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Form **990**

Department of the Treasury
Internal Revenue Service

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
▶ Information about Form 990 and its instructions is at *www IRS gov/form990*

OMB No 1545-0047

2017

Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 09-01-2017 , and ending 08-31-2018

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

C Name of organization
MICHIGAN EDUCATION ASSOCIATION

Doing business as

Number and street (or P O box if mail is not delivered to street address) | Room/suite
PO BOX 2573

City or town, state or province, country, and ZIP or foreign postal code
EAST LANSING, MI 488262573

D Employer identification number
38-0827000

E Telephone number
(517) 332-6551

G Gross receipts $ 86,270,706

F Name and address of principal officer
MIKE SHOUDY
PO BOX 2573
EAST LANSING, MI 488262573

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 MEA ORG

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

L Year of formation 1914

M State of legal domicile MI

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
BETTERMENT OF CONDITIONS FOR EDUCATORS AND SUPPORT PERSONNEL

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	61
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	58
5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	843
6	Total number of volunteers (estimate if necessary)	6	3,663
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	75,207
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	0	0
	9	Program service revenue (Part VIII, line 2g)	53,985,562	51,154,310
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	814,180	2,197,379
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,554,913	5,161,223
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	60,354,655	58,512,912
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	51,610,928	46,294,560
	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)	19,321,860	19,328,131
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	70,932,788	65,622,691
	19	Revenue less expenses Subtract line 18 from line 12	-10,578,133	-7,109,779

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	62,635,863	56,997,886
	21	Total liabilities (Part X, line 26)	279,543,206	233,249,821
	22	Net assets or fund balances Subtract line 21 from line 20	-216,907,343	-176,251,935

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

****** 2019-07-12
Signature of officer Date

MIKE SHOUDY EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JEFFREY L STALEY CPA	JEFFREY L STALEY CPA	2019-07-13		P00882926

Firm's name ▶ MANER COSTERISAN PC | Firm's EIN ▶ 38-2157642

Firm's address ▶ 2425 E GRAND RIVER SUITE 1
LANSING, MI 489123291 | Phone no (517) 323-7500

May the IRS discuss this return with the preparer shown above? (see instructions) ☑ Yes ☐ No

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

TO ENSURE THAT THE EDUCATION OF OUR STUDENTS AND THE WORKING ENVIRONMENTS OF OUR MEMBERS ARE OF THE HIGHEST QUALITY

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 $)

See Additional Data

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

See Additional Data

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

See Additional Data

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses ▶**

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		No
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		No
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 Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
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		No
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	Yes	
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		No
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

Part IV **Checklist of Required Schedules** *(continued)*

			Yes	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 government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		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, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity 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 Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *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 in 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** 145			
b	Enter the number of Forms W-2G included in 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**	Yes	
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** 843			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		**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**		
9a	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
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .		**14b**		

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	61		
	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	58		
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			No
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		Yes	
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			No
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			No
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		No
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		
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 in 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 in 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 in 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 (or 1024 if applicable), 990, and 990-T (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
▶MATTHEW DEWOLF 1216 KENDALE BLVD EAST LANSING, MI 48823 (517) 332-6551

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 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 and/or Box 7 of Form 1099-MISC) 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

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ 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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
See Additional Data Table										

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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
See Additional Data Table										
1b Sub-Total . . . . . ▶										
c Total from continuation sheets to Part VII, Section A . . . . ▶										
d Total (add lines 1b and 1c) . . . . . ▶								1,631,965	0	1,230,590

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 ▶ 95

			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**	Yes	
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
WHITE SCHNEIDER PC 1223 TURNER ST STE 200 LANSING, MI 48906	LEGAL SERVICES	860,833
MCKNIGHT MCCLOW CANZANO SMITH RADTKE 423 N MAIN ST STE 200 ROYAL OAK, MI 48067	LEGAL SERVICES	270,195
KALNIZ IORIO & REARDON CO LPA 5550 W CENTRAL AVE TOLEDO, OH 43615	LEGAL SERVICES	263,706
BYRUM & FISK COMMUNICATIONS LLC 1501 NORTH SHORE STE B EAST LANSING, MI 48823	CONSULTING SERVICES	226,815
FRASER TREBILCOCK DAVIS & DUNLAP PC 124 W ALLEGAN ST 1000 LANSING, MI 48933	LEGAL SERVICES	130,744

