September 1, 2026

VIA USPS PRIORITY MAIL

Adrian F. Gonzalez
Director, Compliance, Planning and Classification
TEGE Referrals Group
Room 855, Mail Stop 4910 DAL
1100 Commerce Street
Dallas, Texas 75242-1100

Supplemental Submission Re: Complaint against New Jersey Education Association and affiliated entities

Dear Director Gonzalez,

We write on behalf of our client New Jersey Policy Institute ("NJPI")[1] in order to supplement an earlier complaint, dated September 30, 2025 ("Complaint"), which requested an immediate investigation regarding the New Jersey Education Association (or "NJEA") (EIN: 21-0524390), a labor union organized under Section 501(c)(5) of the Code, and its 527 political organization, Garden State Forward (EIN: 46-2383979).

On February 12, 2026, your office acknowledged receipt of the Complaint (See enclosure).

In the Complaint, NJPI reported, among other things, that NJEA appeared to have violated I.R.C. § 6033 in failing to disclose over $100 million that it allocated to political activity over the last decade.

Following the submission of NJPI's Complaint, NJEA, on July 14, 2026, filed its Form 990 with your Agency for the year 2024—which reflects a marked shift. In this filing, <u>for the first time in the approximately 14 years since NJEA formed Garden State Forward, its contributions to that political organization are reported on Schedule C of its Form 990 as political activity (Ex. A)</u>.

This development helps to reinforce that in prior years, for federal tax purposes, NJEA misreported the contributions that it made to Garden State Forward.

Our client wanted to bring this change to your attention. Also, to our knowledge, NJEA has offered no explanation for the change, and NJPI has been unable to find any evidence that it has amended the previous 12 years of Form 990 filings in which it had failed to report over $80 million in prior contributions to Garden State Forward as political activity. Neither has NJEA appeared to address the other concerns that NJPI raised in the Complaint, including Garden State Forward's expenditure of funds beyond its exempt purpose and mission.

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[1] New Jersey Policy Institute is a nonpartisan, 501(c)(3) nonprofit organization whose mission is to ignite, incubate, and launch winning ideas for effective education, a strong economy, a thriving business environment, and affordable energy.

Factual Background

Since approximately 2012, NJEA has controlled and funded, as the sole contributor, a 527 organization called Garden State Forward. On Garden State Forward's most recent publicly available Form 990, which is from nearly two years ago (dated November 15, 2024), the organization states that its mission or most significant activities are "Section 527 organization: to make independent expenditures regarding New Jersey candidates, or support of committees or organizations that make only independent expenditures regarding such candidates" and it disclosed political activity on Schedule C.[2]

According to publicly available documents, since 2012, NJEA has sent approximately $123 million of general treasury funds—*i.e.*, union members' dues—to Garden State Forward. Until this year, it had never reported its contributions to Garden State Forward on Schedule C of its Form 990s. Notably, before NJPI's submission of the Complaint, NJEA reported the dollar amounts of its grants to Garden State Forward only as grants to organizations that were identified on Schedule I, without even listing Garden State Forward's IRC section in column (c), instead listing "n/a." [3]

According to reports and publicly available documents, Garden State Forward sent approximately $8 million to a now-shuttered 501(c)(4) organization called Protecting Our Democracy, Inc. That organization did not engage in "only independent expenditures," but instead made a direct campaign contribution. When Protecting Our Democracy was launched in 2022, NJEA announced itself as the "founding donor," and appears to have been the sole or only major donor. Protecting Our Democracy referred to then-NJEA President Sean Spiller as its "Chair." It made a *direct* campaign contribution to Spiller's primary campaign for New Jersey governor, in the maximum amount allowed by New Jersey law. [4] The result is that, contrary to what Garden State Forward stated in its most recently available Form 990, it made expenditures in support of an organization that it solely funded and appears to have controlled (Protecting Our Democracy)[5] that did not make "only independent expenditures," but instead made a direct campaign contribution.

Summary of the Law

As it relates to nonprofits that are organized under Section 501 of the Code, Section 6033 establishes that "every organization exempt from taxation under section 501(a) shall file an annual return, stating specifically the items of gross income, receipts, and disbursements, and such other information for the purpose of carrying out the internal revenue laws as the Secretary may by forms or regulations prescribe, and shall keep such records, render under oath such statements, make such other returns, and comply with such rules and regulations as the Secretary may from time to time prescribe." Parts I-A and I-C of Form 990's Schedule C require organizations that are exempt under 501(c) to "provide a description of the organization's direct and indirect political campaign activities" and to "[e]nter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities." The "primary activity" of 501(c)(5)

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[2] *See* NJPI Complaint to IRS, September 30, 2025, and attached exhibits.
[3] *See id.*
[4] *See id.*
[5] *See* NJPI Request for Investigation & Detailed Complaint, Attachment 1, NJ ELEC (Sept. 30, 2025), submitted to this Agency September 30, 2025 via electronic mail.

organizations may not be political activity. *See, e.g.*, Rev. Rul. 61-177, 1961-2 C.B. 117; Rev. Rul. 67-293, 1967-2 C.B. 185.

Moreover, section 6652(c)(1)(A) of the Code provides for financial penalties for "failure to include any of the information required to be shown on a return filed under section 6033(a)(1)." This includes "by failing to complete a required line item or a required part of a schedule."[6]

Under I.R.C. § 527 and 26 C.F.R. § 1.527-1, a political organization must be "organized and operated primarily for an exempt function," and may lose its tax-exempt status if it fails to meet this test.

NJEA Appears to Have Violated Its Disclosure Obligations and Made Expenditures That Resulted in Improper Direct Political Contributions

Until NJPI submitted its Complaint to this Agency, and contrary to the requirements of I.R.C. § 6033, as implemented on Form 990 and its related schedules, NJEA failed to disclose that it contributed approximately $114 million of its funds to political activity.

In addition, those contributions have gone to a 527 organization that has expended at least some of those funds in a manner that falls outside of its stated mission and exempt purpose. Garden State Forward states that its exempt function is "to make independent expenditures regarding New Jersey candidates, or support of committees or organizations that make *only independent expenditures* regarding such candidates." Exhibit C to NJPI's Complaint (emphasis added). However, it has contributed instead to an organization that made *direct* political contributions. In particular, it made a contribution to a 501(c)(4) organization, Protecting Our Democracy, whose chair was the NJEA President and which made a direct political contribution to that same NJEA President's gubernatorial bid. [7]

NJEA does not appear to have amended its Form 990 filings from before 2024, which failed to disclose prior contributions that it made to the same 527 organization as political activity on Schedule C. This ongoing failure to make required disclosures makes it difficult to ascertain how much of NJEA's activity was political, or whether such activity has become its primary activity.

