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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 black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
INTERNATIONAL FOUNDATION OF EMPLOYEE BENEFIT PLANS INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
18700 W BLUEMOUND RD PO BOX 69

City or town, state or country, and ZIP + 4
BROOKFIELD, WI 530080069

D Employer identification number
39-1034021

E Telephone number
(262)786-6700

G Gross receipts $ 36,947,714

F Name and address of principal officer
MICHAEL WILSON
18700 W BLUEMOUND RD PO BOX 69
BROOKFIELD, WI 530080069

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

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

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

J Website: ▶ WWW IFEBP ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶ | **L** Year of formation 1954 | **M** State of legal domicile WI

Part I Summary

1 Briefly describe the organization's mission or most significant activities
EDUCATIONAL SOURCE FOR EMPLOYEE BENEFITS, COMPENSATION, AND FINANCIAL LITERACY

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**	44
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	44
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	**5**	143
6	Total number of volunteers (estimate if necessary)	**6**	187
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	413,225
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	105,270

		Prior Year	Current Year
Revenue	**8** Contributions and grants (Part VIII, line 1h)	0	0
	9 Program service revenue (Part VIII, line 2g)	24,032,643	25,164,308
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,135,770	658,396
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,441,415	1,085,911
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	26,609,828	26,908,615
Expenses	**13** Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,570	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)	10,272,429	10,639,940
	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)	15,125,747	15,824,126
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	25,399,746	26,464,066
	19 Revenue less expenses Subtract line 18 from line 12	1,210,082	444,549

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	**20** Total assets (Part X, line 16)	30,330,910	30,356,023
	21 Total liabilities (Part X, line 26)	19,636,637	23,886,400
	22 Net assets or fund balances Subtract line 21 from line 20	10,694,273	6,469,623

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

****** | 2012-11-12
Signature of officer | Date

MICHAEL WILSON CHIEF EXECUTIVE OFFICER
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ROSE DOHERTY	Date	Check if self-employed ☐	Preparer's taxpayer identification number (see instructions) P00653989
Firm's name (or yours if self-employed), address, and ZIP + 4: LEGACY PROFESSIONALS LLP, 311 S WACKER DRIVE STE 4000, CHICAGO, IL 60606			EIN ▶ 32-0043599 Phone no ▶ (312) 368-0500

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 to any question in this Part III . . . . . ☑

1 Briefly describe the organization's mission

THE INTERNATIONAL FOUNDATION OF EMPLOYEE BENEFIT PLANS IS A NONPROFIT ORGANIZATION, DEDICATED TO BEING A LEADING OBJECTIVE AND INDEPENDENT GLOBAL SOURCE OF EMPLOYEE BENEFITS, COMPENSATION, AND FINANCIAL LITERACY EDUCATION AND INFORMATION

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 and section 4947(a)(1) trusts 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 $ 8,398,696 including grants of $) (Revenue $ 15,789,630)

EDUCATIONAL PROGRAMS, SERVICES AND CONFERENCES RELATED TO EMPLOYEE BENEFIT PLANS

4b (Code) (Expenses $ 4,025,605 including grants of $) (Revenue $ 4,306,318)

EDUCATION AND CERTIFICATION PROGRAMS RELATED TO THE CERTIFIED EMPLOYEE BENEFITS SPECIALIST DESIGNATION

4c (Code) (Expenses $ 2,832,602 including grants of $) (Revenue $ 413,225)

BUSINESS DEVELOPMENT INCLUDES SALES, PARTNERSHIPS, ADVERTISING, PUBLIC RELATIONS, AND MARKETING RELATING TO EMPLOYEE BENEFITS, FINANCIAL LITERACY, AND RETIREMENT SECURITY

(Code) (Expenses $ 2,632,428 including grants of $) (Revenue $ 5,741,046)

OTHER PROGRAM SERVICES INCLUDE THE FOLLOWING - PRODUCTION OF PUBLICATIONS, INFORMATION SERVICES AND RESEARCH FOR EMPLOYEE BENEFIT PLANS - DEVELOPMENT, PRODUCTION, AND SUPPORT OF E-LEARNING EDUCATIONAL COURSES - PROMOTION, MARKETING, AND SALES OF PROGRAMS

4d Other program services (Describe in Schedule O)

(Expenses $ 2,632,428 including grants of $) (Revenue $ 5,741,046)

4e **Total program service expenses** ▶ $ 17,889,331

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	Yes	
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		No
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, 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		No
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, line10? *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	Yes	
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, XII, and XIII*	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, XII, and XIII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Part I*	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Part 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 assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Part 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*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** All Form 990 filers that operated one or more hospitals must attach audited financial statements	20b		

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States 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 and other assistance to individuals in the United States 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, questions 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 questions 24b–24d and complete Schedule K. If "No," go to line 25*	**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) and 501(c)(4) 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**		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? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *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 a grant selection committee member, or to a person related to such an individual? *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 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**	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	**34**	Yes	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	**35a**		No
b	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**		No
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**		No
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 11 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 to any question in this Part V . . . . . .

