Conferences, Conventions & Meetings: Venue, travel, and event costs for union conferences, conventions, and staff and member meetings.
Information Technology: Hardware, software, and IT services for the union's own operations.
Office Expenses: Supplies, printing, postage, and equipment for NJEA's offices.
Compensation of Officers & Directors: Salaries paid to NJEA's named officers, directors, trustees, and key employees.
Occupancy: Rent, utilities, and facility costs for NJEA's Trenton headquarters and field offices.
Travel: Travel costs for NJEA staff and officers.
Training Programs & Services: Professional-development and training programs the union runs for staff and members.
Depreciation & Amortization: The annual non-cash write-down of NJEA's buildings, equipment, and other fixed assets.
Payroll Taxes: The employer share of Social Security, Medicare, and unemployment taxes on NJEA's own payroll.
Advertising & Promotion: Paid advertising and promotional costs.
Other Professional Fees: Payments to outside contractors and professional-service providers not covered by the legal and accounting lines.
Insurance: Insurance premiums paid by the union.
Committee Expenses: Costs of operating the union's internal boards and committees.
Accounting Fees: Payments to outside accountants and auditors.
Grants & All Other Expenses: Grants, member benefits, and remaining line items not itemized above; reconciles the table to total functional expenses of \$142,074,362.

POLITICAL SPENDING

NJEA's own tax filing reports \$6.7 million in spending on public and government relations in FY 2024, money devoted to lobbying, legislative advocacy, and political influence rather than to representing teachers in their schools.¹⁹ Layered on top of an \$11.8 million legal operation, the filing depicts a union that functions as much as a political and litigation powerhouse in Trenton as a workplace representative.²⁰

Critically, this \$6.7 million is only the portion of NJEA's political footprint that surfaces on its 990. The union separately operates political-action and independent-expenditure vehicles, not captured in this filing, that disbursed \$51.1 million from 2023 through 2025.

The U.S. Supreme Court's 2018 decision in *Janus v. AFSCME* guaranteed that no public employee can be forced to pay a union as a condition of employment. But for teachers who remain dues-paying members, *Janus* changes nothing about how their money is spent.

PAC POLITICAL SPENDING

NJEA's political machine runs through two committees registered with the New Jersey Election Law Enforcement Commission: Garden State Forward, its super PAC, and Working New Jersey. Across the four filings ELEC makes publicly downloadable (Garden State Forward's 2023, 2024, and 2025 filings and Working New Jersey's 2025 filing), NJEA's political vehicles disbursed \$51.1 million.²¹

Entity	Filing Year	Total Spending
Working New Jersey	2025	\$39,733,407
Garden State Forward	2025	\$6,469,782
Garden State Forward	2024	\$912,642
Garden State Forward	2023	\$3,955,566
TOTAL (publicly downloadable filings)		\$51,071,397

Working New Jersey alone spent \$39.7 million in 2025, funded by grants from Garden State Forward, which is in turn bankrolled by NJEA. Nearly half of the committee's entire budget, \$19.9 million, went to a single vendor, the media firm Bully Pulpit Interactive; another \$9.4 million went to AP Consulting Firm and \$6.2 million to Ourso Beychok Inc. for direct mail. By expense category, \$19.4 million bought mixed media, \$9.8 million bought political consulting, and \$6.2 million bought printing and postage: a full-scale gubernatorial advertising operation.²² In September 2025, two New Jersey teachers sued NJEA, alleging breach of fiduciary duty for spending more than \$40 million of member money on the union president's own run for governor.²³

Garden State Forward's own filings show the same pattern of pass-throughs to allied political groups: \$4.0 million to Greater Garden State and \$1.0 million to The Turnout Project Inc in 2025; \$2.0 million in 2023 to Protecting Our Democracy Inc, \$500,000 to House Majority PAC, the national Democratic congressional super PAC, \$500,000 to Democracy in Action, \$205,000 to the Education Truth Project; and \$150,000 to the Working Families Party PAC.²⁴