For these reasons, an investigation by the IRS remains appropriate.

Conclusion

As set forth above, following the submission of the Complaint to this Agency, NJEA, in its most recently filed Form 990, has pivoted. In particular, it has apparently acknowledged the issue that NJPI raised in the Complaint regarding its failure to report contributions to its 527 organization, Garden State Forward, as political activity. However, NJEA does not appear to have filed amended 990s to correct 12 years of earlier omissions. And, the additional issue regarding Garden State Forward's participation in political activity that was outside of its stated mission and exempt function has not been addressed at all.

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[6] *See* Form 990, General Instructions (2025), IRS (updated Apr. 30, 2026), https://www.irs.gov/instructions/i990.
[7] *See* NJPI Complaint to IRS, September 30, 2025, and attached exhibits.

Accordingly, and especially following NJEA's apparent admission of its prior improper disclosures, NJPI requests that the IRS take appropriate action, including the imposition of financial penalties and relevant taxes and/or the revocation of tax-exempt status, to hold the organizations accountable and ensure their compliance with federal law.

Thank you for your consideration of this important matter. Please direct any acknowledgement and correspondence regarding this complaint to the contact information located below the signature.

Sincerely,

Nathan J. McGrath, President & General Counsel
(*admitted and licensed to practice only in Pennsylvania, New York, & Connecticut*)
Danielle R. Acker Susanj, Executive Vice President
(*admitted and licensed to practice only in Pennsylvania and Washington, D.C.*)
THE FAIRNESS CENTER
500 North Third Street, Suite 600
Harrisburg, Pennsylvania 17101
Telephone: 844.293.1001
Counsel for New Jersey Policy Institute

Encls.: Copy of Letter from Adrian F. Gonzalez (dated 2/12/2026)
NJEA, 2024 Form 990 (dated 7/14/2026)

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
IRS Room 855, Mail Stop 4910 DAL
1100 Commerce Street
Dallas, TX 75242-1100

Date:
02/12/2026

Nathan J. McGrath
500 North Third St., Suite 600
Harrisburg, PA 17101

Dear Nathan J. McGrath:

Thank you for the information submitted September 30, 2025. We have an ongoing audit program to ensure compliance with the Internal Revenue Code (IRC) and we appreciate you bringing this to our attention.

If you obtain more information you think is relevant to this matter, please send it to the address shown above with a copy of this letter.

We'll consider any information you provide to us. However, please note we can't disclose if we've initiated an investigation based on information you provide. Tax returns and return information must remain confidential under IRC Section 6103, with few exceptions under the IRC.

If you have questions, you can call IRS Customer Account Services at 877-829-5500.

Sincerely,

Adrian F. Gonzalez

Adrian F. Gonzalez
Director, Compliance, Planning and Classification

Exhibit A

efile Public Visual Render	ObjectId: 202631959349302213 - Submission: 2026-07-14	TIN: 21-0524390

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2024 calendar year, or tax year beginning 09-01-2024 , and ending 08-31-2025

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
NEW JERSEY EDUCATION ASSOCIATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
180 W STATE STREET PO BOX 1211

City or town, state or province, country, and ZIP or foreign postal code
TRENTON, NJ 086071211

D Employer identification number
21-0524390

E Telephone number
(609) 599-4561

G Gross receipts $ 211,125,804

F Name and address of principal officer:
STEVE BEATTY
180 W STATE STREET PO BOX 1211
TRENTON, NJ 086071211

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.

H(c) Group exemption number

I Tax-exempt status: ☐ 501(c)(3) ☑ 501(c) (5) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.NJEA.ORG

K Form of organization: ☐ Corporation ☐ Trust ☑ Association ☐ Other

L Year of formation: 1853

M State of legal domicile: NJ

Part I **Summary**

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
THIS ASSOCIATION IS ESTABLISHED TO PROMOTE THE EDUCATION INTERESTS OF THE STATE; TO PROMOTE EQUAL EDUCATIONAL OPPORTUNITY FOR ALL STUDENTS; TO SECURE AND MAINTAIN FOR THE OFFICE OF TEACHING ITS TRUE POSITION AMONG THE PROFESSIONS; TO PROMOTE AND GUARD THE INTERESTS OF EMPLOYEES WHO ARE IN EMPLOYMENT CATEGORIES ELIGIBLE FOR MEMBERSHIP.

2 Check this box ☐

3	Number of voting members of the governing body (Part VI, line 1a)	3	43
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	40
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	667
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	152,025
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	5,593,726	10,406,606
	9	Program service revenue (Part VIII, line 2g)	145,444,510	152,211,368
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	9,511,174	15,940,072
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	49,391	135,717
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	160,598,801	178,693,763
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	11,963,840	35,673,310
	14	Benefits paid to or for members (Part IX, column (A), line 4)	37,724	54,628
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	65,575,967	66,478,742
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) 0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	64,496,831	69,119,659
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	142,074,362	171,326,339
	19	Revenue less expenses. Subtract line 18 from line 12	18,524,439	7,367,424

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	270,562,783	285,451,318
	21	Total liabilities (Part X, line 26)	33,311,888	39,798,319
	22	Net assets or fund balances. Subtract line 21 from line 20	237,250,895	245,652,999

Part II **Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	2026-07-14 Date
	TINA DARE SECRETARY-TREASURER Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date 2026-07-13	Check ☐ if self-employed	PTIN P01385419
	Firm's name NOVAK FRANCELLA LLC			Firm's EIN 61-1436956	
	Firm's address 40 MONUMENT RD 5TH FLR BALA CYNWYD, PA 19004			Phone no. (610) 668-9400	

May the IRS discuss this return with the preparer shown above? See Instructions. . . . . ☑ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form **990** (2024)

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . ☐

1 Briefly describe the organization's mission:

THE MISSION OF THE NEW JERSEY EDUCATION ASSOCIATION IS TO ADVANCE AND PROTECT THE RIGHTS, BENEFITS, AND INTERESTS OF MEMBERS, AND TO PROMOTE A QUALITY SYSTEM OF PUBLIC EDUCATION FOR ALL STUDENTS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . ☐ Yes ☑ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ including grants of $) (Revenue $)

TO ASSIST ALL MEMBERS IN THE ECONOMIC, PROFESSIONAL AND SOCIAL ADVANCEMENT OF THEIR CONDITION AND STATUS.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses**

Form 990 (2024)

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		No
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3	Yes	
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5	Yes	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D,*Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D,* Part VI.	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic	21	Yes	

government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L,* Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L,* Part I	25b		
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L,*Part III	27		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O.	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	455		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		

c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 667			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*		3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		No
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O.		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		No

			Yes	No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		No
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI ☑