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 ▶ 5

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts					
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				
g Noncash contributions included in lines 1a-1f $ _____					
h **Total.** Add lines 1a-1f ▶					
Program Service Revenue	Business Code				
2a MEMBERSHIP DUES	900099	46,189,589	46,189,589		
b NEA - UNISERV	900099	3,483,881	3,483,881		
c NEA - OTHER	900099	825,893	825,893		
d NEA - ULSP	900099	654,947	654,947		
e					
f All other program service revenue					
g **Total.** Add lines 2a–2f ▶		51,154,310			
3 Investment income (including dividends, interest, and other similar amounts) ▶		516,254			516,254
4 Income from investment of tax-exempt bond proceeds ▶					
5 Royalties ▶					

	(i) Real	(ii) Personal				
6a Gross rents	209,642					
b Less rental expenses	223,706					
c Rental income or (loss)	-14,064					
d Net rental income or (loss) ▶			-14,064			-14,064

	(i) Securities	(ii) Other				
7a Gross amount from sales of assets other than inventory	29,166,823	48,390				
b Less cost or other basis and sales expenses	27,534,070	18				
c Gain or (loss)	1,632,753	48,372				
d Net gain or (loss) ▶			1,681,125			1,681,125

Other Revenue						
8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18	a					
b Less direct expenses	b					
c Net income or (loss) from fundraising events ▶						
9a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses	b					
c Net income or (loss) from gaming activities ▶						
10a Gross sales of inventory, less returns and allowances	a					
b Less cost of goods sold	b					
c Net income or (loss) from sales of inventory ▶						
Miscellaneous Revenue		Business Code				
11a CONSULTING - NO PROFIT		900099	4,873,643	4,873,643		
b CONFERENCE - NO PROFIT		900099	226,202	226,202		
c VOICE - ADVERTISING		541800	75,000		75,000	
d All other revenue			442	235	207	
e **Total.** Add lines 11a–11d ▶			5,175,287			
12 **Total revenue.** See Instructions ▶			58,512,912	56,254,390	75,207	2,183,315

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)** Fundraisingexpenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,316,776			
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	21,154,272			
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	5,793,740			
9 Other employee benefits	16,408,131			
10 Payroll taxes	1,621,641			
11 Fees for services (non-employees)				
a Management				
b Legal	1,189,512			
c Accounting	138,370			
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	155,760			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,372,701			
12 Advertising and promotion	104,100			
13 Office expenses	4,297,295			
14 Information technology	1,923,635			
15 Royalties . .				
16 Occupancy	3,182,880			
17 Travel	2,640,266			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .				
19 Conferences, conventions, and meetings	831,131			
20 Interest	115,727			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization . .	1,116,792			
23 Insurance . . .	133,736			
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 OTHER PROGRAM EXPENSES	624,671			
b TRAINING & EDUCATION	587,337			
c ASSISTANCE PROGRAMS	320,946			
d BARGAINING	303,068			
e All other expenses	290,204			
25 **Total functional expenses.** Add lines 1 through 24e	65,622,691			
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		3,817	1	3,800
	2	Savings and temporary cash investments		34,050,458	2	32,760,962
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		3,287,704	4	801,083
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		552,241	9	599,609
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 31,325,196			
	b	Less accumulated depreciation	10b 23,255,519	8,457,207	10c	8,069,677
	11	Investments—publicly traded securities		16,102,319	11	14,609,057
	12	Investments—other securities See Part IV, line 11		100	12	100
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		182,017	15	153,598
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		62,635,863	16	56,997,886
Liabilities	17	Accounts payable and accrued expenses		169,161,464	17	142,722,384
	18	Grants payable			18	
	19	Deferred revenue		8,074,965	19	8,395,810
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			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		102,306,777	25	82,131,627
	26	**Total liabilities.** Add lines 17 through 25		279,543,206	26	233,249,821
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		-216,972,747	27	-176,317,334
	28	Temporarily restricted net assets		65,404	28	65,399
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		-216,907,343	33	-176,251,935
	34	Total liabilities and net assets/fund balances		62,635,863	34	56,997,886