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	**1a**	206		
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**	143			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			**2b**	Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
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," 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 or securities account)?			**4a**	Yes	
b	If "Yes," enter the name of the foreign country ▶ CA See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts					
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?			**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**		No
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**		No
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**		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .			**7f**		No
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 and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			**8**		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			**9a**		
b	Did the 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.** All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state			**13a**		
b	Enter the aggregate 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 aggregate 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 to any question 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	44		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	44		
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		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .		5		No
6	Did the organization have members or stockholders?		6	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		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 the 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

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 See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

AL HAMWRIGHT
18700 W BLUEMOUND RD
BROOKFIELD, WI 530080069
(262) 786-6700

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

Check if Schedule O contains a response to any question 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, and **current** key employees 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 organizations compensated any current or former officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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 (describe hours for related organizations in Schedule O)	(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										
1b **Sub-Total** . . . . . ▶										
c **Total from continuation sheets to Part VII, Section A** . . . . ▶										
d **Total (add lines 1b and 1c)** . . . . . ▶								1,107,346	0	259,288

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 ▶ 12

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		No
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
REINHART BOERNER VAN DEUREN SC 1000 NORTH WATER STREET SUITE 1700 MILWAUKEE, WI 53202	LEGAL SERVICES	293,137
INTERNATIONAL DELIVERY SOLUTIONS LLC 7340 S HOWELL AVENUE STE 5 OAK CREEK, WI 531542108	DELIVERY SERVICES	198,555

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 ▶ 2

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 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	PROGRAM REGISTRATION A	900099	15,789,630	15,789,630	
	b	MEMBERSHIP DUES AND SE	900099	4,898,840	4,898,840	
	c	CEBS CERTIFICATION PRO	900099	3,302,845	3,302,845	
	d	E-LEARNING	900099	465,991	465,991	
	e	ADVERTISING	541800	413,225		413,225
	f	All other program service revenue		293,777	293,777	
	g	**Total.** Add lines 2a–2f . . . . . ▶		25,164,308		
	3	Investment income (including dividends, interest and other similar amounts) . . . . . ▶		487,779		487,779
	4	Income from investment of tax-exempt bond proceeds . . ▶				
	5	Royalties . . . . . ▶				
		(i) Real / (ii) Personal				
	6a	Gross rents				
	b	Less rental expenses				
	c	Rental income or (loss)				
	d	Net rental income or (loss) . . . . . ▶				
		(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory: 9,432,429				
	b	Less cost or other basis and sales expenses: 9,261,812				
	c	Gain or (loss): 170,617				
	d	Net gain or (loss) . . . . . ▶	170,617			170,617
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: 1,863,198				
	b	Less cost of goods sold . . b: 777,287				
	c	Net income or (loss) from sales of inventory . . ▶	1,085,911	1,085,911		
		Miscellaneous Revenue / Business Code				
	11a					
	b					
	c					
	d	All other revenue				
	e	**Total.** Add lines 11a–11d . . . . . ▶				
	12	**Total revenue.** See Instructions . . . ▶	26,908,615	25,836,994	413,225	658,396

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) but are not required to complete columns (B), (C), and (D)

Check if Schedule O contains a response to any question in this Part IX . . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21				
2	Grants and other assistance to individuals in the United States See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	468,044		468,044	
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	6,772,146	4,479,545	2,292,601	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	1,240,030	818,690	421,340	
9	Other employee benefits	1,637,340	1,033,296	604,044	
10	Payroll taxes	522,380	327,109	195,271	
11	Fees for services (non-employees)				
a	Management				
b	Legal	298,750		298,750	
c	Accounting	72,871	10,811	62,060	
d	Lobbying				
e	Professional fundraising *See Part IV, line 17* . .				
f	Investment management fees	22,124		22,124	
g	Other	195,804	117,149	78,655	
12	Advertising and promotion	130,322	130,322		
13	Office expenses	3,806,205	3,438,630	367,575	
14	Information technology	434,471	57,500	376,971	
15	Royalties . .	27,373	27,373		
16	Occupancy	353,055		353,055	
17	Travel	1,586,234	384,265	1,201,969	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	6,750,949	6,350,253	400,696	
20	Interest	40,218		40,218	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	875,051		875,051	
23	Insurance	155,806	66,285	89,521	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	CREDIT CARD FEES	418,028	382,282	35,746	
b	MARKETING & INFO SERVIC	205,356	205,356		
c	SPECIAL PROJECTS	109,033		109,033	
d	UNRELATED BUSINESS INCO	60,298		60,298	
e					
f	All other expenses	282,178	60,465	221,713	
25	**Total functional expenses.** Add lines 1 through 24f	26,464,066	17,889,331	8,574,735	0
26	**Joint costs.** Check here ▶ ☐ if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		-5,907	1	-17,586
	2	Savings and temporary cash investments		1,916,485	2	2,274,742
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		468,749	4	399,240
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		572,621	8	564,821
	9	Prepaid expenses and deferred charges		1,083,848	9	1,282,521
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 17,921,542			
	b	Less accumulated depreciation	10b 10,880,354	7,041,868	10c	7,041,188
	11	Investments—publicly traded securities		14,100,405	11	11,466,535
	12	Investments—other securities See Part IV, line 11		4,817,527	12	7,078,511
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		335,314	15	266,051
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		30,330,910	16	30,356,023
Liabilities	17	Accounts payable and accrued expenses		3,187,581	17	2,399,134
	18	Grants payable			18	
	19	Deferred revenue		7,892,256	19	9,006,436
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability *Complete Part IV of Schedule D*			21	
	22	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		1,500,000	24	1,250,000
	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		7,056,800	25	11,230,830
	26	**Total liabilities.** Add lines 17 through 25		19,636,637	26	23,886,400
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		10,661,077	27	6,432,028
	28	Temporarily restricted net assets		33,196	28	37,595
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117, 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		10,694,273	33	6,469,623
	34	Total liabilities and net assets/fund balances		30,330,910	34	30,356,023