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year — 1a: 43. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent — 1b: 40			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Did the organization have members or stockholders?	6	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9		No

Section B. Policies (*This Section B requests information about policies not required by the Internal Revenue Code.*)

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	Yes	
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	Yes	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			

in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . | 16b | |

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed

18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
ACCOUNTING MANAGER 180 W STATE STREET PO BOX 1211 TRENTON, NJ 086071211 (609) 599-4561

Part VII **Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ROBERT M LAMORTE EXECUTIVE COMMITTEE	2.00	X						3,758	0	0
(2) MADISON F BACA EXECUTIVE COMMITTEE	2.00	X						0	0	0
(3) BRENDA BRATHWAITE EXECUTIVE COMMITTEE	2.00	X						3,758	0	0
(4) ESTHER A FLETCHER EXECUTIVE COMMITTEE	2.00	X						3,954	0	0
(5) LAURIE T GIBSON-PARKER EXECUTIVE COMMITTEE	2.00	X						3,758	0	0
(6) TAMMI J LEE EXECUTIVE COMMITTEE	2.00	X						4,118	0	0
(7) COLLEEN C GILMARTIN EXECUTIVE COMMITTEE	2.00	X						3,758	0	0
(8) CHRISTINE SAMPSON-CLARK	2.00	X						4,353	0	0

(A) Name and title	(B) Average hours per week	Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization	(E) Reportable compensation from related organizations	(F) Estimated amount of other compensation
EXECUTIVE COMMITTEE										
(9) MARIE K BATTIST-ROCK EXECUTIVE COMMITTEE	2.00	X						0	0	0
(10) RICHARD F D'AVANZO EXECUTIVE COMMITTEE	2.00	X						4,272	0	0
(11) KAROLINE BETHEA-JONES EXECUTIVE COMMITTEE	2.00	X						0	0	0
(12) TAMARA Y BEATTY EXECUTIVE COMMITTEE	2.00	X						4,248	0	0
(13) THERESA L FULLER EXECUTIVE COMMITTEE	2.00	X						3,758	0	0
(14) TEMIKA LANGSTON-MYERS EXECUTIVE COMMITTEE	2.00	X						3,758	0	0
(15) RONALD F GRECO EXECUTIVE COMMITTEE	2.00	X						3,758	0	0
(16) TOBYN DE MARCO EXECUTIVE COMMITTEE	2.00	X						0	0	0
(17) RYAN GRIFFIN EXECUTIVE COMMITTEE	2.00	X						3,758	0	0

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Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) CARLA MANCUSO EXECUTIVE COMMITTEE	2.00	X						4,353	0	0
(19) TARSHA LAWSON EXECUTIVE COMMITTEE	2.00	X						4,549	0	0
(20) MARCO A MARTINEZ EXECUTIVE COMMITTEE	2.00	X						4,658	0	0
(21) LAUREN B GREENFIELD EXECUTIVE COMMITTEE	2.00	X						0	0	0
(22) SUSAN MCBRIDE EXECUTIVE COMMITTEE	2.00	X						3,758	0	0
(23) PETER J MORAN EXECUTIVE COMMITTEE	2.00	X						3,758	0	0
(24) SHARON L ORTIZ EXECUTIVE COMMITTEE	2.00	X						681	0	0
(25) BARBARA B RHEAULT EXECUTIVE COMMITTEE	2.00	X						3,758	0	0
(26) SUSAN R VALA EXECUTIVE COMMITTEE	2.00	X						4,040	0	0
(27) LISA M SIMONE	2.00	X						[illegible]	0	0

EXECUTIVE COMMITTEE		X						[illegible]	0	0
(28) MELISSA TOMLINSON EXECUTIVE COMMITTEE	2.00	X						4,235	0	0
(29) JOAN M WRIGHT EXECUTIVE COMMITTEE	2.00	X						4,353	0	0
(30) ASHANTI T RANKIN EXECUTIVE COMMITTEE	2.00	X						4,194	0	0
(31) STACY A YANKO EXECUTIVE COMMITTEE	2.00	X						3,758	0	0
(32) BIANCA M NICOLESCU EXECUTIVE COMMITTEE	2.00	X						0	0	0
(33) JENNIFER HERICK EXECUTIVE COMMITTEE	2.00	X						3,758	0	0
(34) KERRI LEE FARRELL EXECUTIVE COMMITTEE	2.00	X						4,658	0	0
(35) AMY L SALINGER EXECUTIVE COMMITTEE	2.00	X						4,658	0	0
(36) STEVEN KOUMOULIS EXECUTIVE COMMITTEE	2.00	X						5,933	0	0
(37) LAURIE A O'BRIEN EXECUTIVE COMMITTEE	2.00	X						3,989	0	0
(38) MARK RICHARDS EXECUTIVE COMMITTEE	2.00	X						3,758	0	0
(39) MELISSA VEGA EXECUTIVE COMMITTEE	2.00	X						0	0	0
(40) MATTHEW R YURO EXECUTIVE COMMITTEE	2.00	X						0	0	0
(41) SEAN M SPILLER PRESIDENT	40.00			X				395,879	0	166,736
(42) STEVE BEATTY VICE PRESIDENT	40.00			X				302,475	0	120,888
(43) PETAL T ROBERTSON SECRETARY-TREASURER	40.00			X				298,886	0	62,606
(44) KEVIN KELLEHER EXECUTIVE DIRECTOR	40.00				X			448,086	0	182,917
(45) DENISE GRAFF POLICASTRO DEPUTY EXECUTIVE DIRECTOR	40.00				X			388,468	0	153,063
(46) MATTHEW DIRADO HR MANAGER	40.00				X			312,856	0	102,163
(47) KRISTEN SHERMAN ACCOUNTING AND FINANCE MAN	40.00				X			229,535	0	72,200
(48) JOHN COTTONE DIRECTOR, IT & OPERATIONS	40.00					X		305,121	0	87,601
(49) STEVEN BAKER DIRECTOR, COMMUNICATIONS	40.00					X		328,188	0	86,674
(50) THOMAS HARDY REGIONAL DIRECTOR, UNISERV	40.00					X		333,213	0	65,681
(51) KAREN KRYVEN COMPTROLLER	40.00					X		331,062	0	72,861
(52) PATRICK MANAHAN REGIONAL DIRECTOR, UNISERV	40.00					X		302,180	0	101,208

