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Form **990**  
Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047  
**2018**  
Open to Public Inspection

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](http://www.irs.gov/Form990) for instructions and the latest information.

### A For the 2019 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018

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

**C** Name of organization: DIRECTEMPLOYERS ASSOCIATION INC  
 Doing business as:  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 7602 WOODLAND DRIVE SUITE 200  
 City or town, state or province, country, and ZIP or foreign postal code: INDIANAPOLIS, IN 46278

**D** Employer identification number: 30-0008235  
**E** Telephone number: (317) 874-9000  
**G** Gross receipts \$ 13,853,108

**F** Name and address of principal officer:  
 DAN JORDAN  
 7602 WOODLAND DRIVE SUITE 200  
 INDIANAPOLIS, IN 46278

**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)(6) (insert no.)  4947(a)(1) or  527

**J** Website: WWW.DIRECTEMPLOYERS.ORG

**K** Form of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation: 2001 **M** State of legal domicile: IN

### Part I Summary

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O				
	<b>2</b> Check this box <input type="checkbox"/>				
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	14		
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	14		
	<b>5</b> Total number of individuals employed in calendar year 2018 (Part V, line 2a)	<b>5</b>	64		
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	14		
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0		
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	0			
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	0	Current Year	0
	<b>9</b> Program service revenue (Part VIII, line 2g)	14,824,607	13,601,680		
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	229,050	13,350		
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	45,986	238,060		
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	15,099,643	13,853,100		
	Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0	
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0	0		
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		7,298,496	6,643,990		
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		0	0		
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 0					
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		5,889,936	5,983,070		
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	13,188,432	12,627,070			
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	1,911,211	1,226,030			
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	8,050,191	End of Year	10,346,500
	<b>21</b> Total liabilities (Part X, line 26)	9,445,367	10,618,810		
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	-1,395,176	-272,300		

### 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: DAN JORDAN SEC/TREAS/COUNS  
 Date: 2019-11-10  
 Type or print name and title



**SCHEDULE C** (Expenses, \$) (Total program) (Form 990 of 2018) **Political Campaign and Lobbying Activities** (Revenues, \$) (Total program) (Form 990 of 2018) OMB No. 1545-0047

**2018**

Department of the Treasury Internal Revenue Service

**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](http://www.irs.gov/Form990) for instructions and the latest information.

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 Page .

Check for required schedules. Section 501(c)(2) organizations: Complete Parts 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 V, 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 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 III.

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

Name of the organization: DIRECTOR'S ASSOCIATION

Employer identification number: 30-0008235

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) Yes

26 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? No

3 Volunteer hours for political campaign activities (see instructions) 3

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

1 Enter the amount, historical data as a nonhistoric organization? If "Yes," complete Schedule D, Part II. \$ 7 No

28 Did the organization or any related organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic landmarks, historic or prehistoric structures, or other objects of historic or scientific interest? \$ 8 No

3 If the organization is a section 501(c)(3) organization, did it file Form 4720 for this year? Yes No

9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian of a trust; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV. Yes No

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

1 Permanent endowments or quasi-endowments? If "Yes," complete Schedule D, Part V. \$

11 Enter the organization or another organization that follows contributed to the organization's exempt function activities. \$

3 a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b. \$ 11a Yes

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

5 a Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part IX. \$

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. \$

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 C. 13 No

14a Did the organization maintain an office, employees, or agents outside of the United States? 14a No

4 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

5 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 any foreign organization? If "Yes," complete Schedule F, Parts II and IV. 16 No

For Paperwork Reduction Act Notice, see the instructions to Form 990 or 990-EZ. Cat. No. 50084S Schedule C (Form 990 or 990-EZ) 2018

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. Page 2 17 No

18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1e and 8g? If "Yes," complete Schedule G, Part II. 18 No

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)). 19 No

20a Check if the filing organization or more hospital facilities is a part of an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, and share of excess lobbying expenditures). 20a No

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 20b

B Check if the filing organization checked box A and "limited control" provisions apply. 21

21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 3? If "Yes," complete Schedule I, Parts I and II. (a) Filing organization's total (b) Affiliated group totals