The union's political machine is not ideologically neutral. In February 2025, NJEA's three officers, President Sean Spiller, Vice President Steve Beatty, and Secretary-Treasurer Petal Robertson, who together collected \$1.4 million in FY 2024 compensation, issued a formal union statement against a federal executive order on gender identity in schools as "a particularly cruel and harmful attack on transgender students" and pledging to work with the New Jersey attorney general to

fight it, the same attorney general whose office sued four school districts for requiring that parents be told when a child changes name, pronouns, or gender identity at school. NJEA's own platform boasts that New Jersey has "some of the strongest protections" in the country for LGBTQIA+ students and staff.²⁵

Recipient	Amount	% of Total
Bully Pulpit Interactive	\$19,859,586	38.9%
AP Consulting Firm	\$9,408,567	18.4%
Ourso Beychok Inc.	\$6,204,431	12.1%
Greater Garden State	\$4,000,000	7.8%
Wilkins Media LLC	\$2,017,943	4.0%
Protecting Our Democracy Inc	\$2,000,000	3.9%
The Turnout Project Inc	\$1,000,000	2.0%
Stronger Fairer Forward (all name variants)	\$750,000	1.5%
House Majority PAC	\$500,000	1.0%
Democracy in Action	\$500,000	1.0%
TOTAL, all recipients (2023-2025)	\$51,071,397	100.0%

These figures understate the true total. ELEC does not make Garden State Forward's filings before 2023 publicly downloadable, so nothing the committee spent before 2023 is included in the totals above.²⁶

NEW JERSEY STATE LOBBYING

NJEA's political reach extends directly into the New Jersey State House through a lobbying operation it staffs in-house. In 2024 the union reported \$373,638 in state lobbying expenditures to the New Jersey Election Law Enforcement Commission (ELEC), including \$282,021 paid to its registered governmental-affairs agents.²⁷ Over the three years from 2022 through 2024, NJEA's reported state lobbying totaled \$1.0 million - of which \$831,997 went to lobbyist compensation, all conducted through the union's own employees rather than retained outside firms.²⁸

That formally registered figure, however, captures only a fraction of NJEA's influence spending. The union's own tax filing reports \$6.7 million in public and government relations for fiscal year 2024 alone, nearly eighteen times its ELEC-registered lobbying total for the year.²⁹

TOP COMPENSATION

NJEA's leadership and senior staff are compensated at levels that dwarf the educators they represent. Executive Director Kevin Kelleher received \$871,987 in total compensation in FY 2024, more than ten times the \$82,877 earned by the average New Jersey public school teacher in

2023-24.³⁰³¹ Former Executive Director Steve Swetsky, no longer running the organization, still collected \$788,190.³²

The pay is not confined to the top job. At least thirteen NJEA officers and employees were paid more than \$350,000 each in FY 2024, and the union's total bill for officer and director compensation alone reached \$3.7 million.³³

Employee		Total Compensation
1. Kevin Kelleher - Executive Director		\$871,987
2. Steve Swetsky - Former Executive Director		\$788,190
3. Thomas Hardy - Regional Director, UniServ		\$647,701
4. Denise Graff Policastro - Deputy Executive Director		\$607,268
5. Steven Baker - Director, Communications		\$558,534
6. Karen Kryven - Comptroller		\$554,721
7. Patrick Manahan - Regional Director, UniServ		\$458,030
8. John Cottone - Director, IT & Operations		\$457,242
9. Matthew DiRado - HR Manager		\$452,308
TOTAL (top 9 employees)		\$5,395,981
Officer	Title	Total Compensation
Sean M. Spiller	President	\$577,305
Steve Beatty	Vice President	\$440,098
Petal T. Robertson	Secretary-Treasurer	\$354,911
Marie Blistan	Past President	\$161,222
TOTAL OFFICERS		\$1,533,536

YOUR RIGHT TO LEAVE

New Jersey's educators are not powerless. Under the U.S. Supreme Court's decision in *Janus v. AFSCME*, no public school employee can be required to join or pay NJEA as a condition of employment. Teachers who conclude that their dues are funding executive salaries, political operations, and a quarter-billion-dollar investment hoard - rather than their own representation - have the right to resign their membership and stop paying.

Educators who want to understand their rights, review their options, or leave the union can find free, confidential help from the Americans for Fair Treatment. Visit americansforfairtreatment.org or call (833) 969-FAIR.

Data sourced from the New Jersey Education Association's IRS Form 990 filings (EIN 21-0524390) for the fiscal year ending August 31, 2024, with multi-year figures drawn from FY 2018 through FY 2024 returns, as filed with the Internal Revenue Service and obtained through the IRS Tax-Exempt Organization Search (TEOS). State lobbying figures from the New Jersey Election Law Enforcement Commission, Annual Lobbying Reports aggregates (l1sum.pdf, l2l.pdf), 2022 through 2024 (elec.nj.gov). Average New Jersey teacher salary from the National Education Association, Rankings & Estimates.

NUMBERS TO HIGHLIGHT

Key statistics from NJEA's 2024 990 filing

\$871,987 Total compensation, Executive Director Kevin Kelleher

~10.5x Top executive pay vs. the average NJ teacher

\$237.3M Net assets stockpiled

\$170.1M Wall Street investment portfolio

\$143.8M Collected from members in dues & fees (FY 2024)

\$17.3M Spent on staff benefits

\$11.8M Legal fees

\$6.7M Public & government relations

\$1.0M NJ state lobbying, 2022-2024 (in-house)

