

Per Capita

What is Per Capita?

The official definition: “Per capita is an opportunity for all communicant members of the Presbyterian church through the governing bodies (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”

The basics: Per capita is a set amount of money (apportionment) per member that congregations pay to the larger Presbyterian Church (U.S.A.). Said another way, it is a Presbyterian Covenant together. Because every Presbyterian shares in the benefit of the PC(USA)’s system of government, the expenses associated with coordinating performing the functions of that system should be shared by everyone as well.

How Old is Per Capita?

Per first-known mention of per capita dates back to 1734 in a letter to ministers.

Who Pays Per Capita?

Congregations (by action of their sessions) pay an annual amount of money per church member- per capita apportionment – to the congregation’s presbytery. The Per Capita amount requested from a congregation is a combined total of requests from the congregation’s presbytery, the synod in which the presbytery is located, and the General Assembly – based on the different councils’ respective budgets for the coming year(s).

Why Does the Per Capita Rate Differ Among Presbyteries?

Total Per Capita includes: GA, Synod, and Presbytery components. The GA and Synod components are set by their respective budgeting processes. This Presbytery’s budget is made of two components: connecting and mission. Only the costs associated with the connecting budget are used to calculate the annual Per Capita for Grand Canyon. Mission dollars are provided by churches and individuals in addition to per capita. Per Capita includes staff salary and expenses, office rent and expenses, presbytery meeting costs, committee/commission meeting costs, and denominational related meeting and travel expenses. Each presbytery budget is different based on the specifics of that presbytery and how they staff and operate the presbytery.

What is Covered by the Synod Per Capita?

The Synod of the Southwest includes four presbyteries: Grand Canyon and de Cristo in Arizona and Santa Fe and Sierra Blanca in New Mexico. These funds are used for salary of the Synod Executive and Associate Stated Clerk, ecclesiastical committees and the Synod Council. Grand

Canyon benefits from the Synod with funds to help support the Native American churches, shared grants to churches and pastors, and successful educational programs for presbytery members such as Kaleidoscope which provides an opportunity for pastors to attend preaching workshops. The budget costs for synod Per Capita are spread out over the congregations making up the Synod of the Southwest.

How is the General Assembly's Per Capita Rate set?

The GA Per Capita is used to fund:

- Commissioners and Advisory Delegates to the General Assembly every two years.
- Leaders from Presbyteries and Synods for training events.
- Tools to develop and administer ordination exams for candidates graduating from seminaries.
- Expenses for those elected by GA to serve on permanent GA committees such as Nominations and Representation.
- Expenses of the Co-Moderators of the General Assembly.
- Information, advice and counsel on immigration issues.
- The Presbyterian Historical Society capable of storage of all Presbytery, Synod and Congregational records.
- Production of literature published by GA in foreign languages prevalent in our denomination.
- A Presbyterian presence at ecumenical groups.
- Staffing and administrative costs necessary to coordinate all tasks listed including the Office of the Stated Clerk and the Office of the General Assembly.

These costs for the total Per Capita funding is then apportioned to all churches in the denomination based on congregation size.

What is the Basis for the Per Capita Apportionment to the Individual Churches?

The budgeting process for each council level (GA, Synod, and Presbytery) is used to determine the gross dollars required to meet the needs defined by each Council's governing body. These costs are then spread out over each congregation's membership covered under each council's area of governance. A congregation's membership is determined through the annual statistical report filed each year in the spring. Based on reporting methods and publication of the data, a congregation's membership is always for two years prior to the current year and therefore, Per Capita and budgeting processes being developed for any given year use 2-year-old membership values.