

Per Capita – Where Does it Go, and What Happens When Congregations Don't Pay? Pittsburgh Presbytery

Per Capita Payment is Voluntary for Congregations

Giving to per capita, like giving to the congregation, should be done freely and unconditionally. It should not be ruled by the calculus, "What do we get for what we give?" Nevertheless, it is true that each congregation – whether or not it pays per capita – gains much from per capita funds whenever it has a pastoral transition, or any other situation that requires the time, presence, and counsel of presbytery staff.

Just as with all offerings to the Lord's work, per capita giving should be offered "...not reluctantly or under compulsion, for God loves a cheerful giver." (2 Corinthians 9:7)

Congregations are urged to remit their per capita assessment in full to presbytery. For 2023, that is \$35.70 per member.¹ Of that, \$9.85 is transmitted to General Assembly, \$2.40 is transmitted to Synod, and \$23.45 remains with the Presbytery. This contribution, however, is voluntary, and failure to pay will not diminish the services presbytery provides to a congregation. It will simply mean that other congregations pay for those services.

Per Capita Payment is Mandatory for the Presbytery

Each Presbytery is required by the *Book of Order* to pay per capita to General Assembly and Synod for *all* members, whether or not their congregation remits it. When Presbytery pays General Assembly and Synod per capita for congregations that don't pay, that means:

1. General Assembly and Synod still receive per capita for all members of all congregations.
2. Congregations that DO pay their per capita subsidize the congregations that do not pay.
3. Presbytery's operational income is reduced by the amount congregations do not pay.
4. The direct effect of congregations not paying their per capita is that presbytery has less funds to pay staff and do its work locally. *Congregational failure to pay per capita has no effect on Synod or GA per capita receipts.*

General Assembly Per Capita

The general purpose of GA Per Capita is to make it possible for the church as a whole to do its work. This includes

- paying for meetings of General Assembly
- providing resources to help presbyteries and synods maintain operations
- engaging in ecumenical relations
- preparing and interpreting the *Book of Order* and *Book of Confessions*

¹ Discounts are available for churches that pay their per capita at the beginning of the year, at the beginning of each quarter, or at the beginning of each month.

- making it possible for ministers to be trained, examined, and connected to congregations seeking pastors
- judicial work referred by presbyteries and synods
- collecting, reporting, and keeping current and historical church records
- funding the work of the offices of the Stated Clerk, GA Moderators, and Executive of the Presbyterian Mission Agency
- sharing in business operations expenses with the Presbyterian Mission Agency

Per Capita does NOT fund the mission and advocacy work of the national Mission Agency, which includes the “hot button” concerns of the PCUSA. That work is funded by separate mission contributions and investment income.

Synod Per Capita

Per capita funding to the Synod of the Trinity supports:

- all synod governance work, including the Synod Assembly and its committees
- the synod Governing Commission which implements and advises the work of the Synod Assembly
- judicial work referred from presbyteries
- administrative expenses and staffing to support this work

Presbytery Per Capita

Presbytery’s share of per capita pays for:

- presbytery meeting costs
- the work of presbytery committees and commissions
- assuring congregational and clergy compliance with the Constitution, including disciplinary action and administrative review as necessary
- preparing candidates for ministry
- assuring and guiding the orderly searches for calls and dismissals of pastors
- guiding the establishment, departure, and dissolution of congregations
- engaging the broader church in ministry by participating in the life and work of higher councils and ecumenical/interfaith agencies
- maintaining records for ministers, congregations, and the presbytery
- legal and administrative costs for presbytery operations
- approximately one-third of the personnel costs of the presbytery staff who make this work possible