

WAGGGS requires “A Full Member of the World Association is a National Organization working in the true spirit of the Girl Guide/Girl Scout Movement, which shall: ... pay annually the agreed Membership quota to the World Association.” See <https://www.waggggs.org/en/about-us/membership/>

GSUSA’s most recent tax return for the period of September 30, 2014 through October 1, 2015 discloses a “payment to affiliates” of \$1,499,280. See screenshot below or visit <https://www.girlscouts.org/content/dam/girlscouts-gsusa/forms-and-documents/about-girl-scouts/facts/Girl-Scouts-of-the-USA-990-2015.pdf>, Part IX, item 21, page 10

<https://www.girlscouts.org/content/dam/girlscouts-gsusa/forms-and-documents/about-girl-scouts/facts/Girl-Scouts-of-the-USA-990-2015.pdf>

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	3,668,417.	3,668,417.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	120,000.	120,000.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	92,500.	92,500.		
4 Benefits paid to or for members	365,820.	365,820.		
5 Compensation of current officers, directors, trustees, and key employees	1,975,614.	1,381,007.	431,253.	163,354.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	25,654,704.	21,845,052.	3,034,456.	775,196.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,590,842.	3,096,693.	374,203.	119,946.
9 Other employee benefits	3,443,239.	2,967,260.	360,296.	115,683.
10 Payroll taxes	1,942,787.	1,675,432.	202,459.	64,896.
11 Fees for services (non-employees):				
a Management	170,532.	170,532.		
b Legal	1,151,049.	821,132.	329,917.	
c Accounting	388,978.	286,723.	61,984.	40,271.
d Lobbying	205,220.	205,220.		
e Professional fundraising services. See Part IV, line 17.	256,383.			256,383.
f Investment management fees	392,045.		392,045.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) ATCH 5.	12,668,997.	11,870,689.	747,137.	51,171.
12 Advertising and promotion	1,642,599.	1,550,136.	25,833.	66,630.
13 Office expenses	2,598,856.	2,371,494.	125,192.	102,170.
14 Information technology	13,687,640.	12,676,986.	625,386.	385,268.
15 Royalties	0			
16 Occupancy	4,702,846.	4,352,363.	34,736.	315,747.
17 Travel	3,411,187.	3,131,818.	184,774.	94,595.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	0			
20 Interest	1,640.	1,640.		
21 Payments to affiliates	1,499,280.	1,499,280.		
22 Depreciation, depletion, and amortization	4,603,403.	3,843,929.	630,315.	129,159.
23 Insurance	2,028,119.	1,536,278.	491,841.	

Documentation is continued on following page.

GSUSA's 2007 tax return also indicates a "Payments to Affiliates" (membership quota payment to WAGGGS) in the amount of \$1,817,343 and further details this payment was made to the World Association of Girl Guides and Girl Scouts in the "Payments to Affiliates Schedule." The "Payments to Affiliates Schedule" was omitted by GSUSA after this 2007 return. See page 1 listing Payments to Affiliates and page 28 for corresponding "Payments to Affiliates Schedule" at this link: http://990s.foundationcenter.org/990_pdf_archive/131/131624016/131624016_200809_990.pdf

see page 1:

16	Payments to affiliates (attach schedule) 	16	1,817,343
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see page 28:

TY 2007 Payments to Affiliates Schedule

Name: Girl Scouts of the United States of America
EIN: 13-1624016

Name	Address	Amount	Purpose
WORLD ASSOCIATION OF GIRL GUIDES AND GIRL SCOUTS		1,817,343	

