

A Per Capita Primer

What is Per Capita?

Just as a train cannot move without an engine, our governing bodies (Presbytery, Synod, General Assembly) require a power source to enable them to provide services which support our mutual mission as the Body of Christ.

Presbytery	\$22.50
Synod	\$4.10
GA	\$8.98
Total	\$35.58

In theory, per capita covers the ecclesiastical expenses of the denomination—judicial, legislative, and related functions of the Church. This means the organizational costs of administering the church’s government as opposed to “mission” expenditures.

In practice, it is hard to draw a precise distinction between administration and mission. The custom of identifying funds for administrative costs has been one way governing bodies monitor such expenditures and is honest with God’s people about them.

What does the *Book of Order* say about Per Capita?

“Each governing body above the session shall prepare a budget annually for its operating expenses, including administrative personnel, and may fund it with a per capita apportionment among the particular churches within its bounds. The presbyteries shall be responsible for raising their own per capita funds and for timely transmission of per capita funds to their respective synods and to General Assembly. The presbyteries may direct per capita apportionments to the sessions of the churches within their bounds.” (G-9.0404 d.)

Is Per Capita payment a requirement of Churches or of individuals?

Different denominations have different ways of collecting revenue. Some receive a “head tax” of as much as \$50 per member. Others receive a certain percentage of a congregation’s receipts (up to 25%).

In the Presbyterian Church (USA), per capita is not a tax or an assessment that imposes financial obligation. Rather, it is a religious and moral commitment made by individuals and particular churches. It establishes a minimum level of financial participation in the vital work of our connectional church as the Body of Christ.

Many churches include per capita for each member in their operating budget. Some churches encourage each member to contribute per capita beyond regular giving. The Presbytery receives all per capita contributions. It retains Presbytery per capita for its own needs, and sends Synod and General Assembly per capita to these respective governing bodies.

The Presbytery of Genesee Valley affirms the interdependent nature of our church by paying the full per capita apportionment to Synod and General Assembly regardless of income from the churches. (by action of Presbytery, December 16, 1992).

What are the consequences if a Church does not contribute?

The majority of congregations in the Presbytery contribute per capita in full every year. Some churches are not able to contribute the full amount requested because of financial hardship. It is helpful if the member church notifies the Presbytery of these difficulties. Very few churches do not contribute in order to protest certain denominational decisions.

When particular churches do not contribute, a greater burden of responsibility is placed on sister churches in the Presbytery. This means that the Presbytery must rely on funds normally reserved for mission. In the long run, it results in less money being available for mission. Whenever there is a shortfall in any budget line, it directly impacts our ability to support our mutual mission goals.

Why is there a difference between Presbyteries?

The formula for determining per capita varies from Presbytery to Presbytery. For instance, in Geneva Presbytery all programmatic staff salaries are included in per capita. Meanwhile in the Presbytery of Genesee Valley, the only staff position that is fully funded by per capita is the Stated Clerk. All other staff positions are funded all or in part by mission dollars, as are committee expenses. Your presbytery tries to be very prudent about expenses charged to per capita.

Do we have to pay Per Capita in January?

Paying the entire per capita contribution in January has always been the “custom”. Receiving these funds in January gives the Presbytery a head start on the year so it is both helpful and appreciated. However, this can be a heavy financial burden to some member churches. The Administration Committee has developed a “giving plan option” that offers congregations an opportunity to spread out the contributions over the year.

Need more info?

For more information or to schedule a speaker to talk to your congregation about per capita, contact Bob Mecredy, Chair of the Budget Development and Oversight Committee.