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI . . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12) . . .	1	26,908,615
2	Total expenses (must equal Part IX, column (A), line 25)	2	26,464,066
3	Revenue less expenses Subtract line 2 from line 1	3	444,549
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	10,694,273
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-4,669,199
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	6,469,623

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question 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
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separated basis			
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		

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
INTERNATIONAL FOUNDATION OF EMPLOYEE BENEFIT PLANS INC

Employer identification number
39-1034021

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 ☐ A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

_____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☑ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization? **11g(i)**		
(ii) a family member of a person described in (i) above? **11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document? Yes	(iv) No	(v) Did you notify the organization in col (i) of your support? Yes	(v) No	(vi) Is the organization in col (i) organized in the U S ? Yes	(vi) No	(vii) Amount of support?
Total									

Part II **Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public Support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
11 **Total support** (Add lines 7 through 10)						

12 Gross receipts from related activities, etc (See instructions) **12**

13 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2011 (line 6 column (f) divided by line 11 column (f)) **14**

15 Public Support Percentage for 2010 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2011.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b **33 1/3% support test—2010.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a **10%-facts-and-circumstances test—2011.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization

b **10%-facts-and-circumstances test—2010.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization

18 **Private Foundation** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in IRC 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	4,517,598	4,718,246	4,690,766	4,725,165	4,890,793	23,542,568
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	20,118,385	20,707,527	19,113,264	21,241,636	21,723,487	102,904,299
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	24,635,983	25,425,773	23,804,030	25,966,801	26,614,280	126,446,867
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b						0
8 **Public Support** (Subtract line 7c from line 6)						126,446,867

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6	24,635,983	25,425,773	23,804,030	25,966,801	26,614,280	126,446,867
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	978,071	1,167,295	740,180	515,090	487,779	3,888,415
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	978,071	1,167,295	740,180	515,090	487,779	3,888,415
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	146,587	110,664	73,633	106,926	105,270	543,080
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support** (Add lines 9, 10c, 11 and 12)	25,760,641	26,703,732	24,617,843	26,588,817	27,207,329	130,878,362

14 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶

Section C. Computation of Public Support Percentage

15	Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15	96 610 %
16	Public support percentage from 2010 Schedule A, Part III, line 15	16	96 450 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2011** (line 10c column (f) divided by line 13 column (f))	17	2 970 %
18	Investment income percentage from **2010** Schedule A, Part III, line 17	18	3 100 %

19a **33 1/3% support tests—2011.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☑

b **33 1/3% support tests—2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

20 **Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ▶

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
INTERNATIONAL FOUNDATION OF EMPLOYEE BENEFIT PLANS INC

Employer identification number
39-1034021

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate 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 may 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" to 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 pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a–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	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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 and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, 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 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, 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) Revenues included in 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 relating to these items

a Revenues included in 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 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 XIV

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" to 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 XIV 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? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to 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					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶
- b Permanent endowment ▶
- c Term endowment ▶

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)		
(ii) related organizations	3a(ii)		
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment. 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		687,374		687,374
b Buildings		6,631,741	3,711,808	2,919,933
c Leasehold improvements		10,602,427	7,168,546	3,433,881
d Equipment				
e Other				
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				7,041,188

Part VII Investments—Other Securities. 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) COMMON COLLECTIVE TRUSTS	4,726,475	F
(B) ALTERNATIVE INVESTMENT TRUSTS	1,276,975	F
(C) REAL ESTATE INVESTMENT TRUSTS	1,075,061	F
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶	7,078,511	

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
DUE TO RELATED PARTIES	7,944
REFUNDS PAYABLE	13,052
HOTEL DEPOSITS HELD FOR OTHERS	757,339
DEFINED BENEFIT PLAN ACCRUED COST	10,379,310
CAPITAL LEASE OBLIGATION	73,185
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	11,230,830

2. Fin 48 (ASC 740) Footnote In Part XIV, 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 (ASC740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	26,908,615
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	26,464,066
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	444,549
4	Net unrealized gains (losses) on investments	4	-87,086
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-4,582,113
9	Total adjustments (net) Add lines 4 - 8	9	-4,669,199
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-4,224,650

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	27,027,506
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	27,027,506
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 XIV)	4b	-118,891		
c	Add lines **4a** and **4b**			4c	-118,891
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	26,908,615