1. Did the organization report expenditures for organizational purposes on behalf of or for domestic individuals on Part IX, Schedule I (Applicable to Form 990-EZ)? If "Yes," complete Schedule I, Parts I and III		22		No
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		Form 990 (2018)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)				
c Total lobbying expenditures (add lines 1a and 1b)		Page 4		
d Other exempt purpose expenditures				
Form 990 (2018) Exempt purpose expenditures (add lines 1c and 1d)		Page 4		
<b>Checklist of Required Schedules (continued)</b>				
f Lobbying Checklist of Required Schedules (continued) following table in both columns.				
23 If the amount on line 1e, column (a) or (b) is: Did the organization answer "Yes" to Part VII, Section B, line 3, 4, or 5 about compensation of the organization's officers, directors, trustees, key employees, and highest compensated employees? If "Yes,"		The lobbying nontaxable amount is: \$100,000 plus 15% of the excess over \$500,000.		
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$1,000,000 on the last day of the year that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d.				
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		24b		
g 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		
h Subtract line 1g from line 1a. If zero or less, enter -0-				
i Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		24d		
i Subtract line 1i from line 1c. If zero or less, enter -0-				
25a Section 501(c)(3), 501(c)(19), and 501(c)(29) organizations: Did the organization file Form 4720 reporting section 501(c)(3) or (19) or (29) excess benefit transactions with a disqualified person during the year? If "Yes," complete Schedule L, Part I.		25a Yes No		
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?		25b		
26 Did the organization report any amount on Part X, line 3, b, 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		
<b>Lobbying Expenditures During 4-Year Averaging Period</b>				
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 controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III.		27 (e) Total		
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV):				
2a Lobbying conditions for applicable thresholds, conditions, and exceptions:				
a A current or former officer, director, trustee, or key employee				
b Lobbying ceiling amount (150% of line 2a, column(e))		No		
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L,				
c Total lobbying expenditures		28b No		
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an				
d Grassroots contact, trustee, or indirect owner? If "Yes," complete Schedule L, Part IV		28c Yes		
29 Did the organization receive more than \$25,000 in non-cash contributions of art, historical				
e Grassroots ceiling amount		No		
30 Did the organization receive contributions of art, historical				
contributions? If "Yes," complete Schedule M		30 No		
31 Grassroots lobbying expenditures terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.		No		
<b>Schedule C (Form 990 or 990-EZ) 2018</b>				
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 II-B in Schedule R.		34 Yes		
<b>Form 5768 (election under section 501(h)).</b>				
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a) 35a (b) No		
35b 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 Amount		
36 Section 501(c)(3) organizations: Did the organization make any transfers to an exempt non-charitable related organization in an attempt to influence public opinion on a legislative matter or referendum, through the use of:				
37 a Volunteers? b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		37		
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? If Form 990 filers are required to complete Schedule O:		38 Yes		
d Mailing to members, legislators, or the public?				
e Publications, or published or broadcast statements?				
f Grants to other organizations for lobbying purposes?		Yes No		
g Direct contact with legislators, their staffs, government officials, or a legislative body?				
h a Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		1a 1b		
j c Both a and b are required to comply with backup withholding rules for reportable payments to vendors and reportable (gambling) winnings to prize winners?				
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		2a		
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?		Page 20		

<b>1501(c)(6)</b>		<b>Object ID: 201933179349306833 - Submission: 2019-11-13</b>		<b>TIN: 30-008235</b>	
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<b>SCHEDULE D</b>		<b>Supplemental Financial Statements</b>		<b>OMB No. 1545-0047</b>	
Part III-B		Complete if the organization is exempt under section 1501(c)(4), section 201(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 II, line 7b is answered "Yes."		Open to Public Inspection	

Part III-B		Complete if the organization is exempt under section 1501(c)(4), section 201(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 II, line 7b is answered "Yes."		Open to Public Inspection	
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1 Name of the organization		2b		Employee identification number	
2b		5a		No	

Part I		Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts		2a	
2a		2b		5a	

3		3		5c	
4		4		6a	

5		5		6b	
6		6		7a	

Part II		Conservation Easements		Schedule C (Form 990 or 990-EZ) 2019	
1c		1c		7c	

2		2		7d	
3		3		7e	

4		4		7f	
5		5		7g	

6		6		7h	
7		7		8	

8		8		9a	
9		9		9b	

10		10		10a	
11		11		11a	

12		12		12a	
13		13		12b	

Part III		Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets		13a	
13a		13a		13b	

14		14		14a	
15		15		14b	

15		15		15	
16		16		16	

16		16		16	
17		17		17	

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18		18		18	
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23		23		23	

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24		24		24	

24		24		24	
25		25		25	

25		25		25	
26		26		26	

Part III Other organizational records, check any of the following that are a significant use of its collection items (check all that apply).