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)	4,103,877	0	1,274,598

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 177

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		No

		3	No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization?*If "Yes," complete Schedule J for such person*	5		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NEW MEDIA FIRM 1730 RHODE ISLAND AVE NW STE 213 WASHINGTON, DC 20036	CONSULTANT	6,105,808
GERENT LLC 13800 COOPERMINE RD HERNDON, VA 20171	CONSULTANT	2,818,058
SELIKOFF & COHEN PA PMB 136 100 SPRINGDALE RD STE 3A CHERRY HILL, NJ 08003	LEGAL SERVICES	2,720,197
ZAZZALI FAGELLA NOWAK KLEINBAUM & FREI 570 BROAD STREET SUITE 1402 NEWARK, NJ 07102	LEGAL SERVICES	2,314,998
CARUSO SMITH EDELL PICINI PC 60 ROUTE 46 EAST FAIRFIELD, NJ 07004	LEGAL SERVICES	1,639,278

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 78

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

Contributions, Gifts, Grants and Other Similar Amounts

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
1a Federated campaigns	1a				
b Membership dues	1b				
c Fundraising events	1c				
d Related organizations	1d				
e Government grants (contributions)	1e				
f All other contributions, gifts, grants, and similar amounts not included above	1f 10,406,606				
g Noncash contributions included in lines 1a - 1f:$	1g				
h **Total.** Add lines 1a-1f		10,406,606			

Program Service Revenue

	Business Code	(A)	(B)	(C)	(D)
2a MEMBERSHIP DUES	900099	150,707,568	150,707,568		
b CONFERENCES	900099	777,446			777,446
c CONVENTION	900099	447,870			447,870

Program Service Revenue — PUBLICATION INCOME	513120	152,025		152,025	
TEACHER LEADER ACADEMY FEE	900099	77,500	77,500		
f All other program service revenue.		48,959			48,959
g **Total.** Add lines 2a–2f.	152,211,368				

3 Investment income (including dividends, interest, and other similar amounts)	14,603,206			14,603,206
4 Income from investment of tax-exempt bond proceeds				
5 Royalties				

		(i) Real	(ii) Personal
6a Gross rents	6a	32,221	
b Less: rental expenses	6b	0	
c Rental income or (loss)	6c	32,221	

d Net rental income or (loss)	32,221			32,221

		(i) Securities	(ii) Other
7a Gross amount from sales of assets other than inventory	7a	33,768,907	
b Less: cost or other basis and sales expenses	7b	32,432,041	
c Gain or (loss)	7c	1,336,866	

d Net gain or (loss)	1,336,866			1,336,866

Other Revenue

8a Gross income from fundraising events (not including $ ________ of contributions reported on line 1c). See Part IV, line 18	8a	
b Less: direct expenses	8b	
c Net income or (loss) from fundraising events . .		
9a Gross income from gaming activities. See Part IV, line 19	9a	
b Less: direct expenses	9b	
c Net income or (loss) from gaming activities . .		
10a Gross sales of inventory, less returns and allowances . .	10a	
b Less: cost of goods sold . . .	10b	
c Net income or (loss) from sales of inventory . .		

	Business Code				
11a DONATION REFUND	900099	102,942			102,942
b OTHER INCOME	900099	554			554
c OtherRevenueMiscAmt					
d All other revenue					
e **Total.** Add lines 11a–11d		103,496			
12 **Total revenue.** See instructions		178,693,763	150,785,068	152,025	17,350,064

Part IX **Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	35,670,310			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	3,000			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members	54,628			
5 Compensation of current officers, directors, trustees, and key employees	3,321,237			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	36,346,333			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	7,241,091			
9 Other employee benefits	16,569,819			
10 Payroll taxes	3,000,262			
11 Fees for services (non-employees):				
a Management				
b Legal	11,498,771			
c Accounting	177,150			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	669,597			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	3,206,471			
12 Advertising and promotion	7,788,559			
13 Office expenses	4,093,816			
14 Information technology	3,264,166			
15 Royalties				
16 Occupancy	3,756,371			
17 Travel	3,392,221			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	4,857,323			
20 Interest				
21 Payments to affiliates	5,705,586			
22 Depreciation, depletion, and amortization	4,145,398			
23 Insurance	672,644			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a ORGANIZING EXPENSES	11,985,520			
b TRAINING PROG. & SERV.	2,114,144			
c PUBLIC/GOVERNMENT RELAT	1,131,110			
d COMMUNICATION EXPENSE	407,922			
e All other expenses	252,890			
25 **Total functional expenses.** Add lines 1 through 24e	171,326,339			
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X **Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		22,959,778	1	22,292,547
	2	Savings and temporary cash investments		29,055,031	2	24,125,551
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		1,780,752	4	1,291,459
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		36,442	8	43,923
	9	Prepaid expenses and deferred charges		1,195,970	9	1,375,416
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 58,219,452			
	b	Less: accumulated depreciation	10b 36,548,564	20,392,828	10c	21,670,888
	11	Investments—publicly traded securities		156,943,629	11	164,269,055
	12	Investments—other securities. See Part IV, line 11		13,162,281	12	11,786,360
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets		5,195,633	14	5,195,633
	15	Other assets. See Part IV, line 11		19,840,439	15	33,420,486
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		270,562,783	16	285,451,318
Liabilities	17	Accounts payable and accrued expenses		5,078,989	17	5,994,031
	18	Grants payable			18	
	19	Deferred revenue		1,207,634	19	1,473,321
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		27,025,265	25	32,330,967
	26	**Total liabilities.** Add lines 17 through 25		33,311,888	26	39,798,319
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☑ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		237,035,059	27	245,437,163
	28	Net assets with donor restrictions		215,836	28	215,836
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		237,250,895	32	245,652,999
	33	Total liabilities and net assets/fund balances		270,562,783	33	285,451,318

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Part XI **Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12)	1	178,693,763
2	Total expenses (must equal Part IX, column (A), line 25)	2	171,326,339

3	Revenue less expenses. Subtract line 2 from line 1	3	7,367,424
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	237,250,895
5	Net unrealized gains (losses) on investments	5	-131,398
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	1,166,077
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	245,652,999

Part XII **Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII ☑

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☑ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		No
b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis	2b	Yes	
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	3b		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

Schedule B
(Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization
NEW JERSEY EDUCATION ASSOCIATION

Employer identification number
21-0524390

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . ▶ $ ____________

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
NEW JERSEY EDUCATION ASSOCIATION

Employer identification number
21-0524390

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED			☐ Person ☐ Payroll

	,	$ RESTRICTED	☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
NEW JERSEY EDUCATION ASSOCIATION	21-0524390

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		$	

Page 4

Name of organization
NEW JERSEY EDUCATION ASSOCIATION

Employer identification number
21-0524390

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c) (7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) $ ____________
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE C (Form 990)

Department of the Treasury Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.
▶Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization	Employer identification number
NEW JERSEY EDUCATION ASSOCIATION	21-0524390

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions ▶ $

3 Volunteer hours for political campaign activities. See instructions

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $ 33,307,809

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ $ 33,307,809

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☑ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1) NEW JERSEY EDUCATION ASSOCIATION POLITICAL ACTION COMMITTEE	180 WEST STATE STREET TRENTON, NJ 08607	22-2911965		924,744
(2) GARDEN STATE FORWARD	180 WEST STATE STREET TRENTON, NJ 08607	46-2383979	33,307,809	
3				
4				
5				
6				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under

section 501(h)).