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	26,992,584
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 XIV)	2d	777,287		
e	Add lines **2a** through **2d**			2e	777,287
3	Subtract line **2e** from line **1**			3	26,215,297
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	22,124		
b	Other (Describe in Part XIV)	4b	226,645		
c	Add lines **4a** and **4b**			4c	248,769
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	26,464,066

Part XIV Supplemental Information

Complete this part to 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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	THE FOUNDATION IS AN ORGANIZATION DESCRIBED IN SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND THUS IS GENERALLY NOT SUBJECT TO TAX THE LLC IS CONSIDERED A DISREGARDED ENTITY BY THE IRS WITHIN THE FOUNDATION THE FOUNDATION IS SUBJECT TO TAX, HOWEVER, ON ANY UNRELATED BUSINESS INCOME THE INCOME TAXES PAID IN 2011 AND 2010 WERE $60,298 AND $37,686 RESPECTIVELY IN ADDITION, THE INTERNAL REVENUE SERVICE HAS DETERMINED THAT THE FOUNDATION IS NOT A PRIVATE FOUNDATION WITHIN THE MEANING OF SECTION 509(A) OF THE INTERNAL REVENUE CODE AT DECEMBER 31, 2011, THE FOUNDATION HAS DETERMINED THAT NO INCOME TAXES ARE DUE FOR ITS ACTIVITIES ACCORDINGLY, NO ACCRUAL FOR INCOME TAXES HAS BEEN RECORDED IN THE ACCOMPANYING FINANCIAL STATEMENTS THE FOUNDATION FILES FORM 990, RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX, FORM 990-T, EXEMPT ORGANIZATION BUSINESS INCOME TAX RETURN, AND FORM 4-T, WISCONSIN EXEMPT ORGANIZATION BUSINESS FRANCHISE OR INCOME TAX RETURN THE FOUNDATION'S RETURNS ARE SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE AND THE STATE OF WISCONSIN UNTIL THE APPLICABLE STATUTE OF LIMITATIONS EXPIRE
PART XI, LINE 8 - OTHER ADJUSTMENTS		BENEFIT-RELATED CHANGES OTHER THAN NET PERIOD PENSION COST -4,579,433 FOREIGN CURRENCY GAINS -2,680 TOTAL TO SCHEDULE D, PART XI, LINE 8 -4,582,113
PART XII, LINE 4B - OTHER ADJUSTMENTS		COST OF GOODS SOLD -777,287 REALIZED GAINS ON INVESTMENTS SOLD 170,617 INTEREST AND DIVIDEND INCOME 487,779
PART XIII, LINE 2D - OTHER ADJUSTMENTS		COST OF GOODS SOLD 777,287
PART XIII, LINE 4B - OTHER ADJUSTMENTS		RECLASSIFICATION OF INTEREST INCOME 3,069 UNRELATED BUSINESS INCOME TAX 60,298 INTEREST EXPENSE 40,218 STRATEGIC INITIATIVES 106,250 OTHER EXPENSES 16,810

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SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990. ▶ See separate instructions.

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2011

Open to Public Inspection

Name of the organization
INTERNATIONAL FOUNDATION OF EMPLOYEE BENEFIT PLANS INC

Employer identification number
39-1034021

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

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

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States

3 Activites per Region (Use Part V if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region or independent contractors	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region/investments in region
NORTH AMERICA	0	1	CANADIAN PROGRAM SERVICE	EDUCATIONAL PROGRAMS	1,262,856
NORTH AMERICA	0	1	CANADIAN PROGRAM SERVICE	RESEARCH AND DEVELOPMENT	42,966
NORTH AMERICA	0	0	CANADIAN PROGRAM SERVICE	BOARD AND COMMITTEE	16,822
NORTH AMERICA	0	0	CANADIAN PROGRAM SERVICE	PUBLICATIONS	15,250
NORTH AMERICA	0	0	CANADIAN PROGRAM SERVICE	SUPPORT OF MEMBERSHIP	43,176
3a Sub-total	0	2			1,381,070
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	2			1,381,070

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Check this box if no one recipient received more than $5,000 . . . . . ▶ ☐
Use Part V if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . ▶ _____

3 Enter total number of other organizations or entities . . . . . ▶

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Use Part V if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

1	Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926 (see instructions for Form 926)*	☐ Yes	☑ No
2	Did the organization have an interest in a foreign trust during the tax year? *If " Yes," the organization may be required to file Form 3520 and/or Form 3520-A. (see instructions for Forms 3520 and 3520-A)*	☐ Yes	☑ No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations. (see instructions for Form 5471)*	☐ Yes	☑ No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see instructions for Form 8621)*	☐ Yes	☑ No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see instructions for Form 8865)*	☐ Yes	☑ No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see instructions for Form 5713).*	☐ Yes	☑ No

Part V Supplemental Information

Complete this part to provide the information (see instructions) required in Part I, line 2, and any additional information.

Identifier	ReturnReference	Explanation

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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" to Form 990, Part IV, question 23.
▶ Attach to Form 990. ▶ See separate instructions.