Part XI Reconcilliation 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	58,512,912
2	Total expenses (must equal Part IX, column (A), line 25)	2	65,622,691
3	Revenue less expenses Subtract line 2 from line 1	3	-7,109,779
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	-216,907,343
5	Net unrealized gains (losses) on investments	5	-849,649
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	48,614,836
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	-176,251,935

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 in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	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			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	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			
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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	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

Software ID:
Software Version:
EIN: 38-0827000
Name: MICHIGAN EDUCATION ASSOCIATION

Form 990 (2017)

Form 990, Part III, Line 4a:

84,872 MEMBERS WERE REPRESENTED BY MEA FOR ACTIVITIES RELATED TO THE COLLECTIVE BARGAINING PROCESS AND CONTRACT ADMINISTRATION

Form 990, Part III, Line 4b:

APPROXIMATELY 2,614 MEMBERS WERE TRAINED IN A VARIETY OF AREAS, INCLUDING INSTRUCTION, LEADERSHIP, LEGAL ISSUES AND BARGAINING

Form 990, Part III, Line 4c:

MEA-R FUND WORKED TO ADVANCE THE CAUSES OF 85,577 RETIRED & PRE-RETIRED MEMBERS

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
JENIFER ALMASSY BOARD MEMBER	20 00	X						800	0	0
MARTHA ALVAREZ BOARD MEMBER	20 00	X						0	0	0
DARYL BIALLAS BOARD MEMBER	20 00	X						0	0	0
MARY BOUWENSE BOARD MEMBER	20 00	X						659	0	0
TOM BRENNER BOARD MEMBER	20 00	X						0	0	0
REED BRETZ BOARD MEMBER	20 00	X						0	0	0
JULIE BRILL BOARD MEMBER	20 00	X						0	0	0
GRETA BROCK BOARD MEMBER	20 00	X						800	0	0
JIM BROUSSEAU BOARD MEMBER	20 00	X						0	0	0
PERCY BROWN BOARD MEMBER	20 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
ED BRYANT BOARD MEMBER	20 00	X						0	0	0
FRANK BURGER BOARD MEMBER	20 00	X						0	0	0
DREW CAMPBELL BOARD MEMBER	20 00	X						0	0	0
KAREN CHRISTIAN BOARD MEMBER	20 00	X						0	0	0
JEFF CONDON BOARD MEMBER	20 00	X						0	0	0
STACEY DANIELS BOARD MEMBER	20 00	X						800	0	0
THERESA DUDLEY BOARD MEMBER	20 00	X						0	0	0
JOHN DUFFY BOARD MEMBER	20 00	X						0	0	0
JONATHON FIELBRANDT BOARD MEMBER	20 00	X						0	0	0
KEN FISTLER BOARD MEMBER	20 00	X						810	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
JUDY FOSTER BOARD MEMBER	20 00	X						0	0	0
ROY FREEMAN BOARD MEMBER	20 00	X						0	0	0
MATT GONZALES BOARD MEMBER	20 00	X						0	0	0
MICHAEL GRAVES BOARD MEMBER	20 00	X						800	0	0
BOB HANCHEK BOARD MEMBER	20 00	X						0	0	0
DON HARRIS BOARD MEMBER	20 00	X						0	0	0
ANN HARRIS BOARD MEMBER	20 00	X						0	0	0
JOHN HEILMAN BOARD MEMBER	20 00	X						0	0	0
DOUG HILL BOARD MEMBER	20 00	X						0	0	0
DAVID HOCKADAY BOARD MEMBER	20 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
DAVID HOUGHTON BOARD MEMBER	20 00	X						0	0	0
DEB IRVIN BOARD MEMBER	20 00	X						0	0	0
TABRIAN JOE BOARD MEMBER	20 00	X						0	0	0
JENNIFER JONES BOARD MEMBER	20 00	X						0	0	0
MAURY KOFFMAN BOARD MEMBER	20 00	X						0	0	0
CHERYL LAKE BOARD MEMBER	20 00	X						0	0	0
KIM LARGEN BOARD MEMBER	20 00	X						0	0	0
MARCI LAVALLEY BOARD MEMBER	20 00	X						0	0	0
DAWN LEVEY BOARD MEMBER	20 00	X						0	0	0
MARYANNE LEVINE BOARD MEMBER	20 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
LANCE LITTLE BOARD MEMBER	20 00	X						742	0	0
MARCIA MACKEY BOARD MEMBER	20 00	X						0	0	0
GAIL MAKI-DALBEC BOARD MEMBER	20 00	X						0	0	0
ALLYSON MCBRIDE-CULVER BOARD MEMBER	20 00	X						0	0	0
AIMEE MCKEEVER BOARD MEMBER	20 00	X						0	0	0
RICK MEETH BOARD MEMBER	20 00	X						0	0	0
EVA MENEFEE BOARD MEMBER	20 00	X						0	0	0
EURSLA MOORE-DOYLE BOARD MEMBER	20 00	X						0	0	0
CATHY MURRAY BOARD MEMBER	20 00	X						0	0	0
LIZA PARKINSON BOARD MEMBER	20 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
DAWN PIERZ BOARD MEMBER	20 00	X						0	0	0
JOE RATTI BOARD MEMBER	20 00	X						0	0	0
DAN RUDD BOARD MEMBER	20 00	X						5,000	0	0
ALFONSO SALAIS BOARD MEMBER	20 00	X						0	0	0
MELINDA SMITH BOARD MEMBER	20 00	X						0	0	0
MARY STON BOARD MEMBER	20 00	X						0	0	0
MAURICE TELESFORD BOARD MEMBER	20 00	X						0	0	0
JIM WEBBER BOARD MEMBER (ENDED 3/31/18)	20 00	X						0	0	0
RICH WINES BOARD MEMBER	20 00	X						0	0	0
BRETT SMITH SECRETARY/TREASURER	40 00	X		X				47,409	0	110,621