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

	(a)	(b)
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-.		
i Subtract line 1f from line 1c. If zero or less, enter -0-.		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2021	**(b)** 2022	**(c)** 2023	**(d)** 2024	**(e)** Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B **Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a) Yes	(a) No	(b) Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			

e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total. Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1	Yes	
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2	Yes	
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3		No

Part III-B **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures. See Instructions	5	

Part IV **Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation

Additional Data

Return to Form

Software ID:
Software Version:

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
NEW JERSEY EDUCATION ASSOCIATION

Employer identification number
21-0524390

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $

(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $

b Assets included in Form 990, Part X ▶ $

Schedule D (Form 990) (Rev. 1-2025) Page **2**

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other ____________

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?. . . ☐ **Yes** ☐ **No**

Part IV Escrow and Custodial Arrangements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . ☐ **Yes** ☐ **No**

			Amount
b	If "Yes," explain the arrangement in Part XIII and complete the following table:		
c	Beginning balance	1c	
d	Additions during the year	1d	
e	Distributions during the year	1e	
f	Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . . ☐

Part V Endowment Funds.
Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

		(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance	4,750,635	4,046,252	3,775,757	3,886,920	3,439,033
b	Contributions	395,079	164,900	173,828	957,616	229,700
c	Net investment earnings, gains, and losses	61,324	539,483	96,667	-1,068,779	218,186
d	Grants or scholarships					
e	Other expenditures for facilities and programs					
f	Administrative expenses					
g	End of year balance	5,207,038	4,750,635	4,046,252	3,775,757	3,886,920

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ ____________

b Permanent endowment ▶ ____________

c Term endowment ▶ ____________

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

			Yes	No
	(i) Unrelated organizations	3a(i)		No
	(ii) Related organizations	3a(ii)	Yes	
b	If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?	3b	Yes	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,127,105		1,127,105
b Buildings		31,079,137	20,120,674	10,958,463
c Leasehold improvements				
d Equipment		18,603,709	10,869,357	7,734,352
e Other		7,409,501	5,558,533	1,850,968
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				21,670,888

Schedule D (Form 990) (Rev. 1-2025)

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b.See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	**(b)** Book value	**(c)** Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

Part VIII Investments - Program Related.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	**(b)** Book value	**(c)** Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 13.)* ▶		

Part IX Other Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	**(b)** Book value
(1)ADVANCES TO EMPLOYEES	72,669
(2)DEPOSITS	575,865
(3)OTHER RECEIVABLES	625,592
(4)POSTRETIREMENT BENEFIT ASSET	32,146,360
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* ▶	33,420,486

Part X Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.See Form 990, Part X, line 25.

1. **(a)** Description of liability	**(b)** Book value
(1) Federal income taxes	
ACCRUED VACATION & SICK PAY	7,927,878

DEFERRED COMPENSATION	835,319
ACCRUED POSTRETIREMENT BENEFITS	17,604,325
CURRENT MATURITY OF CAPITAL LEASE OBLIGATIONS	63,941
LEASE LIABILITY	5,270,162
LONG-TERM LIABILITIES	629,342
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	32,330,967

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☑

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART V, LINE 4:	THE FOUNDATION WAS ORGANIZED EXCLUSIVELY FOR CHARITABLE AND EDUCATIONAL PURPOSES, TO ADVANCE AND IMPROVE THE QUALITY OF EDUCATION AND THE TEACHING PROFESSION IN NEW JERSEY THROUGH THE STUDY, CREATION AND FUNDING OF INNOVATIVE PROGRAMS OR PROJECTS WHICH WILL FURTHER EDUCATIONAL AND INSTRUCTIONAL EXCELLENCE.
PART X, LINE 2:	ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRE MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN BY NJEA AND TO RECOGNIZE A TAX LIABILITY IF NJEA HAS TAKEN AN UNCERTAIN POSITION THAT, MORE LIKELY THAN NOT, WOULD NOT BE SUSTAINED UPON EXAMINATION BY THE U.S. FEDERAL, STATE, OR LOCAL TAXING AUTHORITIES. NJEA IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS; HOWEVER, THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIODS IN PROGRESS. TYPICALLY, TAX YEARS WILL REMAIN OPEN FOR THREE YEARS; HOWEVER, THIS MAY DIFFER DEPENDING UPON THE CIRCUMSTANCES OF NJEA.

Additional Data

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Schedule I (Form 990)

(Rev. January 2025)

Department of the Treasury Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
NEW JERSEY EDUCATION ASSOCIATION