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Name of the organization
INTERNATIONAL FOUNDATION OF EMPLOYEE BENEFIT PLANS INC

Employer identification number
39-1034021

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 in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items			
	☑ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☑ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ 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 orprovision of all 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 officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply			
	☑ Compensation committee	☑ Written employment contract		
	☐ Independent compensation consultant	☑ Compensation survey or study		
	☐ Form 990 of other organizations	☑ Approval by the board or compensation committee		
4	During the year, did any person listed in 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**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in 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**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in 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**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to 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 Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in 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, columns (D) and (E) for that individual

(A) Name		(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 reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) MICHAEL WILSON	(i)	298,084	27,000	13,931	66,866	12,138	418,019	0
	(ii)	0	0	0	0	0	0	0
(2) ALBERT HAMWRIGHT	(i)	149,534	5,000	693	15,785	9,532	180,544	0
	(ii)	0	0	0	0	0	0	0
(3) TERRY DAVIDSON	(i)	135,949	0	447	17,528	22,247	176,171	0
	(ii)	0	0	0	0	0	0	0
(4) DAVID VAN ZEELAND	(i)	138,393	0	421	17,590	22,279	178,683	0
	(ii)	0	0	0	0	0	0	0
(5) DEE BIRSCHEL	(i)	129,021	0	2,922	16,877	16,139	164,959	0
	(ii)	0	0	0	0	0	0	0
(6) ELIZABETH HARWOOD	(i)	152,579	2,000	1,347	19,289	23,018	198,233	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation
	PART I, LINE 1A	THE ORGANIZATION REIMBURSES ITS VOLUNTEERS WHO SERVE ON COMMITTEES, THE EXECUTIVE COMMITTEE AND THE BOARD OF DIRECTORS THE ORGANIZATION ALLOWS VOLUNTEERS TO RECEIVE TRAVEL EXPENSE PAYMENTS THAT DO NOT EXCEED NONREFUNDABLE COACH CLASS AIRFARE OR IN SOME INSTANCES, FIRST CLASS AIRFARE, FROM THEIR HOME DESTINATION TO THE MEETING SITE AND THE ORGANIZATION ALSO PAYS HOTEL EXPENSES FOR THE ACTUAL DAYS OF MEETING ATTENDANCE BY SUCH A VOLUNTEER PLUS ONE TRAVEL DAY AT THE BEGINNING AND END OF THE MEETING THE ORGANIZATION ALSO PAYS THOSE VOLUNTEERS A PER DIEM ALLOWANCE FOR OTHER EXPENSES INCLUDING MEALS, CABS AND OTHER ON-SITE TRANSPORTATION, TIPS, ETC IN THE AMOUNT OF $115 PER DAY ANY AMOUNT PAID TO A VOLUNTEER FOR WHICH SUBSTANTIATION OF THE EXPENSE IS NOT SUBMITTED TO THE ORGANIZATION IS REPORTED ON A FORM 1099 FOR THE AFFECTED VOLUNTEER IN ADDITION, THE ORGANIZATION REIMBURSES TRAVEL EXPENSES FOR THE SPOUSE OF THE PRESIDENT (UNCOMPENSATED VOLUNTEER) AND PRESIDENT-ELECT (UNCOMPENSATED VOLUNTEER) IN CONJUNCTION WITH ATTENDANCE AT FUNCTIONS WHERE THE PRESIDENT AND PRESIDENT-ELECT PARTICIPATES IN BOARD/COMMITTEE ACTIVITIES WHERE THEY HOST OFFICIAL FUNCTIONS THE AIRFARE REIMBURSEMENT FOR THE TRAVELING SPOUSE IN THESE SITUATIONS IS AT THE ACTUAL COST OF THE AIRFARE, INCLUDING FOR A FIRST-CLASS SEAT
	PART I, LINE 4B	THE FOUNDATION ESTABLISHED AN INTERNAL REVENUE CODE ("IRC") SECTION 457(B) "TOP HAT" DEFERRED COMPENSATION ARRANGEMENT FOR ITS CHIEF EXECUTIVE OFFICER ("CEO") WHICH IS FUNDED IN PART BY A REDUCTION IN THE AMOUNT OF DISCRETIONARY PERFORMANCE BONUS FOR WHICH THE CEO COULD QUALIFY FOR A YEAR OF EMPLOYMENT STARTING WITH 2011 PLUS AN ADDITIONAL ANNUAL PAYMENT BY THE FOUNDATION IN THE $7,000 RANGE FOR THE AFFECTED YEAR IF THE CEO FAILS TO EARN THE FULL AMOUNT OF THE DISCRETIONARY BONUS FOR A YEAR, THEN THE AMOUNT CONTRIBUTED TO THE 457(B) ARRANGEMENT IS REDUCED IN ADDITION, THE FOUNDATION ESTABLISHED AN IRC SECTION 457(F) INELIGIBLE DEFERRED COMPENSATION ARRANGEMENT FOR ITS CEO TO WHICH APPROXIMATELY $9,000 IS CONTRIBUTED FOR A YEAR OF EMPLOYMENT FROM 2011 THROUGH 2013 THEREAFTER, THE FOUNDATION WILL REEVALUATE THE AMOUNT CONTRIBUTED TO THE INELIGIBLE ARRANGEMENT THE 457(F) ARRANGEMENT IS SUBJECT TO A VESTING FORMULA

