

ADVISORY OPINION: **PER CAPITA**

“All believers, are therefore, under obligation to sustain the ordinances of the Christian religion where they are already established, and to contribute by their prayers, gifts, and personal efforts to the extension of the Kingdom of God throughout the whole earth.”¹

“The funding of mission similarly demonstrates the unity and interdependence of the church. The failure of any part of the church to participate in the stewardship of the mission of the whole church diminishes that unity and interdependence.”²

WHAT IS PER CAPITA?

“Per capita is an opportunity for all communicant members of the Presbyterian church through the [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.”³ Thus, per capita is a fundamental way in which the nearly 11,000 congregations and councils of the Presbyterian Church (U.S.A.) are connected in covenantal relationship and faithfully participate in the work of the wider church.⁴

WHAT ARE THE PRINCIPLES THAT GUIDE OUR UNDERSTANDING OF PER CAPITA?

“To each is given the manifestation of the Spirit for the common good”⁵ and “God calls believers today to be disciplined and generous in giving support to the ministries of the church.”⁶ Per capita is part of the glue that holds Presbyterians together by supporting various ministries in our church. Per capita exists to allow the whole church to share equitably in those things that make us Presbyterian—our connectedness, our system of councils that allow ruling elders and teaching elders together to discern the mind of Christ, our core structures that keep us together as a church, and our call to work for full participation in decision-making. Further, per capita allows us to work with other churches to further the witness and mission of Jesus Christ in the world.⁷ To this end, per capita is a form of stewardship at the presbytery, synod, and General Assembly levels allowing us to use our gifts, talents, and resources to promote the mission of the triune God.⁸

WHAT IS THE CONGREGATION’S ROLE REGARDING PER CAPITA?

“The congregation is the church engaged in the mission of God in its particular context. The triune God gives to the congregation all the gifts of the gospel necessary to being the Church.”⁹ “While possessing all the gifts necessary to be the church,” congregations are “not sufficient in themselves to be the church.”¹⁰ Accordingly, congregations “are called to share with others both within and beyond themselves the task of bearing witness to the Lordship of Jesus Christ in the world.”¹¹ Thus, congregations are “bound together in communion with one another, united in relationships of accountability and responsibility, contributing their strengths to the benefit of the whole, and are called, collectively, the church.”¹²

Through their sessions, congregations pay an annual amount of money per church member—per capita apportionment—to their respective presbyteries.¹³ The per capita amount requested from a congregation is a combined total of requests from that congregation’s presbytery, the synod in

which the presbytery is located and the General Assembly—based on their respective budgets for the coming year(s).¹⁴

While the *Book of Order* does not mandate the payment of per capita by congregations through their sessions, it also does not provide the right to sessions and congregations to withhold per capita as a form of protest. “Withholding per capita as a means of protest or dissent evidences a serious breach of the trust and love with which our Lord Jesus intends the covenant community to function together.”¹⁵ Further, the PC(USA), through the General Assembly Permanent Judicial Commission, has declared that withholding per capita as means to further a political/theological agenda is never justified.¹⁶

If the session acting on behalf of the congregation withholds per capita, the presbytery is obligated to remit per capita when it has funds available and visit with the session to determine the cause of the withholding.¹⁷ If membership loss in the congregation has resulted in insufficient funds and is the cause of the withholding, the presbytery has an opportunity to work through this issue with the Office of the General Assembly.¹⁸ Further, while a congregation withholding per capita through its session diminishes the unity and interdependence of the church, it is important to recognize that the presbytery still has the responsibility for the subsequent care and support of this congregation.¹⁹

WHAT IS THE PRESBYTERY’S ROLE REGARDING PER CAPITA?

G-3.0106 states that the presbytery shall:

Prepare a budget for its operating expenses, including administrative personnel, and may fund it with a per capita apportionment among the particular congregations within its bounds. Presbyteries are responsible for raising their own funds and for raising and timely transmission of per capita funds to their respective synods and the General Assembly. Presbyteries may direct per capita apportionments to sessions within their bounds, but in no case shall the authority of the session to direct its benevolences be compromised.²⁰

Each presbytery begins with the General Assembly and their synod per capita rates and adds the amount needed to support its specific mission and administrative functions. A presbytery’s per capita rate requested from its congregations may depend on its geographical location, size, mission, and the needs of the respective synod.