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
CHANDRA MADAFERRI VICE PRESIDENT	40 00	X		X				17,334	0	110,621
PAULA HERBART PRESIDENT	40 00	X		X				35,082	0	133,937
GRETCHEN DZIADOSZ EXECUTIVE DIRECTOR (ENDED 3/1/18)	55 00			X				245,738	0	114,333
MICHAEL SHOUDY EXECUTIVE DIRECTOR (BEGAN 3/2/18)	55 00			X				227,959	0	123,499
J ROBIN LANGLEY DIRECTOR MEMBER ENGAGEMENT	55 00					X		183,720	0	118,133
JENNIFER NOWACZOK-MILLER STAFF RETIREMENT PLAN ADMINISTRATOR	55 00					X		186,923	0	113,504
MATTHEW DEWOLF DIRECTOR FINANCE & IT	55 00					X		182,806	0	118,133
YVONNE WILLIAMS DIRECTOR NORTHERN ZONE	55 00					X		177,634	0	112,595
DOUGLAS PRATT DIRECTOR PUBLIC AFFAIRS	55 00					X		177,038	0	118,133
NANCY STRACHAN FORMER VP (ENDED 8/31/17)	40 00						X	139,911	0	57,081

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.
Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
MICHIGAN EDUCATION ASSOCIATION

Employer identification number
38-0827000

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 8/17/06, 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 SFAS 116 (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 SFAS 116 (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 SFAS 116 (ASC 958) relating to these items

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

b Assets included in Form 990, Part X ▶ $ _____

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

b If "Yes," explain the arrangement in Part XIII and complete the following table

		Amount
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	4,300,580	4,046,568	3,876,094	3,170,422	2,844,309
b Contributions	249,433	254,012	170,474	705,672	326,113
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	4,550,013	4,300,580	4,046,568	3,876,094	3,170,422

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

a Board designated or quasi-endowment ▶ 81 760 %

b Permanent endowment ▶ 18 240 %

c Temporarily restricted endowment ▶ 0 %

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

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		251,298		251,298
b Buildings		16,924,627	10,625,512	6,299,115
c Leasehold improvements		345,513	221,709	123,804
d Equipment		11,872,161	10,579,625	1,292,536
e Other		1,931,597	1,828,673	102,924
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c))* . . ▶				8,069,677

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 15)* ▶	

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	
DEFERRED COMPENSATION	153,598
CAPITAL LEASES	364,621
PENSION LIABILITY	81,613,408
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	82,131,627