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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 to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
INTERNATIONAL FOUNDATION OF EMPLOYEE BENEFIT PLANS INC

Employer identification number
39-1034021

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 6	THE ORGANIZATION SHALL HAVE ONE CLASS OF MEMBERS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 7A	ONLY MEMBERS WHO ARE MEMBERS OF THE BOARD OF VOTING DIRECTORS SHALL HAVE THE RIGHT TO VOTE UPON ANY QUESTION AND ONLY THEIR CONSENT SHALL BE NECESSARY IN ANY STATUTORY OR OTHER PROCEEDINGS A BOARD OF VOTING DIRECTORS SHALL REPRESENT, VOTE, AND ACT FOR THE MEMBERSHIP IN ALL OF THE ORGANIZATION'S AFFAIRS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 11	THE ORGANIZATION WORKS WITH ITS OFFICERS AND ITS THIRD-PARTY LAW FIRM AND ACCOUNTING FIRM TO PREPARE THE ORGANIZATION'S FORM 990 TAX RETURN THE ORGANIZATION THEN PROVIDES ITS PROPOSED FORM 990 TAX RETURN TO THE EXECUTIVE COMMITTEE OF ITS BOARD OF DIRECTORS, WHICH ACTS FOR THE BOARD OF DIRECTORS BETWEEN BOARD OF DIRECTOR MEETINGS THE ORGANIZATION REVIEWS THE FORM 990 TAX RETURN WITH THE EXECUTIVE COMMITTEE LEGAL COUNSEL AND A REPRESENTATIVE OF THE ACCOUNTING FIRM ARE PRESENT TO ANSWER ANY QUESTIONS THE EXECUTIVE COMMITTEE PROVIDES ANY COMMENTS, CORRECTIONS OR OTHER CHANGES, WHEREUPON THE FORM 990 TAX RETURN IS FINALIZED AND APPROVED BY THE EXECUTIVE COMMITTEE ONCE EXECUTIVE COMMITTEE APPROVAL IS OBTAINED, THE ORGANIZATION FILES ITS FORM 990 TAX RETURN

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	THE ORGANIZATION MONITORS AND ENFORCES COMPLIANCE WITH ITS CONFLICT OF INTEREST POLICY BY ANNUALLY HAVING ITS OFFICERS, DIRECTORS AND KEY EMPLOYEES COMPLETE A CONFLICT OF INTEREST DISCLOSURE STATEMENT OF ANY ITEMS THAT COULD GIVE RISE TO A CONFLICT OF INTEREST WITH THE ORGANIZATION DURING THE COURSE OF EACH YEAR, THE CHAIRMAN OF THE BOARD, CHIEF EXECUTIVE OFFICER AND GENERAL COUNSEL (WHO IS THE PRIMARY PURVEYOR OF LEGAL SERVICES PROVIDED BY A THIRD-PARTY LAW FIRM RETAINED BY THE ORGANIZATION) MONITOR THE ACTIVITIES OF INDIVIDUAL BOARD OF DIRECTORS MEMBERS, OFFICERS AND KEY EMPLOYEES IN THE ORDINARY COURSE OF THE ORGANIZATION'S BUSINESS ANY IDENTIFIED POTENTIAL CONFLICTS ARE BROUGHT TO THE ATTENTION OF THE INDIVIDUALS IN QUESTION AND APPROPRIATELY ADDRESSED INDIVIDUAL DIRECTORS, OFFICERS AND KEY EMPLOYEES ARE ALSO ENCOURAGED TO BE WATCHFUL OF CONFLICT OF INTEREST ISSUES AND BRING SUCH ISSUES TO THE ATTENTION OF EITHER THE CHAIRMAN OF THE BOARD, CHIEF EXECUTIVE OFFICER OR GENERAL COUNSEL ANY IDENTIFIED CONFLICTS OF INTEREST ARE DEALT WITH BY VOTE OF THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	THE ORGANIZATION'S CHAIRMAN OF THE BOARD (AN UNCOMPENSATED VOLUNTEER) AND GENERAL COUNSEL (A SENIOR PARTNER ENGAGED IN REPRESENTING NONPROFIT ORGANIZATIONS) COMPILE BENCHMARKING DATA FROM COMPENSATION PUBLICATIONS SUCH AS NATIONAL COMPENSATION STUDY (AMERICAN RESEARCH COMPANY), BLUE CHIP COMPENSATION & BENEFITS STUDY (ASAE) AND MANAGEMENT COMPENSATION REPORT (PRM CONSULTING, INC) THAT TAKES INTO CONSIDERATION SUCH FACTORS AS EDUCATION, EXPERIENCE BASE, TENURE AND PERFORMANCE OF THE CHIEF EXECUTIVE OFFICER OF THE ORGANIZATION (THE "CEO") A REPORT IS PREPARED AND PRESENTED TO THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS OF THE ORGANIZATION BY THE CHAIRMAN OF THE BOARD AND GENERAL COUNSEL THE CEO IS NOT IN ATTENDANCE AT THE MEETING WHEN HIS COMPENSATION LEVEL IS DISCUSSED BY THE EXECUTIVE COMMITTEE THE EXECUTIVE COMMITTEE DELIBERATES AND APPROVES OF ANY CHANGES IN THE LEVEL OF COMPENSATION OF THE CEO THE SAME PROCESS IS USED FOR OTHER OFFICERS AND KEY EMPLOYEES WITH THE EXCEPTION THAT THIS PROCESS IS LED BY THE CEO THE CEO HAS, WITHIN APPROVED BUDGETARY CONSTRAINTS, AUTHORITY IN REVIEWING AND MAKING COMPENSATION ADJUSTMENTS FOR OTHER EMPLOYEES OF THE ORGANIZATION THAT ARE NOT OFFICERS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS CORPORATE BY-LAWS, ANNUAL AUDITED FINANCIAL STATEMENTS AND POLICIES AVAILABLE ON ITS WEB SITE. THIS INFORMATION CAN BE VIEWED AT WWW.IFEBP.ORG UNDER THE "ABOUT US" TAB OF THE ORGANIZATION'S HOME PAGE. MEMBERS OF THE PUBLIC-AT-LARGE MAY ALSO OBTAIN A COPY OF THE ORGANIZATION'S BY-LAWS, CONFLICT OF INTEREST POLICY AND AUDITED FINANCIAL STATEMENTS BY CONTACTING THE ORGANIZATION

