

**2024 PASTOR'S COMPENSATION, BENEFITS & REIMBURSEMENTS REPORT**

Date of Report 11/28/2023

|   |   |
|---|---|
| Church Sacramento, Sacramento, The Table at Central UMC                         | Pastor Linda S. Dew-Hiersoux  |
| SPRC Chair Robert J. Loessberg-Zahl   | SPRC Email <a href="mailto:personnel@thetableumc.org">personnel@thetableumc.org</a> |
| Please indicate the reason for a change in compensation COLA; equity adjustment |   |
| Please indicate the % of Full-time service: Full Time                           |   |
| <b>ANNUALIZE ALL FIGURES regardless of the service term.</b>                    |   |
| Previous Effective Date 1/1/2023  | New Effective Date 1/1/2024 -12/31/2024   |

| <b>CASH SALARY</b>  |                    |
|---|--------------------|
| 1. Previous Total Cash Salary (previous line 5 amount minus line 4)   | \$78,100.00        |
| 2. + Cost of Living Increase (or Min. Salary Increase):(CPIW: 3.5% in 7/2023)   | \$3,300.00         |
| 3. + Merit Increase or Any Other Cash Amounts Paid  | \$8,000.00         |
| 4. + Moving Expense (Enter \$0 unless new Pastor appointment)   | \$0.00             |
| 5. NEW TOTAL CASH SALARY (Lines 1 + 2 + 3 + 4) (Please make sure Line 5 is equal to or greater than the Required 'Minimum Salary' Amount)   | \$89,400.00        |
| 5a. If Pastor is NOT participating in a Conference Health Insurance plan, amount WITHIN Cash Salary that is for INDIVIDUAL Health Care Insurance (such as the Health Exchange). This amount is taxable. READ INSTRUCTIONS   | \$0.00             |
| 6. Amount WITHIN Cash Salary (Line 5) which is designated For Tax-Deferred Pension Contributions (IRC Sec. 403(b))  | \$23,000.00        |
| 7. Amount WITHIN Cash Salary (Line 5) which is designated For Additional Housing-Related Costs (IRC Sec. 107)   | \$4,000.00         |
| 8. Amount WITHIN Cash Salary (Line 5) which is designated For Health Care cafeteria plans (IRC Sec. 125)**  | \$1,700.00         |
| <b>PARSONAGE, HOUSING ALLOWANCE, AND/OR UTILITIES PAID BY THE CHURCH**</b>  |                    |
| NOTE**: Housing amounts and church-paid utilities are part of 'Clergy Compensation'. All such amounts (shown on Lines 6 through 11) are also subject to 15.3% SECA tax (Social Security), which is paid by the pastor. At year-end, all such housing-related amounts are to be reported in Box 14 of the Clergy W-2 Form, provided that those amounts have also been expended by year-end for housing purposes, and provided that the pastor has certified the expenditure of these funds for housing purposes on the prescribed form (IRC Sec. 107). |                    |
| 9. Is the Pastor living in the Parsonage, or other Church-Provided housing?   | No                 |
| 10. Housing Allowance Paid to the Pastor (in Lieu of a Parsonage) (IRC Sec. 107)  | \$27,600.00        |
| 11. Utilities: Paid to the Pastor as an Allowance, OR Paid directly to Utility Companies  | \$3,000.00         |
| Utility Excursion Type  | Paid to the Pastor |
| 12. TOTAL OF HOUSING ALLOWANCE AND/OR ANY CLERGY UTILITIES PAID BY THE LOCAL CHURCH (by allowance or directly to Utilities) (Line 10 + Line 11)   | \$30,600.00        |
| 13. TOTAL CHURCH-PAID COMPENSATION (Line 5 + Line 12)   | \$120,000.00       |
| {Note for Treasurers: Taxable Wages in Box 1 of the Clergy W-2 Form should equal the Cash Salary amount (line 5) minus any amounts designated on lines 6, 7, & 8 provided that the amounts on Lines 6, 7 & 8 have been expended by year-end for the purposes designated}.   |                    |
| <b>CHURCH-PAID EMPLOYEE BENEFITS</b>  |                    |
| 14. HEALTH INSURANCE PREMIUMS for plan offered by the Conference (Paid to the Conference)   | \$28,300.00        |
| <b>IMPORTANT UPDATE! PLEASE READ HEALTH INSURANCE INSTRUCTIONS!</b>   |                    |

|   |              |
|---|--------------|
| 15. PENSION & BENEFIT EXPENSE   | \$15,361.00  |
| 15a. Additional Church Contribution (Optional)  | \$0.00       |
| 16. TOTAL OF COMP. PLUS HEALTH INS & PENSION (Lines 13 + 14 + 15)   | \$163,661.00 |
| <b>ACCOUNTABLE REIMBURSEMENTS FOR PROFESSIONAL EXPENSES</b><br>(Not included as part of compensation, and NOT a reduction from Salary) Reimbursable expenses are negotiated between the Pastor and the S/PPRC. Typical Accountable Reimbursements include Automobile Travel Expense (Calculated as miles x IRS Rate /Mile (62.5 cents as of 1/1/2023), ACS Room & Meals, Continuing Education, professional memberships, subscriptions, meal meetings, etc. These expenses are NOT to be budgeted as line items and are payable only with proper documentation. |              |
| 17. TOTAL OF ACCOUNTABLE REIMBURSEMENTS FOR PROFESSIONAL EXPENSES   | \$5,000.00   |
| 18. GRAND TOTAL OF ALL CLERGY COMPENSATION AMOUNTS, PLUS HEALTH INSURANCE AND EXPENSE REIMBURSEMENT COSTS (Lines 16 + 17)   | \$168,661.00 |

We verify that the Church/Charge Conference has duly adopted the Compensation, Benefit and Accountable Reimbursement figures as noted above

|   |                           |                                  |
|---|---------------------------|----------------------------------|
| (Signature) Chair, Staff-parish Relations Committee | <b>Bob Loessberg-Zahl</b> |                                  |
| (Signature) Chair, Administrative Board/Council     | <b>Nancy Allen</b>        |                                  |
| (Signature) District Superintendent                 | <b>Shinya Goto</b>        | <b>Date: 11/17/2023 12:00 AM</b> |
| (Signature) Pastor                                  | <b>Linda Dew-Hiersoux</b> | <b>Date: 11/26/2023 3:44 PM</b>  |