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	57,790,952
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	-849,649		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	323,356		
e	Add lines **2a** through **2d**			2e	-526,293
3	Subtract line **2e** from line **1**			3	58,317,245
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	195,667		
c	Add lines **4a** and **4b**			4c	195,667
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	58,512,912

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	65,715,630
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	288,611		
e	Add lines **2a** through **2d**			2e	288,611
3	Subtract line **2e** from line **1**			3	65,427,019
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	195,672		
c	Add lines **4a** and **4b**			4c	195,672
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	65,622,691

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
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 38-0827000
Name: MICHIGAN EDUCATION ASSOCIATION

Supplemental Information

Return Reference	Explanation
PART V, LINE 4	INVESTMENT EARNINGS FROM DONOR-RESTRICTED ENDOWMENT FUNDS ARE CLASSIFIED AS UNRESTRICTED I NCOME ABSENT EXPLICIT DONOR STIPULATIONS TO THE CONTRARY IN THE EVENT THAT THE FAIR VALUE OF DONOR-RESTRICTED ENDOWMENT FUNDS FALLS BELOW THE LEVEL REQUIRED TO BE MAINTAINED IN PE RPETUITY, THE RESULTING DEFICIENCY IS RECORDED AS A REDUCTION OF UNRESTRICTED NET ASSETS THE SCHOLARSHIP FUND IS TO BE INVESTED WITH PRUDENT LEVELS OF RISK AND WITH THE EXPECTATIO N THAT LONG-TERM TOTAL RETURNS (YIELD PLUS APPRECIATION) WILL PRESERVE OR INCREASE THE REA L VALUE OF THE FUND (ADJUSTING FOR INFLATION) AFTER RELEASING CASH TO SUPPORT SCHOLARSHIP GRANTS AND OPERATIONAL EXPENSES THE FUND IS TO BE BROADLY DIVERSIFIED AMONG EQUITY INVEST MENTS (EXPECTED TO PROVIDE THE HIGHEST TOTAL RETURNS AND BEST INFLATION HEDGE OVER THE LON G TERM ALTHOUGH WITH THE HIGHEST VOLATILITY), FIXED-INCOME INVESTMENTS (PROVIDING STEADY I NCOME AND A STABILIZING INFLUENCE), AND CASH EQUIVALENTS (PROVIDING LIQUIDITY AND SAFETY O F PRINCIPAL) INVESTMENT RISKS ARE TO BE CONSIDERED WITHIN THE CONTEXT OF THE ENTIRE SCHOL ARSHIP FUND AND A LONG-TERM HORIZON THE INVESTMENT OBJECTIVES ARE TO PROVIDE AN AVERAGE A NNUAL, REAL BASIS, TOTAL RETURN OF 4 5% OR HIGHER AND TO HAVE SOUND PERFORMANCE RELATIVE T O MARKET INDICES AND PEER GROUPS TAILORED TO EACH ASSET CLASS, OVER A 3 TO 5 YEAR TIME HOR IZON

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	IN THE PREPARATION OF THE TAX RETURNS, TAX POSITIONS ARE TAKEN BASED ON INTERPRETATION OF FEDERAL, STATE AND LOCAL INCOME TAX LAWS MANAGEMENT PERIODICALLY REVIEWS AND EVALUATES TH E STATUS OF UNCERTAIN TAX POSITIONS AND MAKES ESTIMATES OF AMOUNTS, INCLUDING INTEREST AND PENALTIES, ULTIMATELY DUE OR OWED NO AMOUNTS HAVE BEEN IDENTIFIED, OR RECORDED, AS UNCER TAIN TAX POSITIONS FEDERAL, STATE AND LOCAL TAX RETURNS GENERALLY REMAIN OPEN FOR EXAMINA TION BY THE VARIOUS TAXING AUTHORITIES FOR A PERIOD OF THREE TO FOUR YEARS

Supplemental Information

Return Reference	Explanation
PART XI, LINE 2D - OTHER ADJUSTMENTS	ALLOCATED RENTAL EXPENSE 223,706 SCHOLARSHIP FUND INCOME 99,650