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED LOSSES ON INVESTMENTS -87,086 BENEFIT-RELATED CHANGES OTHER THAN NET PERIOD PENSION COST -4,579,433 FOREIGN CURRENCY GAINS -2,680 TOTAL TO FORM 990, PART XI, LINE 5 -4,669,199

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
INTERNATIONAL FOUNDATION OF EMPLOYEE BENEFIT PLANS INC

Employer identification number
39-1034021

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

(a) Name, address, and EIN 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
(1) IFEBP SERVICES LLC 18700 W BLUEMOUND RD BROOKFIELD, WI 53008 39-1034021	EDUCATIONAL, CHARITABLE, AND SCIENTIFIC ADMININSTRATIVE SUPPORT	WI	1,483,434	602,298	INTERNATIONAL FOUNDATION OF EMPLOYEE BENEFIT PLANS INC

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 organization	
						Yes	No
(1) INTL SOCIETY OF CERT EMPLOYEE BENEFIT SPECIALISTS INC 18700 W BLUEMOUND RD BROOKFIELD, WI 53008 39-1396077	DESIGNING AND ADMINISTERING CONTINUING EDUCATION COURSES AND EXAMS	WI	501(C)(3)	509(A)(3)	INTERNATIONAL FOUNDATION OF EMPLOYEE BENEFIT PLANS INC		No
(2) CERTIFIED EMPLOYEE BENEFIT SPECIALISTS INC 18700 W BLUEMOUND RD BROOKFIELD, WI 53008 39-1666266	GRANTING AND PROMOTING CEBS DESIGNATION AND ASSOCIATION DESIGNATIONS	WI	501(C)(6)		INTERNATIONAL FOUNDATION OF EMPLOYEE BENEFIT PLANS INC		No

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

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

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

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

		Yes	No
Note. Complete line 1 if any entity is listed in Parts II, III or IV			
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 **(iv)** rent from a controlled entity	1a		No
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 Sale of assets to related organization(s)	1f		No
g Purchase of assets from related organization(s)	1g		No
h Exchange of assets with related organization(s)	1h		No
i Lease of facilities, equipment, or other assets to related organization(s)	1i	Yes	
j Lease of facilities, equipment, or other assets from related organization(s)	1j		No
k Performance of services or membership or fundraising solicitations for related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations by related organization(s)	1l		No
m Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1m		No
n Sharing of paid employees with related organization(s)	1n	Yes	
o Reimbursement paid to related organization(s) for expenses	1o		No
p Reimbursement paid by related organization(s) for expenses	1p	Yes	
q Other transfer of cash or property to related organization(s)	1q		No
r Other transfer of cash or property from related organization(s)	1r		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 other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) INTERNATIONAL SOCIETY OF CERTIFIED EMPLOYEE BENEFIT SPECIALISTS INC	N	117,586	FAIR MARKET VALUE
(2) INTERNATIONAL SOCIETY OF CERTIFIED EMPLOYEE BENEFIT SPECIALISTS INC	P	214,127	FAIR MARKET VALUE
(3)			
(4)			
(5)			
(6)			

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	

Schedule R (Form 990) 2011

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation	

Additional Data

Software ID:

Software Version:

EIN: 39-1034021

Name: INTERNATIONAL FOUNDATION OF EMPLOYEE BENEFIT PLANS INC

Form 990, Special Condition Description:

Special Condition Description

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services

(Code) (Expenses $ 2,632,428 including grants of $) (Revenue $ 5,741,046)