Table with 4 columns: Question, Amount, Yes, No. Rows include: 1a Public exhibition, 1b Scholarly research, 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?

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 21.

Table with 4 columns: Question, Amount, Yes, No. Rows include: 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 5 Is a director, officer, trustee, or other intermediary for contributions of other assets not included on Form 990, Part X? 6 Did the organization have members or stockholders? 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? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body? 8a Did the organization have a written conflict of interest policy? 8b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?

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

Table with 4 columns: Question, Amount, Yes, No. Rows include: 1a Beginning of year balance, 10a Contributions, 10b Net assets, 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the Form 990? 12a Did the organization have a written conflict of interest policy? 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15a Are there endowment funds not in the possession of the organization that are held and administered for the benefit of (i) unrelated organizations, (ii) related organizations, or (iii) other officers or key employees of the organization? 15b If "Yes" on 15a(ii), are the related organizations listed as required on Schedule R? 15c If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).

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.

Table with 4 columns: Question, Amount, Yes, No. Rows include: 16a Description of property 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

Table with 4 columns: Question, Amount, Yes, No. Rows include: 17 Buildings, 18 Equipment, 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: DAN JORDAN 7602 WOODLAND DRIVE SUITE 200 INDIANAPOLIS, IN 46278 (317) 874-9000

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.

Table with 4 columns: Question, Amount, Yes, No. Rows include: (1) Financial derivatives, (2) Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees, (3) Other. 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.



(i)	206,793	0	0	0
(ii)	2,890,681	0	0	0

**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 the box if the text of the footnote has been provided in Part XIII.

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (Form 990) 2018**

(A) Name and Title	(B) Average hours per week (list any hours for related positions)	(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
3 HEATHER HOFFMAN COO/RECRUITER ROOSTER Schedule D (Form 990) 2018			280,955	0	0
<b>Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return</b>					
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.					
4 HAROLD COOPER VP PRODUCT DEVELOPMENT			250,015	0	1,076,821
2 Amounts included on line 1 but not on Form 990, Part VII, line 1:					
a Net unrealized gains (losses) on investments			-103,166	0	0
b Donated services and use of facilities			0	0	0
5 JENNIFER POLCER VP COMMUNICATIONS			81,554	0	0
d Other (Describe in Part XIII.)			1,779,994	0	0
(1e) Add lines 2a through 2d					1,076,821
6 BETH BLATER VP PRODUCT DEVELOPMENT	40.00		167,823	250,015	13,853,801
(49) JENNIFER POLCER VP COMMUNICATIONS	40.00		181,554	0	848
(20) SEMI BLATER VP MEMBERSHIP DEVELOPMENT	40.00		167,391	167,823	726
(5) TOM RECKHART VP COMMUNICATIONS	40.00		0	167,391	13,853,801

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

1 Total expenses and losses per audited financial statements	2a	2b	2c	2d	2e
14,680,607				2,053,529	2,053,529
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				2,053,529
3 Subtract line 2e from line 1	3				12,627,077
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:	4a	4b			
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	4b			
b Other (Describe in Part XIII.)	4b				
1b Sub-Total	4c				
5 c Total from continuation sheets to Part VII, Section A	5				12,627,077

**Part XIII Supplemental Information**

2 Provide the descriptions required for Part III, 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, line 4; and Part XII, line 2d - OTHER ADJUSTMENTS. Attach this part to provide any additional information.

Return Reference	Explanation
PART X, LINE 2: 3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individuals on Schedule J (Form 990) 2018	DIRECTEMPLOYERS ASSOCIATION, INC (THE ASSOCIATION) IS EXEMPT FROM INCOME TAX UNDER SECTION 501(C)(6) OF THE INTERNAL REVENUE CODE AND A SIMILAR PROVISION OF INDIANA LAW. HOWEVER, THE ASSOCIATION IS SUBJECT TO FEDERAL INCOME TAX ON UNRELATED BUSINESS TAXABLE INCOME. THE ASSOCIATION'S IRS FORM 990 IS SUBJECT TO REVIEW AND EXAMINATION BY FEDERAL AND STATE AUTHORITIES. THE ASSOCIATION DOES NOT PROVIDE ANY INFORMATION, EXPLANATION, OR DESCRIPTIONS REQUIRED BY PART XIII TO BE TAXABLE TO THE EXTENT THAT ARE OBTAINED FROM FINANCIAL STATEMENTS.