Supplemental Information

Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS	INTEREST INCOME 65 GAIN ON SALE OF FIXED ASSETS 48,372 INVESTMENT FEES 147,230

Supplemental Information

Return Reference	Explanation
PART XII, LINE 2D - OTHER ADJUSTMENTS	ALLOCATED RENTAL EXPENSE 223,706 SCHOLARSHIP FUND EXPENSES 64,905

Supplemental Information

Return Reference	Explanation
PART XII, LINE 4B - OTHER ADJUSTMENTS	INTEREST EXPENSE 70 GAIN ON SALE OF FIXED ASSETS 48,372 INVESTMENT FEES 147,230

Schedule J
(Form 990)

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.
▶ Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
MICHIGAN EDUCATION ASSOCIATION

Employer identification number
38-0827000

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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)		
b	If any of the boxes in 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 in 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		
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**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
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**		

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 and/or 1099-MISC compensation			**(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				
See Additional Data Table							

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

Additional Data

Software ID:
Software Version:
EIN: 38-0827000
Name: MICHIGAN EDUCATION ASSOCIATION

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(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				
1BRETT SMITH SECRETARY/TREASURER	(i)	47,409	0	0	82,275	28,346	158,030	0
	(ii)	0	0	0	0	0	0	0
1PAULA HERBART PRESIDENT	(i)	35,082	0	0	90,729	43,208	169,019	0
	(ii)	0	0	0	0	0	0	0
2GRETCHEN DZIADOSZ EXECUTIVE DIRECTOR (ENDED 3/1/18)	(i)	245,738	0	0	101,759	12,574	360,071	0
	(ii)	0	0	0	0	0	0	0
3MICHAEL SHOUDY EXECUTIVE DIRECTOR (BEGAN 3/2/18)	(i)	227,959	0	0	101,731	21,768	351,458	0
	(ii)	0	0	0	0	0	0	0
4J ROBIN LANGLEY DIRECTOR MEMBER ENGAGEMENT	(i)	183,720	0	0	90,827	27,306	301,853	0
	(ii)	0	0	0	0	0	0	0
5 JENNIFER NOWACZOK- MILLER STAFF RETIREMENT PLAN ADMINISTRATOR	(i)	186,923	0	0	86,496	27,008	300,427	0
	(ii)	0	0	0	0	0	0	0
6MATTHEW DEWOLF DIRECTOR FINANCE & IT	(i)	182,806	0	0	90,827	27,306	300,939	0
	(ii)	0	0	0	0	0	0	0
7YVONNE WILLIAMS DIRECTOR NORTHERN ZONE	(i)	177,634	0	0	90,827	21,768	290,229	0
	(ii)	0	0	0	0	0	0	0
8DOUGLAS PRATT DIRECTOR PUBLIC AFFAIRS	(i)	177,038	0	0	90,827	27,306	295,171	0
	(ii)	0	0	0	0	0	0	0
9NANCY STRACHAN FORMER VP (ENDED 8/31/17)	(i)	139,911	0	0	56,278	803	196,992	0
	(ii)	0	0	0	0	0	0	0

SCHEDULE O
(Form 990 or 990-EZ)

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.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
MICHIGAN EDUCATION ASSOCIATION

Employer identification number
38-0827000

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 4	THE ORGANIZATION AMENDED ITS CONSTITUTION SO THAT NOW THE PROCESS OF AMENDING THE CONSTITU TION AND BYLAWS SIMPLY STATES THAT, "AMENDMENTS TO THIS CONSTITUTION AND BYLAWS SHALL BE P RESENTED FOR ACTION AT THE ANNUAL MEETING OF THE ASSOCIATION AS DEFINED HEREIN " THE FOLLO WING WORDING WAS REMOVED "EXCEPT THAT THE REPRESENTATIVE ASSEMBLY MAY BY A TWO-THIRDS (2/ 3) VOTE ACT ON AMENDMENTS AT ITS FALL MEETING, PROVIDED ALL OTHER CONDITIONS AS CONTAINED IN THIS ARTICLE ARE FULFILLED ACTION ON AMENDMENTS MODIFYING MEMBERSHIP DUES SHALL BE TAK EN AT THE ANNUAL MEETING ONLY, EXCEPT AS STATED IN 3C BELOW "