Employer identification number
21-0524390

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . ☑ **Yes** ☐ **No**

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section (if applicable)	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of noncash assistance	**(h)** Purpose of grant or assistance
(1) BOYS AND GIRLS CLUB OF NJ 822 CLIFTON AVE CLIFTON, NJ 07013	27-0185288	501(C)(3)	15,000	0			FINANCIAL SUPPORT
(2) EDUCATION LAW CENTER 60 PARK PLACE SUITE 300 NEWARK, NJ 07102	22-2014555	501(C)(3)	600,000	0			FINANCIAL SUPPORT
(3) FREDERICK L HIPP FOUNDATION 180 WEST STATE STREET TRENTON, NJ 08607	22-3277861	501(C)(3)	60,000	0			FINANCIAL SUPPORT
(4) GARDEN STATE FORWARD 180 WEST STATE STREET TRENTON, NJ 08607	46-2383979	N/A	33,307,809	0			FINANCIAL SUPPORT
(5) GARDEN STATE EQUALITY EDUCATION FUND INC 1408 MAIN STREET ASBURY PARK, NJ 07712	20-2588166	501(C)(3)	15,000	0			FINANCIAL SUPPORT
(6) GREAT LAKES CENTER FOR EDUCATION 1971 E BELTLINE STE 106 GRAND RAPIDS, MI 49525	38-3555110	501(C)(3)	10,000	0			FINANCIAL SUPPORT
(7) NAACP NEW JERSEY STATE CONFERENCE 4326 HARBOR BEACH BLVD 775 BRIGANTINE, NJ 08203	27-0809471	501(C)(4)	15,000	0			FINANCIAL SUPPORT
(8) NEW JERSEY WORKING FAMILIES ALLIANCE PO BOX 505 MONMOUTH JUNCTION, NJ 08852	30-0427821	501(C)(4)	27,000	0			FINANCIAL SUPPORT
(9) NJ CENTER FOR TEACHING AND LEARNING 115 FRANKLIN TURNPIKE 203 MAHWAH, NJ 07430	77-0667571	501(C)(3)	750,000	0			FINANCIAL SUPPORT
(10) NJ COMMISSION ON HOLOCAUST EDUCATION 100 RIVERVIEW PLAZA TRENTON, NJ 08625		N/A	150,000	0			FINANCIAL SUPPORT
(11) NJ HALL OF FAME 111 WOOD AVE S STE 600 ISELIN, NJ 08830	22-3291935	501(C)(3)	50,000	0			FINANCIAL SUPPORT
(12) NJ POLICY PERSPECTIVE INC 137 W HANOVER STREET TRENTON, NJ 08618	22-3492715	501(C)(3)	210,000	0			FINANCIAL SUPPORT
(13) SUSTAINABLE JERSEY A NJ NONPROFIT CORPORATION PO BOX 6855 LAWRENCEVILLE, NJ 08648	45-3848336	501(C)(3)	250,000	0			FINANCIAL SUPPORT
(14) TEEN ARTS NEW JERSEY 154 MAIN ST STE 102 MATAWAN, NJ 07747	22-2014553	501(C)(3)	50,000	0			FINANCIAL SUPPORT
(15) THE NEA FOUNDATION 1201 16TH ST NW STE 416 WASHINGTON, DC 20036	23-7035089	501(C)(3)	12,000	0			FINANCIAL SUPPORT
(16) WILLIAM PATERSON UNIVERSITY OF NJ FOUNDATION INC 300 POMPTON RD WAYNE, NJ 07470	22-3160107	501(C)(3)	75,000	0			FINANCIAL SUPPORT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . ▶ 16

3 Enter total number of other organizations listed in the line 1 table . . . ▶ 5

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of noncash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of noncash assistance
(1)					
(2)					

(3)					
(4)					
(5)					
(6)					
(7)					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2:	ALL GRANTS/DONATIONS ARE APPROVED BY THE NJEA EXECUTIVE COMMITTEE. ORGANIZATION RECEIVING DONATIONS SUBMIT REPORTS BACK TO NJEA DESCRIBING HOW GRANTS/DONATIONS ARE BEING USED.

Schedule I (Form 990) Rev. 1-2025

Additional Data

Return to Form

Software ID:
Software Version:

Schedule J (Form 990) (Rev. January 2025)
Department of the Treasury Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
NEW JERSEY EDUCATION ASSOCIATION

Employer identification number
21-0524390

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			

- ☐ First-class or charter travel
- ☑ Travel for companions
- ☑ Tax idemnification and gross-up payments
- ☑ Discretionary spending account
- ☐ Housing allowance or residence for personal use
- ☐ Payments for business use of personal residence
- ☐ Health or social club dues or initiation fees
- ☐ Personal services (e.g., maid, chauffeur, chef)

			Yes	No
b	If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			

- ☐ Compensation committee
- ☐ Independent compensation consultant
- ☐ Form 990 of other organizations
- ☑ Written employment contract
- ☑ Compensation survey or study
- ☑ Approval by the board or compensation committee

			Yes	No
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**	Yes	
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		
b	Any related organization?	**5b**		
	If "Yes," on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		
b	Any related organization?	**6b**		
	If "Yes," on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		
8	Were any amounts reported on Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

Page 2

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		**(B)** Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
1 KEVIN KELLEHER EXECUTIVE DIRECTOR	(i)	448,086	0	0	127,425	55,492	631,003	0
	(ii)	0	0	0	0	0	0	0
2 SEAN M SPILLER PRESIDENT	(i)	395,879	0	0	111,244	55,492	562,615	0
	(ii)	0	0	0	0	0	0	0
3 DENISE GRAFF POLICASTRO DEPUTY EXECUTIVE DIRECTOR	(i)	388,468	0	0	108,568	44,495	541,531	0
	(ii)	0	0	0	0	0	0	0
4 STEVE BEATTY VICE PRESIDENT	(i)	302,475	0	0	65,396	55,492	423,363	0
	(ii)	0	0	0	0	0	0	0
5 MATTHEW DIRADO	(i)	312,856	0	0	[illegible]	55,492	[illegible]	0

[illegible] HR MANAGER	(i)	[illegible]	0	0	[illegible]	[illegible]	[illegible]	0
	(ii)	0	0	0	0	0	0	0
6 STEVEN BAKER DIRECTOR, COMMUNICATIONS	(i)	328,188	0	0	31,182	55,492	414,862	0
	(ii)	0	0	0	0	0	0	0
7 KAREN KRYVEN COMPTROLLER	(i)	331,062	0	0	51,622	21,239	403,923	0
	(ii)	0	0	0	0	0	0	0
8 PATRICK MANAHAN REGIONAL DIRECTOR, UNISERV	(i)	302,180	0	0	45,716	55,492	403,388	0
	(ii)	0	0	0	0	0	0	0
9 THOMAS HARDY REGIONAL DIRECTOR, UNISERV	(i)	333,213	0	0	44,442	21,239	398,894	0
	(ii)	0	0	0	0	0	0	0
10 JOHN COTTONE DIRECTOR, IT & OPERATIONS	(i)	305,121	0	0	32,109	55,492	392,722	0
	(ii)	0	0	0	0	0	0	0
11 PETAL T ROBERTSON SECRETARY-TREASURER	(i)	298,886	0	0	41,367	21,239	361,492	0
	(ii)	0	0	0	0	0	0	0
12 KRISTEN SHERMAN ACCOUNTING AND FINANCE MAN	(i)	229,535	0	0	16,708	55,492	301,735	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
PART I, LINE 1A	AS PART OF THEIR COMPENSATION ARRANGEMENTS THE OFFICERS OF NJEA RECEIVE THE FOLLOWING ALLOWANCES: ALL THREE OFFICERS RECEIVE A $1,000 CLOTHING ALLOWANCE. THE NJEA PRESIDENT RECEIVES $2,000 FOR COMPANION TRAVEL; THE NJEA VICE PRESIDENT AND SECRETARY-TREASURER EACH RECEIVE $1,000 FOR COMPANION TRAVEL.
SCHEDULE J, PART II, COLUMN C:	THE AMOUNTS REPORTED ON SCHEDULE J, PART II, COLUMN C REPRESENT ACTUARIAL PROJECTIONS OF THE FUTURE LIFETIME VALUE OF PENSION BENEFITS, AND ARE RECALCULATED EVERY YEAR UNTIL RETIREMENT. THOSE NUMBERS CAN VARY DRAMATICALLY FROM YEAR TO YEAR BASED ON MANY FACTORS. THESE FACTORS INCLUDE: ADDITIONAL BENEFIT ACCRUALS EARNED DURING THE YEAR CHANGE IN ASSUMPTIONS (PRIMARILY DISCOUNT RATE) TIME-VALUE OF MONEY (I.E., DISCOUNTING ONE YEAR LESS TO COMMENCEMENT AS COMPARED TO LAST YEAR) CHANGE IN STATUS, IF APPLICABLE (E.G., FROM ACTIVE TO RETIREE) REGARDING THE SECOND BULLET ABOVE, THE APPLICABLE DISCOUNT RATE EACH YEAR IS DETERMINED BASED ON MARKET CONDITIONS AS OF AUGUST 31ST. FOR YEARS IN WHICH THERE IS A SIGNIFICANT DECREASE IN DISCOUNT RATE, THE CORRESPONDING LIABILITY UNDER THE PENSION PLAN WILL INCREASE. CONVERSELY, FOR YEARS IN WHICH THERE IS A SIGNIFICANT INCREASE IN DISCOUNT RATE, THE CORRESPONDING LIABILITY MAY DECREASE, DESPITE THE FACT THAT PARTICIPANTS HAVE EARNED AN ADDITIONAL YEAR OF BENEFIT ACCRUAL. REGARDING THE IMPACT OF A CHANGE IN STATUS, SPECIFICALLY FOR A PARTICIPANT THAT RETIRES FROM ACTIVE EMPLOYMENT DURING THE YEAR AT AN AGE EARLIER THAN EXPECTED, THIS WILL RESULT IN AN INCREASE IN LIABILITY. THE REASON FOR THIS IS BECAUSE THE PARTICIPANT IS NOW RECEIVING THEIR PENSION BENEFIT FOR A LONGER PERIOD OF TIME THAN PREVIOUSLY VALUED.