Return Reference	Explanation
PART XII, LINE 2D - OTHER ADJUSTMENTS:	LESS: EXPENSES ALLOCATED TO DIRECTEMPLOYERS RECRUITING MARKETING SOLUTION

**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.

Additional Data	(A) Name and business address	(B) Description of services	(C) Compensation
Software ID:			
Additional Data	Software Version:	Return to Form	

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: 0

**Part VII Statement of Revenue**  
**Schedule L Transactions with Interested Persons**  
 (Form 990 or 990-EZ)  
 Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 28a or 40b.  
 Attach to Form 990 or Form 990-EZ, exempt revenue.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047  
**2018**  
 Revenue included from tax under sections  
**Open to Public Inspection**

Department of the Treasury  
 Internal Revenue Service

Internal Revenue campaigns . . . . . **1a**

Name of the organization  
 DIRECT EMPLOYERS ASSOCIATION INC  
 Membership dues . . . . . **1b**

**Employer identification number**  
 30-0008235

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1. (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No
ated organizations	<b>1d</b>			
ernment grants (contributions)	<b>1e</b>			
ther contributions, gifts, grants, and similar amounts not included above	<b>1f</b>			

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958. . . . . \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization. . . . . \$

**Part II Loans to and/or From Interested Persons.**  
 Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Business Code from the organization?		(e) Original amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
MEMBERSHIP DUES & FEES			561300		13,174,897	13,174,897						
TIME SETUP FEES			561300		185,000	185,000	Yes	No	Yes	No	Yes	No
MANAGEMENT FEES			561300		150,000	150,000						
NGLE JOB POSTINGS			561300		91,986	91,986						
<b>Total</b>												

f All other program service revenue. . . . . 13,601,603

**Part III Grants or Assistance Benefiting Interested Persons.**  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person (similar amounts)	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
4 Income from investment of tax-exempt proceeds		13,999		13,999
5 Royalties				
6a Gross rents	(i) Real (ii) Personal			
b Less: rental expenses				

**For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.** Cat. No. 50056A Schedule L (Form 990 or 990-EZ) 2016

d Net rental income or (loss) . . . . . Page 2

Schedule L (Form 990 or 990-EZ) 2016 Page :

**Part IV Business Transactions Involving Interested Persons.**  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) DAN JORDAN	OFFICER	5,900	ADVERTISING		No

8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .

**Part V Supplemental Information**  
 Provide a list of information responses to questions on Schedule L (see instructions).

Return Reference	Explanation
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INVOLVING INTERESTED PERSONS PROFESSIONAL TRUCK RACING TEAM OWNED BY DAN JORDAN, WHOM SERVES AS SECRETARY, TREASURER AND CHIEF COUNSEL FOR THE ASSOCIATION. AS A SPONSOR, THE ASSOCIATION'S NAME AND LOGO IS

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SCHEDULE O Supplemental information to Form 990 or 990-EZ (Form 990 or 990-EZ) 2018

Department of the Treasury Internal Revenue Service Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or 990-EZ. Schedule L (Form 990 or 990-EZ) 2018 Open to Public Inspection

Name of the organization (loss) from sales of inventory DIRECTEMPLOYERS ASSOCIATION Revenue Business Code 990099 238.066 30-0008235 238.06

Table with 2 columns: Return Reference, Explanation. Rows include FORM 990, PART I, LINE 1; FORM 990, PART III, LINE 1; FORM 990, PART VI, SECTION A, LINE 6; FORM 990, PART VI, SECTION A, LINE 7A; FORM 990, PART VI, SECTION B, LINE 11B; FORM 990, PART VI, SECTION B, LINE 12C; FORM 990, PART VI, SECTION B, LINE 15; FORM 990, PART VI, SECTION C, LINE 19; FORM 990, PART XII, LINE 2C.

Form 990 Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Cat. No. 51056K Schedule C (Form 990 or 990-EZ) 2018

Table with 4 columns: Description, Amount, Software ID, Software Version. Rows include 11 Fees for services (non-employees): Legal (134,715), Accounting (46,494), Lobbying, Professional fundraising services, Investment management fees, Other (11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O), 12 Advertising and promotion (654,635), 13 Office expenses (36,945), 14 Information technology, 15 Royalties, 16 Occupancy (178,757), 17 Travel (189,659), 18 Payments of travel or entertainment expenses for any federal, state, or local public officials, 19 Conferences, conventions, and meetings.

