

PER CAPITA: AN OVERVIEW

Paying per capita is similar to

- contributing one's dish to a potluck meal
- paying to be connected to the Internet
- paying for the benefit of utilities, such as electricity, water, and telephone
- pitching in with other passengers to pay for gasoline for a road trip
- participating in community supported agriculture (CSA) or a similar co-op

General Assembly meetings so that everyone could be present to participate regardless of distance or financial resources. Over time, per capita has been used to fund “ecclesiastical and administrative” functions that are shared by the whole church. In 1995, the following definition was developed:

Per capita is an opportunity for all communicant members of the Presbyterian church through the mid councils to participate equally, responsibly, and interdependently by sharing the cost of co-ordination and evaluation of mission; and of performing ecclesiastical, legislative, and judicial functions that identify a Reformed

Church, while at the same time strengthening the sense of community among all Presbyterians (GA Minutes, Part I, 1995).

A brief history

The earliest mention of something like a per capita apportionment dates back to the 1700s.

In the mid 1800s, a “plan of mileage” was adopted by the General Assembly to defray the expenses of commissioners attending



Per capita is part of the glue that holds Presbyterians together.

In essence, per capita is a set amount of money (apportionment) per member that congregations pay to the larger Presbyterian Church (U.S.A.). Every Presbyterian shares in the benefit of the PC(USA)'s system of government, so every Presbyterian is asked to share the expenses associated with coordinating and performing the functions of that system.

Why per capita?

Per capita exists as a way for all Presbyterians to share costs that belong to the whole church, to give meaning to the interdependent nature Presbyterian polity.

Per capita is part of the glue that holds Presbyterians together. It exists to allow the whole church to share equitably in those things that make us Presbyterian:

- our theological identity
- our connectedness
- our system of mid councils that allow elders and ministers together to discern the mind of Christ
- our ecumenical connections that make us part of the church universal
- our core structures that keep us together as a church
- our call to work for full participation in decision-making

Per capita allows us to work with other churches to further the mission of Jesus Christ around the world.

Exod. 30:11-16 – "...the rich shall not give more, and the poor shall not give less, than the half shekel [for the sanctuary]...."

1 Cor. 12:7 – "To each is given the manifestation of the Spirit for the common good."

pcusa.org/percapita



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FREQUENTLY ASKED QUESTIONS

What is per capita?

The official definition:

“Per capita is an opportunity for all communicant members of the Presbyterian church through the [mid councils] to participate equally, responsibly, and interdependently by sharing the cost of coordination and evaluation of mission; and of performing ecclesiastical, legislative, and judicial functions that identify a Reformed Church, while at the same time strengthening the sense of community among all Presbyterians”
(GA Minutes, Part I, 1995).

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Who pays per capita, and how much?

Congregations (through their sessions) pay an annual amount of money per church member — per capita apportionment — to their presbyteries.

The annual per capita amount is a combined request from a congregation's presbytery, synod, and the General Assembly — based on their respective budgets for the coming year.

A presbytery's per capita rate depends on its geographical location and size, its mission needs, and the needs of the respective synod. The rate typically ranges from \$5 to \$30 annually per member.



How is the General Assembly per capita rate set?

The General Assembly per capita rate is set every two years at the General Assembly meeting.

The rate is set by dividing the total GA-approved budget by the total PC(USA) church membership after adjusting for such things as investment income.

What do GA per capita dollars provide?

Per capita funding is how Presbyterians mutually share the costs of coming together to discern the Spirit's leading for the future.

Examples of what per capita dollars fund:

- expenses for bringing commissioners and advisory delegates to a General Assembly, as well as holding the meeting
- the cost of bringing together presbytery and synod church leaders for training events, as well as those who serve on permanent GA committees
- tools to develop and administer ordination exams

- travel expenses of the Moderator and Vice Moderator of the General Assembly
- the call system and other work that helps all Presbyterians discern their vocation
- information, advice, and counsel to presbyteries and pastors about immigration issues
- the Presbyterian Historical Society
- the production and distribution of the *Book of Order*, *The Book of Confessions* and other GA publications
- a Presbyterian presence at ecumenical groups and gatherings in the U.S. and worldwide

For additional information, go to:

pcusa.org/percapita



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