Additional Data

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SCHEDULE O (Form 990) (Rev. January 2025) Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or 990-EZ. Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
NEW JERSEY EDUCATION ASSOCIATION

Employer identification number
21-0524390

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	STEVE BEATTY, VICE-PRESIDENT AND TAMARA Y. BEATTY, EXECUTIVE COMMITTEE MEMBER, HAVE A FAMILY RELATIONSHIP.
FORM 990, PART VI, SECTION A, LINE 6	NEW JERSEY EDUCATION ASSOCIATION (NJEA) IS A MEMBERSHIP ORGANIZATION. MEMBERSHIP TO NJEA IS DESCRIBED IN ARTICLE III OF ITS CONSTITUTION, WHICH IS AVAILABLE UPON REQUEST.
FORM 990, PART VI, SECTION A, LINE 7A	THE ELECTION OF NEW JERSEY EDUCATION ASSOCIATION'S OFFICERS IS DESCRIBED IN ARTICLE VII OF ITS CONSTITUTION, WHICH IS AVAILABLE UPON REQUEST.
FORM 990, PART VI, SECTION A, LINE 7B	ACCORDING TO ARTICLE XIV OF NJEA'S CONTITUTION, AMENDMENTS TO NEW JERSEY EDUCATION ASSOCIATION'S CONSTITUTION MAY BE PROPOSED FOR CONSIDERATION BY A MAJORITY VOTE OF THE DELEGATE ASSEMBLY, OR MAY BE PROPOSED BY A PETITION SIGNED BY NOT LESS THAN 500 ACTIVE MEMBERS OF THE ASSOCIATION. AMENDMENTS SO PROPOSED SHALL BE PUBLISHED IN FULL IN THE OFFICIAL PUBLICATION OF THE ASSOCIATION AND SHALL THEN BE SUBMITTED BY BALLOT TO THE ACTIVE MEMBERS OF THE ASSOCIATION UNDER THE PROVISIONS GOVERNING THE ELECTION OF OFFICERS. VOTING ON AMENDMENTS MAY TAKE PLACE REGARDLESS OF WHETHER THE ELECTION OF OFFICERS IS ALSO TAKING PLACE. A TWO-THIRDS VOTE OF ALL BALLOTS CAST ON THE AMENDMENT SHALL BE NECESSARY FOR ITS ADOPTION. AMENDMENTS TO NJEA'S BY-LAWS MUST BE APPROVED BY A MAJORITY VOTE OF THE EXECUTIVE COMMITTEE OR A MAJORITY VOTE OF THE DELEGATE ASSEMBLY. AMENDMENTS SO PROPOSED SHALL BE SUBMITTED TO THE CONSTITUTION REVIEW COMMITTEE FOR REVIEW AND RECOMMENDATION AND SHALL BE PUBLISHED IN THE OFFICIAL PUBLICATION OF NJEA. A THREE-FOURTHS VOTE OF ALL MEMBERS OF THE DELEGATE ASSEMBLY SHALL THEN BE NECESSARY FOR ADOPTION OF SUCH AMENDMENTS.
FORM 990, PART VI, SECTION B, LINE 11B	NEW JERSEY EDUCATION ASSOCIATION'S FORM 990 IS PREPARED BY ITS INDEPENDENT ACCOUNTANT. THE RETURN IS THEN REVIEWED BY NJEA'S OFFICERS AND GOVERNING BODY.
FORM 990, PART VI, SECTION B, LINE 12C	THE ORGANIZATION HAS A CONFLICT OF INTEREST POLICY FOR NJEA OFFICIALS: NO NJEA OFFICIAL SHALL, DIRECTLY OR INDIRECTLY, HAVE ANY INTEREST OR RELATIONSHIP, TAKE ANY ACTION OR ENGAGE IN ANY TRANSACTION, OR INCUR ANY OBLIGATION WHICH IS IN CONFLICT WITH, OR GIVES THE APPEARANCE OF A CONFLICT WITH, THE PROPER AND FAITHFUL PERFORMANCE OF HIS OR HER NJEA RESPONSIBILITIES. A COPY OF THE CONFLICT OF INTEREST POLICY IS DISTRIBUTED TO ALL NJEA OFFICIALS, ALL CANDIDATES FOR NJEA OFFICE, AND ALL PERSONS WHO BECOME MEMBERS OF NJEA COMMITTEES OR ARE OTHERWISE DESIGNATED TO REPRESENT NJEA EACH YEAR. A REVIEW OF THE POLICY AND ITS RELATED PROCEDURES ARE REVIEWED AND PRESENTED ANNUALLY. THE CURRENT NJEA STAFF CONTRACTS INCLUDES A CONFLICT OF INTEREST SECTION, SPECIFICALLY: AVOIDANCE OF CONFLICT OF INTEREST (MONITORED ANNUALLY): NO NJEA EMPLOYEE SHALL ACCEPT IN ANY FORM OR BY ANY MEANS ANYTHING OF VALUE WHICH HE/SHE KNOWS OR HAS REASON TO BELIEVE IS OFFERED TO HIM/HER WITH THE INTENT TO INFLUENCE HIM/HER IN THE PERFORMANCE OF HIS/HER NJEA DUTIES AND RESPONSIBILITIES.
FORM 990, PART VI, SECTION B, LINE 15	EXECUTIVE DIRECTOR, MANAGEMENT AND KEY EMPLOYEE COMPENSATION: THE ORGANIZATION COLLECTED COMPARATIVE DATA FROM SIMILAR STATE ASSOCIATIONS TO SET ITS EXECUTIVE DIRECTOR, MANAGEMENT AND KEY EMPLOYEE COMPENSATION SCHEDULES. THE SCHEDULES WERE PRESENTED AND APPROVED BY ITS GOVERNING BODY (OR EXECUTIVE COMMITTEE). OFFICERS' COMPENSATION: THE OFFICERS' COMPENSATION IS CALCULATED BASED ON A FORMULA USING MEMBERS' SALARIES AND AVERAGE ANNUAL INCREASES. THIS FORMULA IS APPROVED BY THE MEMBERS OF THE ORGANIZATION'S DELEGATE ASSEMBLY.
FORM 990, PART VI, SECTION C, LINE 19	NEW JERSEY EDUCATION ASSOCIATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.
FORM 990, PART XI, LINE 9:	PENSION AND POST RETIREMENT - RELATED CHARGES OTHER THAN SERVICE COST 1,166,077.
FORM 990, PART XII, LINE 2C:	NEW JERSEY EDUCATION ASSOCIATION'S (NJEA'S) GOVERNING BODY IS RESPONSIBLE FOR OVERSEEING THE FINANCIAL STATEMENT AUDIT AND FOR THE SELECTION OF THE INDEPENDENT ACCOUNTANT WHO PERFORMS THE AUDIT. NJEA'S FINANCIAL STATEMENTS ARE PREPARED ON A CONSOLIDATED BASIS.