13 Officers/staff paid \$350K or more

\$18.5M FY 2024 surplus banked from members

585 Employees on the NJEA payroll

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- ¹ IRS Form 990 (EIN 21-0524390), Part IX, Lines 4 (benefits paid to or for members) and 9 (other employee benefits).
- ² IRS Form 990 (EIN 21-0524390), Parts I, VIII, and X, fiscal year ending August 31, 2024.
- ³ IRS Form 990 (EIN 21-0524390), Part VIII, Lines 1f and 2a.
- ⁴ IRS Form 990 (EIN 21-0524390), Part IX, Statement of Functional Expenses, fiscal year ending August 31, 2024.
- ⁵ IRS Form 990 (EIN 21-0524390), Parts I, VIII, and X, fiscal year ending August 31, 2024.
- ⁶ IRS Form 990 (EIN 21-0524390), Part IX, Line 24b (public and government relations) and Line 11b (legal fees).
- ⁷ New Jersey Election Law Enforcement Commission, Annual Lobbying Reports aggregates (l1sum.pdf, l2l.pdf), 2022 through 2024 (elec.nj.gov).
- ⁸ IRS Form 990 (EIN 21-0524390), Part VII (compensation of officers, directors, and key employees) and Part IX, Line 5.
- ⁹ National Education Association, Rankings & Estimates (Educator Pay Data): average New Jersey public school teacher salary, 2023-24 school year (\$82,877), nea.org.
- ¹⁰ IRS Form 990 (EIN 21-0524390), Parts I, VIII, and X, fiscal year ending August 31, 2024.
- ¹¹ IRS Form 990 (EIN 21-0524390), Part VII (compensation of officers, directors, and key employees) and Part IX, Line 5.
- ¹² IRS Form 990 (EIN 21-0524390), Part X, Lines 11 and 12 (publicly traded and other securities).
- ¹³ IRS Forms 990 (EIN 21-0524390), Parts I and X, fiscal years 2018 through 2024.
- ¹⁴ IRS Form 990 (EIN 21-0524390), Parts I, VIII, and X, fiscal year ending August 31, 2024.
- ¹⁵ IRS Form 990 (EIN 21-0524390), Part X, Lines 11 and 12 (publicly traded and other securities).
- ¹⁶ IRS Form 990 (EIN 21-0524390), Parts I, VIII, and X, fiscal year ending August 31, 2024.
- ¹⁷ IRS Forms 990 (EIN 21-0524390), Parts I and X, fiscal years 2018 through 2024.
- ¹⁸ IRS Form 990 (EIN 21-0524390), Part IX, Statement of Functional Expenses, fiscal year ending August 31, 2024.
- ¹⁹ IRS Form 990 (EIN 21-0524390), Part IX, Line 24b (public and government relations) and Line 11b (legal fees).
- ²⁰ IRS Form 990 (EIN 21-0524390), Part IX, Statement of Functional Expenses, fiscal year ending August 31, 2024.
- ²¹ New Jersey Election Law Enforcement Commission, independent expenditure committee filings: Garden State Forward (2023, 2024, and 2025 filings) and Working New Jersey (2025 filing), aggregate expense and receiver reports retrieved via the ELEC entity expense search (njelecefilesearch.com/searchexpensebyentity; elec.nj.gov).
- ²² New Jersey Election Law Enforcement Commission, independent expenditure committee filings: Garden State Forward (2023, 2024, and 2025 filings) and Working New Jersey (2025 filing), aggregate expense and receiver reports retrieved via the ELEC entity expense search (njelecefilesearch.com/searchexpensebyentity; elec.nj.gov).
- ²³ Fairness Center, "N.J. Teachers, Think Tank Challenge NJEA's \$40 Million Political Spending," <https://www.fairnesscenter.org/n-j-teachers-think-tank-challenge-njeas-40-million-political-spending/>.
- ²⁴ New Jersey Election Law Enforcement Commission, independent expenditure committee filings: Garden State Forward (2023, 2024, and 2025 filings) and Working New Jersey (2025 filing), aggregate expense and receiver reports retrieved via the ELEC entity expense search (njelecefilesearch.com/searchexpensebyentity; elec.nj.gov).
- ²⁵ New Jersey Education Association, "NJEA statement on Executive Order targeting transgender students and educators who protect them," February 5, 2025 (njea.org); NJEA, "LGBTQIA+ Rights" (njea.org/lgbtqia-rights); N.J. Department of Education, Transgender Student Guidance for School Districts (implemented locally as Policy 5756); Office of the N.J. Attorney General, civil rights actions against the Hanover Township, Middletown, Marlboro, and Manalapan boards of education (2023). Officer compensation from IRS Form 990 (EIN 21-0524390), Part VII, fiscal year ending August 31, 2024.
- ²⁶ ELEC's public portal does not offer downloads of Garden State Forward filings prior to 2023; the committee's pre-2023 spending is therefore excluded from the totals in this report.
- ²⁷ New Jersey Election Law Enforcement Commission, Annual Lobbying Reports aggregates (l1sum.pdf, l2l.pdf), 2024 (elec.nj.gov).
- ²⁸ New Jersey Election Law Enforcement Commission, Annual Lobbying Reports aggregates (l1sum.pdf, l2l.pdf), 2022 through 2024 (elec.nj.gov).
- ²⁹ IRS Form 990 (EIN 21-0524390), Part IX, Line 24b; and New Jersey Election Law Enforcement Commission, Annual Lobbying Reports aggregates, 2024 (elec.nj.gov).
- ³⁰ IRS Form 990 (EIN 21-0524390), Part VII (compensation of officers, directors, and key employees) and Part IX, Line 5.
- ³¹ National Education Association, Rankings & Estimates (Educator Pay Data): average New Jersey public school teacher salary, 2023-24 school year (\$82,877), nea.org.
- ³² IRS Form 990 (EIN 21-0524390), Part VII (compensation of officers, directors, and key employees) and Part IX, Line 5.
- ³³ IRS Form 990 (EIN 21-0524390), Part VII (compensation of officers, directors, and key employees) and Part IX, Line 5.