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	AS STATED IN THE BYLAWS, MEMBERS INCLUDE ACTIVE MEMBERS, ASSOCIATE MEMBERS, STUDENT MEMBERS, MEA-RETIRED MEMBERS AND LIFE MEMBERS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 IS REVIEWED BY THE CONTROLLER, EXECUTIVE DIRECTOR, AND SECRETARY/TREASURER BE FORE IT IS FILED AFTER ANY CONCERNS PRESENTED ARE ADDRESSED, THE EXECUTIVE DIRECTOR SIGNS AND FILES THE RETURN

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	THE CONFLICT OF INTEREST POLICY IS MONITORED THROUGH ACCRUALS, PAYABLES, AND FINANCIAL STATEMENT REVIEW BY MULTIPLE PARTIES

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	COMPENSATION IS REVIEWED, DISCUSSED, AND APPROVED BY THE BOARD OF DIRECTORS REGULARLY THE EXECUTIVE DIRECTOR HAS A WRITTEN EMPLOYMENT CONTRACT THAT IS APPROVED BY THE BOARD OF DIR ECTORS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	ALL ITEMS ARE KEPT IN A CENTRAL FILE LOCATION AT HEADQUARTERS AND ARE AVAILABLE UPON REQUEST

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9	PENSION & RETIREE HEALTH BENEFIT CHANGE 48,614,836

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 4562	EMPLOYER IDENTIFICATION NUMBER 38-0827000 FOR THE YEAR ENDING AUGUST 31, 2018 MICHIGAN ED UCATION ASSOCIATION, HEREBY ELECTS, PURSUANT TO IRC SEC 168(K)(2)(D)(III), NOT TO CLAIM T HE ADDITIONAL 50% AND/OR 100% DEPRECIATION ALLOWABLE UNDER IRC SEC 168(K) FOR THE FOLLOWI NG QUALIFYING PROPERTY PLACED IN SERVICE DURING THE TAX YEAR ENDING AUGUST 31, 2018 ALL P ROPERTY IN THE 5, 10, & 15 YEAR CLASS SEE ATTACHED FORM 4562

SCHEDULE R (Form 990)

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.
▶ Information about Schedule R (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
MICHIGAN EDUCATION ASSOCIATION

Employer identification number
38-0827000

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)MICHIGAN EDUCATION ASSOCIATION SCHOLARSHIP FUND 1216 KENDALE BLVD EAST LANSING, MI 48826 38-3285500	SCHOLARSHIPS	MI	501(C)(3)	LINE 12B, II	MICHIGAN EDUCATION ASSOCIATION	Yes	
(2)CITIZENS FOR EDUCATION 1216 KENDALE BLVD EAST LANSING, MI 48826 38-3161191	SOCIAL WELFARE	MI	501(C)(4)	LINE 7	MICHIGAN EDUCATION ASSOCIATION		No
(3)MEA CLASSROOM SUPPORT FUND 1216 KENDALE BLVD EAST LANSING, MI 48826 47-1527741	GRANTS/SCHOLARSHIPS	MI	501(C)(3)	LINE 11	MICHIGAN EDUCATION ASSOCIATION		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) Disproprtionate 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
(1)MEA FINANCIAL SERVICES AND SUBSIDIARY 1350 KENDALE BLVD PO BOX 2501 EAST LANSING, MI 48826 38-2015676	ADMINISTRATION SERVICES	MI	MICHIGAN EDUCATION ASSOCIATION	C	8,123,460	11,166,231	100 000 %	Yes	

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	Yes	
b Gift, grant, or capital contribution to related organization(s)	1b		No
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	Yes	
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	Yes	
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	Yes	
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		No
r Other transfer of cash or property to related organization(s)	1r		No
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)MICHIGAN EDUCATION ASSOCIATION FINANCIAL SERVICES & SUBSIDIARIES	N	230,000	ACTUAL
(2)MICHIGAN EDUCATION ASSOCIATION FINANCIAL SERVICES & SUBSIDIARIES	L	126,000	ACTUAL
(3)MICHIGAN EDUCATION ASSOCIATION FINANCIAL SERVICES & SUBSIDIARIES	J	83,000	ACTUAL

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) Disproprtionate 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	

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)