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20 Interest			
21 Payments to affiliates			
22 Depreciation, depletion, and amortization	23,344		
23 Insurance	36,089		
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 XPAND SET-UP ANNUAL FEE	2,008,800		
b NASWA ALLIANCE PAYMENTS	1,365,740		
c TECHNICAL SERVICE	679,421		
d SEMINARS AND BUSINESS M	332,963		
e All other expenses	295,515		
25 Total functional expenses. Add lines 1 through 24e	12,627,074		
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 <input type="checkbox"/> 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	2,437,692	1	2,696,408
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	3,113,443	4	4,797,855
	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		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,329,745		
	b Less: accumulated depreciation	10b 678,901	59,997	10c 650,844
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	2,439,059	15	2,201,402
16 Total assets. Add lines 1 through 15 (must equal line 34)	8,050,191	16	10,346,509	
Liabilities	17 Accounts payable and accrued expenses	409,534	17	1,012,989
	18 Grants payable		18	
	19 Deferred revenue	5,994,833	19	6,715,147
	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	3,041,000	25	2,890,681
	26 Total liabilities. Add lines 17 through 25	9,445,367	26	10,618,817

**Organizations that follow SFAS 117 (ASC 958), check here**  **and**  **file Public Financial Reports** **ObjectID: 201933179349306833 - Submission: 2019-11-13**

**SCHEDULE R (Form 990)** **Related Organizations and Unrelated Partnerships**

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

30	Capital stock or trust principal, or current funds	30		30	
31	Organizational surplus, or land, building or equipment fund	31		31	
32	Retained earnings, endowment, accumulated income, or other funds	32		32	
33	Total net assets or fund balances	33	1,395,176	33	-272,308
34	Total liabilities and net assets/fund balances	34	8,050,191	34	10,346,509

**Part II Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 33

8	Prior period adjustments	8		8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9		9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10		10	-272,308

**Part XII Financial Statements and Reporting**

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

1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		2a	No
2b	Were the organization's financial statements audited by an independent accountant?	2b		2b	Yes
2c	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 of an independent accountant?	2c		2c	Yes

**Part XIII Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" or "No" on Form 990, Part IV, line 33

3a	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.	3a		3a	Yes
3b	Name, address, and EIN of related organization	3b		3b	
3c	Primary activity	3c		3c	
3d	Legal domicile (state or foreign country)	3d		3d	
3e	Direct controlling entity	3e		3e	
3f	Predominant share of income (related, unrelated, excluded from tax under sections 512-514)	3f		3f	

**Additional Data** **Return to Form**

**Software ID:**

**Software Version:**

**Form 990, Special Condition Description:**

**Special Condition Description**

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**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered 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) Shareholder percentage
(1) DIRECTEMPLOYERS RECRUITMENT MARKETING SOLUTIONS INC  7602 WOODLAND DRIVE SUITE 200 INDIANAPOLIS, IN 46278 82-4368648	EMPLOYMENT SERVICES	IN	DIRECTEMPLOYERS ASSOCIATION INC	C	-1,

Schedule R (Form 990) 2018

**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 3.

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization 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 . . . . .
- b Gift, grant, or capital contribution to related organization(s) . . . . .
- c Gift, grant, or capital contribution from related organization(s) . . . . .
- d Loans or loan guarantees to or for related organization(s) . . . . .
- e Loans or loan guarantees by related organization(s) . . . . .
- f Dividends from related organization(s) . . . . .
- g Sale of assets to related organization(s) . . . . .
- h Purchase of assets from related organization(s) . . . . .
- i Exchange of assets with related organization(s) . . . . .
- j Lease of facilities, equipment, or other assets to related organization(s) . . . . .
- k Lease of facilities, equipment, or other assets from related organization(s) . . . . .
- l Performance of services or membership or fundraising solicitations for related organization(s) . . . . .
- m Performance of services or membership or fundraising solicitations by related organization(s) . . . . .
- n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .
- o Sharing of paid employees with related organization(s) . . . . .
- p Reimbursement paid to related organization(s) for expenses . . . . .
- q Reimbursement paid by related organization(s) for expenses . . . . .
- r Other transfer of cash or property to related organization(s) . . . . .
- s Other transfer of cash or property from related organization(s) . . . . .

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved



**Software version:**