OTHER PROGRAM SERVICES INCLUDE THE FOLLOWING - PRODUCTION OF PUBLICATIONS, INFORMATION SERVICES AND RESEARCH FOR EMPLOYEE BENEFIT PLANS - DEVELOPMENT, PRODUCTION, AND SUPPORT OF E-LEARNING EDUCATIONAL COURSES - PROMOTION, MARKETING, AND SALES OF PROGRAMS

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	(C) Position (check all that apply)						(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			
JOHN J SIMMONS PRESIDENT AND CHAIR	15 00	X		X				7,600	0	0
RICHARD LYALL PRESIDENT - ELECT	15 00	X		X				0	0	0
GEORGE R LAUFENBERG CEBS TREASURER	3 00	X		X				0	0	0
KENNETH R BOYD SECRETARY	3 00	X		X				0	0	0
SIMONE L ROCKSTROH IMMEDIATE PAST PRESIDENT	3 00	X						0	0	0
JOEL A BOONE PAST PRESIDENT	1 00	X						2,500	0	0
THOMAS J HENDRICKS PAST PRESIDENT	1 00	X						0	0	0
CINDY L CONWAY CORPORATE SECTOR REP	3 00	X						0	0	0
DANNY DONOHUE PUBLIC EMPLOYEES SECTOR RE	3 00	X						2,957	0	0
DAVID N HARVEY CANADIAN SECTOR REP	3 00	X						0	0	0
PAUL HACKLEMAN DIRECTOR	1 00	X						0	0	0
TODD G HELFRICH DIRECTOR	1 00	X						0	0	0
THOMAS T HOLSMAN DIRECTOR	1 00	X						0	0	0
BERNARD C KNOBBE CEBS DIRECTOR	1 00	X						2,829	0	0
WILLIAM C LIGETTI JR DIRECTOR	1 00	X						0	0	0
C JAMES LOWTHERS DIRECTOR	1 00	X						0	0	0
GERALD A LUND DIRECTOR	1 00	X						2,937	0	0
SEAN P MADIX DIRECTOR	1 00	X						0	0	0
LAURIE A MELE DIRECTOR	1 00	X						0	0	0
RICHARD W MUTO DIRECTOR	1 00	X						1,385	0	0
TIMOTHY K O'HEARN DIRECTOR	1 00	X						1,202	0	0
JODY OSTERWEIL DIRECTOR	1 00	X						0	0	0
ROBERT ALVARADO DIRECTOR	1 00	X						0	0	0
JORDAN BACKMAN DIRECTOR	1 00	X						0	0	0
JAMIE BARTON DIRECTOR	1 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	(C) Position (check all that apply)						(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			
RODERICK S BASHIR DIRECTOR	1 00	X						5,420	0	0
BART O CARRIGAN DIRECTOR	1 00	X						0	0	0
PETER F CASTELLARIN DIRECTOR	1 00	X						0	0	0
JOHN T COLI SR DIRECTOR	1 00	X						0	0	0
J SPARB COLLINS CEBS DIRECTOR	1 00	X						995	0	0
DONALD D CROSATTO DIRECTOR	1 00	X						0	0	0
JEF L EATCHEL DIRECTOR	1 00	X						0	0	0
WILLIAM J EINHORN DIRECTOR	1 00	X						4,362	0	0
STEPHEN S ERDMANN CEBS DIRECTOR	1 00	X						2,348	0	0
JAMES H GRIBBINS DIRECTOR	1 00	X						0	0	0
JASON PARADIS DIRECTOR	1 00	X						0	0	0
ANTHONY M PERRONE DIRECTOR	1 00	X						0	0	0
JACK RAMAGE DIRECTOR	1 00	X						0	0	0
REGINA C REARDON DIRECTOR	1 00	X						9,587	0	0
JAMES ROBERTS DIRECTOR	1 00	X						0	0	0
ROBERT ROMPHF DIRECTOR	1 00	X						0	0	0
MARIANNE STEGER CEBS DIRECTOR	1 00	X						2,603	0	0
JOHN M TOWARNICKY CEBS DIRECTOR	1 00	X						0	0	0
TOM J VENTURA DIRECTOR	1 00	X						1,164	0	0
COREY J WIRTH CEBS DIRECTOR	1 00	X						2,136	0	0
WENDELL W YOUNG IV DIRECTOR	1 00	X						0	0	0
MICHAEL WILSON CHIEF EXECUTIVE OFFICER	40 00			X				339,015	0	79,004
ALBERT HAMWRIGHT CHIEF FINANCIAL OFFICER	40 00					X		155,227	0	25,317
TERRY DAVIDSON VP OF BUSINESS DEVELOPMENT	40 00					X		136,396	0	39,775
DAVID VAN ZEELAND CHIEF TECHNOLOGY OFFICER	40 00					X		138,814	0	39,869

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	(C) Position (check all that apply)						(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			
DEE BIRSCHEL SR DIRECTOR PUBLICATIONS	40 00					X		131,943	0	33,016
ELIZABETH HARWOOD VP OF EDUCATIONAL PROGRAMS AND CONTENT	40 00					X		155,926	0	42,307