A “presbytery has the responsibility to remit per capita allocations to synod and General Assembly, even though the congregation does not pay the per capita allocated to it by the presbytery... as long as funds are available within the presbytery.”²¹ Further, while budgeting and receiving of funds from a congregation may be handled in a variety of ways by presbyteries, it is important to recognize that the presbytery is responsible for paying per capita no matter how they choose to solicit the funds.

Furthermore, a presbytery: (1) may not use a congregation’s payment of per capita as a condition of eligibility for the congregation’s requesting financial assistance of the presbytery;²² (2) may not condition receipt of financial assistance solely upon full payment of per capita;²³ (3) has the right and discretion “to consider a congregation’s financial participation in the life of the larger

church as one of many factors as it crafts policies and exercises pastoral care”;²⁴ and (4) has a duty to “engage in conversation about their efforts to participate fully in the mission of the larger church.”²⁵

WHEN A SESSION PAYS PER CAPITA, CAN A PRESBYTERY WITHHOLD THE PER CAPITA FROM THE SYNOD AND GENERAL ASSEMBLY?

No. Occasionally, presbyteries have collected monies designated by congregations as per capita and kept it for their own expenses. In response to this specific situation, the 219th General Assembly (2010) reminded us through an authoritative interpretation that, “a presbytery is required to remit to the General Assembly and the synod per capita funds remitted by the session of member churches for per capita, even if the presbytery lacks sufficient funds to pay its own expenses.”²⁶ The 219th Assembly further reminded us that the presbytery is the only connection between the stewardship decisions of the session and the General Assembly and synod.²⁷

WHAT IS THE SYNOD’S ROLE REGARDING PER CAPITA?

The synod is responsible for the life and mission of the church throughout its region and for supporting the mission of its presbyteries as they seek to support the witness of congregations.²⁸ In addition to allowing the synod to provide educational resources, nurture, and support to presbyteries and congregations within its bounds, per capita also helps synods provide “encouragement, guidance, resources, to presbyteries in the areas of mission, prophetic witness, leadership development, worship, evangelism and responsible administration.”²⁹

WHAT IS THE GENERAL ASSEMBLY’S ROLE REGARDING PER CAPITA?

The “General Assembly constitutes the bond of union, community and mission among all its congregations and councils, to the end that the whole church becomes a community of faith, hope, love and witness.”³⁰ Per capita dollars support the work of the General Assembly by not only continuing this bond of union, community and mission within our church, but also allowing the General Assembly to provide our church with “services, resources, and programs performed most effectively at a national level.”³¹ The General Assembly per capita rate is set every two years at the biennial General Assembly meeting. At each General Assembly, a proposed budget for the coming two-year period is approved. The per capita rate is set by dividing the total General Assembly approved budget by the total PC(USA) church membership after adjusting for income earned from investments and the amount of accumulation or reserves used in the prior period.

WHAT IS THE HISTORICAL PRACTICE AND UNDERSTANDING OF PER CAPITA IN THE PRESBYTERIAN CHURCH?

The earliest reference to per capita comes from a 1734 statement to teaching elders:

...tis unaminously [sic] agreed by all the members of ye Synod, yt every Ministr. Shall either seasonally propose the affair, and read the Synod’s Lettr. To their respectivie Congregations and appoint a Day for a publick Collection, if there be occasion for such a Step to carry on ye Design, or oblige themselves to pay out of their own proprer Estates ten shillings into the Fund; and yt every Presbry take Care yt their respective members observe an ord. Made in ye year 1736....³²

In 1966, the General Assembly of the Presbyterian Church in the United States stated:

We feel pastoral concern over the current unrest regarding benevolence giving in our denomination. We believe that it manifests a lack of understanding of the procedures regarding the Central Treasurer...[T]he General Assembly, in the interest of supporting the Church in its endeavor or to focus collectively its influence in the world, urges all Sessions to support the benevolence program of the Presbyterian Church in the United States, through these Presbyterian procedures....”³³

While strongly rooted in our history, per capita continues to be source of modern debate. In 1976, the General Assembly Permanent Judicial Commission (United Presbyterian Church in the United States of America) in *Westminster Church v. Presbytery of Detroit*, while finding that the presbytery had exceeded its authority in removing the pastor and replacing the session for refusal to remit per capita, observed:

When presbyteries, synods, and the General Assembly meet, they are conducting the legislative or judicial business of the Church and incur necessary expenses. There are also necessary administrative expenses involved which enable these legislative and judicial functions to be performed. All these expenses should be shared throughout the Church because every one who is a [Presbyterian] shares in the benefits of this system of government... Willful refusal to contribute, however, is symptomatic of serious problems within a congregation or session, whether they be financial, theological, or stem from a lack of understanding or appreciation of the connectional nature of our denomination.³⁴

In 2002, the 214th General Assembly reaffirmed our historic understandings when it urged the presbyteries: “(1) to partner with those churches who struggle financially to pay per capita, and (2) to work pastorally with those sessions who choose to withhold per capita.”³⁵ To sessions, the Assembly also said, “individual sessions are reminded that to withhold per capita puts at jeopardy the connectional and covenantal nature of our church that is affirmed by our ordination vows.”³⁶

With its beginnings over 275 years ago, per capita continues to promote the mission of the triune God and the connectional and covenantal nature of the PC(USA) by helping the church live into its calling as a community of faith, hope, love and witness.³⁷

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¹ *Westminster Confession of Faith* (6.058).

² G-3.0106

³ GA *Minutes*, Part I, 1995.

⁴ For additional resources and information on per capita see: <http://oga.pcusa.org/section/departments/per-capita/>; for frequently asked questions see <http://oga.pcusa.org/section/departments/per-capita/frequently-asked-questions/>; see also <http://www.pcusa.org/media/uploads/oga/pdf/percapitageneral.pdf>.

⁵ 1 Cor. 12:7

⁶ W-2.5003b. W-2.5003a (3-4) further reminds us that offering material gifts and goods is an affirmation by Christ’s disciples of “their desire to share God’s gifts with those to whom believers are bound the Church universal” and “their common bond in the body of Christ.” Further, W-5.5004 states, “giving has always been a mark of Christian commitment and discipleship. The ways in which a believer uses God’s gifts of material goods, personal abilities, and time should reflect a faithful response to God’s self-giving in Jesus Christ and Christ’s call to minister to and

share with others in the world. Tithing is a primary expression of the Christian discipline of stewardship.” *See also* The Second Helvetic Confession 5.211.

⁷ *See* F-1.0301 noting, “the church is to be a community of witness, pointing beyond itself through word and work to the good news of God’s transforming grace in Christ Jesus its Lord; *see also* Minutes of 218th GA (*Minutes*, 2008, Part. I, p. 165).

⁸ *See* G-3.0106; *see also* F-1.01.

⁹ G-1.0101; *see also* G-3.0101.

¹⁰ *Id.*

¹¹ G-3.0101.

¹² G-1.0101.

¹³ *See* G-3.0202f.

¹⁴ It is important to note that presbyteries may ask congregations to contribute in a variety of ways, including per capita. The presbytery may designate the amount of per capita specifically to a congregation or solicit funds in more general ways.

¹⁵ PJC ([2004, 350, 216-1, Minihan v. Pby of Scioto Valley](#)); *see also* G-1.0102 reminding us that, “the polity of the Presbyterian Church (U.S.A.) presupposes the fellowship of women, men, and children united in covenant relationship with one another and with God through Jesus Christ. The organization rests on the fellowship and is not designed to work without trust and love.”

¹⁶ *Id.*

¹⁷ GA ([2006, 46-47, Item 03-08](#))

¹⁸ For more information about this process as well as about relevant deadlines, please contact the Budget Office in the Office of the General Assembly (OGA).

¹⁹ *See* G-3.0106; W-5.5004.

²⁰ G-3.0106

²¹ GA ([1999, 65, 107, 16.008-.009, Req. 99-1](#))

²² PJC ([2006, 217-2, 462, Johnston, et.al. v. Heartland Pby](#)).

²³ *Id.*

²⁴ *Id.*

²⁵ *Id.*

²⁶ GA ([2010, 79, 240, Item 03-28](#)).

²⁷ *Id.*

²⁸ G-3.0401

²⁹ G-3.0401c

³⁰ G-3.0501

³¹ G-3.0501c

³² *Minutes*, Synod of Philadelphia, 1738, p. 56.

³³ *Minutes*, Presbyterian Church in the United States, General Assembly, 1966, pp. 28, 87, Ovt 17.

³⁴ [UPC, 1976, 228, Westminster Church v. Pby of Detroit](#).

³⁵ *GA Minutes* ([2002, 41, 182, Item 03-07, Ovt 02-15](#)).

³⁶ *Id.*

³⁷ F-1.0301