Additional Data

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SCHEDULE R (Form 990)

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
NEW JERSEY EDUCATION ASSOCIATION

Employer identification number
21-0524390

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
(1) NEW JERSEY EDUCATION ASSOCIATION HEALTH AND WELFARE BENEFITS TRUST 180 W STATE STREET PO BOX 1211 TRENTON, NJ 08607 91-2003765	HEALTH AND WELFARE BENEFITS	NJ	501(C)(9)				No
(2) PAUL DIMITRIADIS RIGHTS FUND 180 W STATE STREET PO BOX 1211 TRENTON, NJ 08607 22-2306050	LABOR ORGANIZATION	NJ	501(C)(5)				No
(3) NJEA BOLIVAR GRAHAM INTERN FUND 180 W STATE STREET PO BOX 1211 TRENTON, NJ 08607 22-2165927	CHARITABLE ORGANIZATION	NJ	501(C)(3)	509(A)(3)			No
(4) NJEA EMPLOYEES' RETIREMENT TRUST FUND 180 W STATE STREET PO BOX 1211 TRENTON, NJ 08607 21-0524390	PENSION FUND	NJ	401(A)/501(A)				No
(5) NJEA SUPPLEMENTAL SAVINGS PLAN 180 W STATE STREET PO BOX 1211 TRENTON, NJ 08607 21-0524390	PENSION FUND	NJ	401(A)/501(A)				No
(6) NJEA POLITICAL ACTION COMMITTEE 180 W STATE STREET PO BOX 1211 TRENTON, NJ 08607 22-2911965	POLITICAL ACTION COMMITTEE	NJ	SECTION 527				No
(7) FREDERICK L HIPP FOUNDATION 180 W STATE STREET PO BOX 1211 TRENTON, NJ 08607 22-3277861	CHARITABLE ORGANIZATION	NJ	501(C)(3)	170(B)(1)(A)(VI)			No
(8) NJEA MEMBER BENEFIT FUND 180 W STATE STREET PO BOX 1211 TRENTON, NJ 08607 13-4270499	WELFARE BENEFIT FUND	NJ	501(C)(9)				No
(9) GARDEN STATE FORWARD 180 W STATE STREET PO BOX 1211 TRENTON, NJ 08607 46-2383979	POLITICAL ACTION COMMITTEE	NJ	SECTION 527				No
(10) NJEA AFFILIATES RISK GROUP 180 W STATE STREET PO BOX 1211 TRENTON, NJ 08607 47-2729925	CHARITABLE ORGANIZATION	NJ	501(C)(3)	LINE 12A, I			No
(11) NJEA TEACHER LEADER ACADEMY INC 180 W STATE STREET PO BOX 1211 TRENTON, NJ 08607 36-4929813	SCHOOL	NJ	501(C)(3)	LINE 2			No

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	(k) Percentage ownership

							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

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Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)**annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	**1a**		**No**
b Gift, grant, or capital contribution to related organization(s)	**1b**	**Yes**	
c Gift, grant, or capital contribution from related organization(s)	**1c**		**No**
d Loans or loan guarantees to or for related organization(s)	**1d**		**No**
e Loans or loan guarantees by related organization(s)	**1e**		**No**
f Dividends from related organization(s)	**1f**		**No**
g Sale of assets to related organization(s)	**1g**		**No**
h Purchase of assets from related organization(s)	**1h**		**No**
i Exchange of assets with related organization(s)	**1i**		**No**
j Lease of facilities, equipment, or other assets to related organization(s)	**1j**		**No**
k Lease of facilities, equipment, or other assets from related organization(s)	**1k**		**No**
l Performance of services or membership or fundraising solicitations for related organization(s)	**1l**		**No**
m Performance of services or membership or fundraising solicitations by related organization(s)	**1m**		**No**
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	**1n**		**No**
o Sharing of paid employees with related organization(s)	**1o**		**No**
p Reimbursement paid to related organization(s) for expenses	**1p**		**No**
q Reimbursement paid by related organization(s) for expenses	**1q**	**Yes**	
r Other transfer of cash or property to related organization(s)	**1r**	**Yes**	
s Other transfer of cash or property from related organization(s)	**1s**		**No**

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)NJEA POLITICAL ACTION COMMITTEE	R	924,744	CASH
(2)GARDEN STATE FORWARD	B	33,307,809	CASH
(3)NJEA AFFILIATES RISK GROUP	B	243,748	CASH
(4)NJEA HEALTH & WELFARE BENEFIT TRUST	R	13,488,156	CASH
(5)FREDERICK L HIPP FOUNDATION	B	60,000	CASH

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Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

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Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference	Explanation

Additional Data

Return to Form

Software ID:

Software Version: