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# How This Mustard Seed Grew: The Origin and Impact of the Per Capita Apportionment as a Means of Financing the General Assembly

by Clinton A. McCoy, Jr.

... it is the smallest of all seeds, but when it has grown it is the greatest of shrubs and becomes a tree, so that the birds of the air come and make nests in its branches. Matthew 13:32 (RSV)

JUST AS THE SEEMINGLY inconsequential mustard seed developed into a useful tree of such size that it accommodated even the birds of the air, the per capita apportionment, a tool the church has used to finance various aspects of its ministry, began small enough to be almost incidental, yet grew in size and function to the point where it is deeply rooted in the financial character of the Presbyterian Church (USA).

Although the equitable sharing of the financial burden of holding an annual meeting of the General Assembly became increasingly important as the country expanded westward and the church grew with it, perceptions of the purpose and essential character of the apportionment sometimes clashed. In fact as the use of apportionment receipts increased, conflict about the apportionment's essential character also seemed to increase, eventually leading to a ruling by the Permanent Judicial Commission of the General Assembly.

This article traces the chronological development of the per capita apportionment as an instrument used by the Presbyterian Church in the United States of America and The United Presbyterian Church in the U.S.A., predecessors of the Presbyterian Church (U.S.A.), to finance the meetings of the General Assembly, the Office of the Stated Clerk, and other

modes of service performed for the church.

## The Origin of the Per Capita Apportionment: The Delegate Fund

The roots of the contemporary per capita apportionment of the Presbyterian Church may be found as early as the mid-1800s. In 1857 the General Assembly adopted a plan for raising an annual fund to defray travel expenses of commissioners and to take care of General Assembly contingent expenses. This plan was known as the Plan of Mileage, in service to supporting the Delegate Fund. The basic tenets which undergirded the plan when presented included these: (1) that delegates' expenses would be defrayed by the presbyteries they represented; (2) that the apportionment of financial responsibility would be based on a communicant apportionment of five cents a person; (3) that presbyteries would apportion their obligation to the General Assembly among their churches in ways the presbyteries themselves each deemed satisfactory; (4) that in order for a representative from any presbytery to avail himself of support from the Delegate Fund, the presbytery of which he was a member had to participate in the plan.<sup>1</sup> Reaction to the plan was mixed.

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An alternate plan was proposed in 1864, although it appears not to have been used. It called for presbyteries to pay seventy-five cents for each minister in the presbytery as well as seventy-five cents for each foreign missionary on its roll.<sup>2</sup> Presbyteries were looking for a fair way to apportion General Assembly expenses. It appears that the per capita plan became the working model, although presbyteries were not required to participate and some felt no obligation to do so. Still, a report to the General Assembly in 1869 advised that "the wisdom of the plan has been fully attested" since over a nine-year period ninety percent of the churches had participated and in five separate years there had been full compliance.<sup>3</sup>

Despite the optimism of the 1869 report, the Assembly could not put its feet down squarely on the idea of creating a fund which required churchwide participation in order to pay for delegate transportation and contingent expenses incurred by the meeting of the General Assembly. Fairness continued to be the issue. Even a plan adopted in 1884 was repealed in 1887 as "productive of controversy and disappointment."<sup>4</sup> It was not until 1900 that the General Delegate Fund was fully established. Even so, the General Assembly was clear about the manner in which funds could be received, noting, "None of our Church courts are clothed with the power to assess a tax upon the churches. Apportionments to meet the expenses of the several bodies may be made; but the payment depends upon that voluntary liberality which flows from the enlightened consciences of the people, who may be confidently relied upon to return whatever is necessary for the conduct of our ecclesiastical business."<sup>5</sup>

Herman Carl Weber, who wrote a statistical history of the Presbyterian Church in America through 1926, reported that General Assembly commissioners' expenses were first reported together with money raised for presbyterial expenses. All of these expenses were funded, in other

words, from benevolence giving. The plan to pay contingent expenses of the General Assembly from a fund based on presbytery per capita came about many years after the Contingent Fund was itself established in 1831. Subsequently, the funds related to the holding of the General Assembly were listed under other titles, including "Funds for Presbyterial Purposes" (1851) and "Commissioners and Contingent Funds" (1865). This latter statistical column heading was changed in 1870, at the reunion of Old School and New School factions, to an expense column designated, ironically, "General Assembly Tax."<sup>6</sup>

Up to this point two elements stand out regarding the resolution of debate during the earliest years of the per capita apportionment's use: first, participation in the plan was voluntary; second, the apportionment receipts used at the General Assembly level were exclusively for commissioners' transportation costs and other contingent expenses directly related to the holding of the annual meeting of the General Assembly. As time went on, however, other operations began to be financed with per capita apportionment receipts.

#### The Requirement of Presbyteries' Participation

One may deduce that from its conceptual beginning there has been some confusion about the essential character of the per capita apportionment. It has created the sense of legally binding obligation by presbyteries and their churches in support of specific denominational functions, namely the support of commissioners' travel, accommodations, and other contingent General Assembly expenses incurred toward the annual meeting of that august group of elders and ministers.

In 1870, the Special Committee on Mileage reported to the General Assembly: "It appears just and reasonable, and so has been found, by experience, that the esti-

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estimated contingent expenses of each Assembly, and the traveling expenses of the Commissioners in coming to and going from the Assembly, should be fully met by the apportionment of the whole among the several Presbyteries, according to the number of communicants respectively. This is to help "feebler" Presbyteries with expenses."<sup>7</sup>

Consequently, when the amount of the apportionment was set, the General Assembly passed a "Resolution for Assessments" which included these declarations:

Resolved, That the Presbyteries are hereby instructed to apportion their assessments among their various churches, to notify each church of the amount required from them, and to enjoin upon and require of each session the prompt collection thereof.

Resolved, That hereafter the Assembly will expect and require from each Presbytery represented therein . . . the payment in full of its entire assessment, according to its last preceding report of membership, irrespective for any delinquencies on the part of particular churches.<sup>8</sup>

Through the early years of the twentieth century, the General Assembly minutes itemized the per member "assessment" according to three categories: (1) mileage, (2) contingent fund, (3) supplement. Through 1922 the per capita apportionment of all three categories taken together never exceeded eight cents. However, in 1923 the church experienced a reorganization of boards and agencies which added to the Office of the General Assembly four new departments: Christian Life and Work, Publicity, Vacancy and Supply, and Church Cooperation and Union. These agencies of the General Assembly, it was reported, were "dependent for support upon the treasury of the General Assembly and justly as each of them serves the whole church," and the Assembly of 1923 enlarged the financial responsibility of the Office of the General Assembly to include the funding of the several new General Assembly department operations. The General Assembly complied with a request to meet the additional expenses

which the reorganization necessitated by raising the per capita apportionment from eight to eleven cents.<sup>9</sup> A half century after a system was devised to allow presbyteries to equitably share the expenses of holding the Assembly, the purpose of the fund was enlarged.

#### A Question about the Apportionment's Character Surfaces

Although the heading "General Assembly Tax" appeared in the minutes of 1870, the use of the word "tax" fell out of favor as a descriptive word used in the church until 1924. Through 1923 the topic had always been indexed under "Mileage Fund" in the minutes of the General Assembly. However, the following year the subject of Assembly support was indexed under the heading "General Assembly Tax." Although no firm discussion of the matter can be traced through the minutes of the Assembly, the label "tax" was deleted from the minutes in favor of "apportionment" in 1929. However, the fact that the term "tax" was used in an official capacity for half a decade illustrates an operative assumption among some persons, namely that the apportionment was an obligatory assessment owed by "lower" church governing bodies to the "higher" judicatories. This sense of mandatory support, as though a tax, was transferred by many from the presbytery to the church and to the individual as well. Future misunderstandings of the essential character of the apportionment could trace their roots to these years immediately prior to the Great Depression. The misunderstanding boiled into conflict nearly a half century later, and had to be resolved in the courts of the church during the mid-1970s, a period of the nation's history when institutions in general were held in low esteem by many Americans.

#### A Procedural Question

It was in 1929 that the Assembly ad-

dressed a procedural question and, in doing so, reaffirmed the early practice regarding collection and disbursement of per capita apportionments. The question raised was whether a particular church was permitted to channel its per capita contribution directly to the General Assembly treasurer, or whether the contribution had to be made through the presbytery. One of the issues involved in the reporting procedure had to do with the fairness with which presbytery delegates to General Assembly meetings would be treated, the same issue which generated the formation of the original Mileage Fund. Reviewing the essential elements of policy and procedure since the plan of 1870 was adopted, the resolution which the Bills and Overtures Committee reported in 1929 reaffirmed that: (1) in order for presbyteries to avail themselves of any of the proceeds, the presbyteries had to contribute their full proportion to the fund according to their per capita rate; (2) that the per capita obligation "is simply one of mutual help and Christian honor instituted to secure the representation of all parts of the denomination upon the meetings of our judicatory and to maintain properly the Office of the General Assembly."<sup>10</sup> Steering away from the concept of a tax, the Assembly preserved the integrity of the presbytery as the center of decision-making in the Presbyterian Church.

In other words, fairness dictated that those presbyteries which received from the fund, in order to help finance the travel of their commissioners, should pay into the fund. There was no mandatory payment, no actual tax or assessment. Presbytery payments were based on enlightened self-interest and good will. So although the Assembly had resolved in 1870 that each presbytery was expected and required to pay its full assessment, regardless of delinquencies on the part of its particular churches, the Assembly which met in the year on which the nation and the world stood on the precipice of economic disaster retreated to a position

rooted in a concept of the voluntary association of presbyteries which contributed, of their own free will, toward the good of the whole church.

### The Impact of Economic Hardship

During the early years of the Great Depression there was some adverse reaction to the per capita apportionment. In 1932 the Committee on Budget and Finance, through the General Council, recommended to the General Assembly that the per capita apportionment be reduced from thirteen cents to eleven cents per member. The General Council noted that this was a "temporary emergency measure in the present economic conditions," and put into the record its assumption that the presbyteries would pass the rebate on to their congregations. The Council noted further that the reduction in the per capita apportionment was made possible because of: (1) previous loyalty of churches and presbyteries in paying their per capita apportionments; (2) the economical administration of the Office of the General Assembly; (3) the acceptance of a centrally located meeting place (Denver) rather than one more remote.<sup>11</sup>

During the succeeding eight years, the per capita apportionment did not rise above twelve cents. Still, financial hardship was the reason for the Presbytery of Butler's overture, in 1940, to have the per capita apportionment reduced to ten cents. The reason for the overture, cited in it, included the presupposition that "members did not see sufficient justification for such a high rate of the 'per capita tax;' many churches were experiencing great financial difficulty meeting expenses and contributing to the boards of the church; and an assumption that the size of the present tax is likely to cause some churches to report fewer members than they would were the tax lower."<sup>12</sup> This was the first indication in the General Assembly minutes that there may have been a connection between the perceived pres-

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sure of per capita apportionment expense to congregations and the deletion of members from the church roll.

In 1941 the General Assembly recommended that no action be taken on the Butler overture. Nevertheless, the overture was an important symbol for three reasons: (1) It illustrated the continuing conception among congregations, and even presbyteries, that the apportionment was a "tax," and therefore obligatory. (2) It was the first indication that persons would be separated from the communion of the church (which is what deletion from the roll represented at that time), perhaps without due process, when a high per capita apportionment demanded much of a financially struggling congregation. (3) It indicated widespread support among church leaders for the apportionment system since the commissioners voted that no action be taken.

Post-war productivity, hope, and economic development may be seen in the Assembly's decision, in 1946, to increase the apportionment by two cents, an increase of about 16 percent, designating that amount toward starting a "church paper."<sup>13</sup> Once again the use of per capita apportionment receipts was expanded from the original intent of financing General Assembly meeting costs, this time in order to create a denominational publication.

In 1952, use of per capita funds was once again an issue at the General Assembly level, again at a time of significant national economic instability when inflation was much higher than usual. The General Assembly Council, under the rubric of "The Purpose of the Per Capita Communicant Apportionment," reported on a study made by the Budget and Finance Committee which recommended that the General Assembly adopt the general policy that "its per capita communicant apportionment be used only for the necessary ecclesiastical expenses that its organizations may effectively function. This is in contrast to the program of the Church which nationally is carried by the benevolence bud-

get. It should be understood that benevolence funds are properly used at the General Assembly level by its Boards and Agencies to support all legitimate program functions including administration."<sup>14</sup>

The broadened use of per capita funds had carried philosophical and practical questions on its coattails. A two-track funding system had become a part of the denomination's blood and bone. One could argue that if it was natural to assume that benevolence giving was voluntary, any other form of giving was mandatory.

### Nagging Questions

In 1953 the General Assembly General Council received a communication from the Synod of New York (now a part of the Synod of the Northeast) raising the question of legality as to the uses to which the per capita apportionment could be put. The Synod of New York was asking for definitive guidance. The General Assembly General Council gave its opinion that there was no legal question involved in the use of per capita receipts, "provided that the judicatory makes clear the purpose or purposes for which such per capita contributions are to be used and takes due care to see that they are so used."<sup>15</sup>

It would not be illogical to infer that the definitive guidelines to which the General Assembly held itself in 1952 created points of interest among other judicatories across the nation, which were also being partially funded by per capita apportionment receipts, symbolized by the Synod of New York's query. The autonomy of subordinate judicatories was maintained in the General Council's focus on the moral rather than the legal obligation of judicatories to their constituents. Definitive guidance as to appropriate use could only be inferred by subordinate judicatories. Consequently, the uses of per capita apportionments by presbyteries varied widely then and still do now.<sup>16</sup>

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attention paid to the per capita apportionment at the General Assembly level. This was a period of national economic stability with low to moderate inflation and, for most of the period, a time of church expansion, at least until the mid-1960s.

The General Assembly per capita apportionment took a dramatic leap in the United Presbyterian Church between 1970 and 1972. The 1970 per capita apportionment of \$.54 increased to \$.92 in 1971, and to \$1.07 in 1972, a 100 percent increase in just two years.<sup>17</sup>

A few important factors were at work: (1) The denomination had been experiencing gradual membership losses since the mid-60s. (2) Inflation had been running at a rate substantial enough to cause then President Richard Nixon to establish wage and price controls. Institutional costs were rising and ecclesiastical functions, financed by per capita apportionments, were being paid for by fewer members. (3) The United Presbyterian Church experienced a significant structural reorganization in 1972. The budget for 1973, presented at the 1972 meeting of the General Assembly, specified these items for funding through per capita receipts: General Assembly annual meeting; General Appropriations; General Assembly Mission Council staff costs, meeting costs, other costs such as consultant fees and developmental costs; the Office of the General Assembly; the Administration Department; the printing of General Assembly minutes; funding for the Department of History; the Committee on Ordination Exams; the Department of Chaplains; procurement services and office expenses; United Protestant Agencies; Supplemental Pensions.<sup>18</sup> Compared to its purpose when conceived as the Mileage Fund, the scope of that which the per capita apportionment funded had broadened considerably. Perhaps it was in response to the result of this broadening use of per capita apportionments, namely, the significant increase in the amount of the apportionment at General Assembly level,

that it was reported to the commissioners at the General Assembly in 1972 that all references at the meeting for creating committees to be funded by per capita apportionment would be referred to the General Council (known as the General Assembly Mission Council after the reorganization) at one time, with estimated costs of each, so that the General Assembly would be permitted to make the priority choices it desired.<sup>19</sup> It is not difficult to see that the increase in the use of per capita receipts had not only gone beyond the original purpose of such receipts, but that the General Assembly was faced with the necessity of curbing its appetite for using these funds, as though coming to a realization that they were not inexhaustible.

Although it is difficult to quantify economic insecurity from the perspective of local churches, it is clear that the 1970s continued a period of inflation begun in the late 1960s. Denominational membership in The United Presbyterian Church in the U.S.A., as in most other Protestant communions, declined during the same period. Economic insecurity may be inferred from overtures to the General Assembly since more of them specifically concerned with the per capita apportionment were forwarded from presbyteries to the Assembly during the decade of the 1970s than had been sent to the General Assembly since the time the apportionment system was first agreed to in 1870. In 1972 the Presbytery of Des Moines asked the Assembly to designate per capita contributions as "mission giving," using the overture to state a theological and philosophical position about the church's mission being one unified mission.<sup>20</sup> The Standing Committee on Bills and Overtures responded to the overture by saying that "the proposal as set forth is not the answer to the concern," and recommended no action.<sup>21</sup> The peculiar aspect of this response is that the Standing Committee on Bills and Overtures did not identify what the concern was which prompted the Presbytery of Des Moines to send its

overture to the General Assembly. The Presbytery had identified what was considered inconsistent theology in the practice of separating per capita and benevolence giving, but did not identify any practical gain to the denomination by making the proposed changes which could have caused some confusion as to what was given dutifully and what was given benevolently. Perhaps the concern which had not been well expressed was that the church had not thought theologically about its funding processes; that there was some inherent theological inadequacy in the two-track system of funding. Nevertheless, after one hundred years of use, the General Assembly was comfortable continuing with the apportionment system which had served the church well side by side with benevolence receipts.

The next year four overtures to the General Assembly were sent from presbyteries, all having to do with the cost and character of General Assembly meetings. Generally speaking each called for holding the line on denominational expenses, particularly with regards to holding the meeting of the Assembly. Two called for no further increase in the per capita apportionment.<sup>22</sup> Since the cost and character of the Assembly meeting itself was the point of concern of these overtures, it seems as though the presbyteries were grabbing onto the tail which wagged the dog. Per capita apportionment rates had increased, certainly in part because of the expense of holding a yearly meeting. However, the expansion of the uses of the apportionment receipts was the primary reason for the significant apportionment increases which had been experienced. Presbyters' thoughts about the value of the services being rendered could only be inferred from the overtures, since only costs were attacked.

Although the Assembly did not concur with these overtures, the fact that presbyteries overtured the General Assembly about this internal issue at least

warrants attention. Additionally, in 1973, William P. Thompson who was Stated Clerk of the General Assembly, responded to a felt need by writing a lengthy memorandum outlining his perceptions of how per capita apportionments were to be used. He seemed to be heading off complaints that the apportionment had gotten out of hand. As chief administrator, he may have been trying to deal with the fact that presbyteries did not all subscribe to the same guidelines for the use of per capita apportionment receipts.

### The Stated Clerk's Opinion

In other words, while some presbyteries were in the process of drafting overtures to the General Assembly, other presbyteries or individuals seem to have been approaching the Stated Clerk with inquiries which illustrated a lack of information and some confusion regarding per capita apportionment.<sup>23</sup>

In his memorandum, "Per Capita Apportionments," Thompson delineated and clarified his personal thinking with regard to several aspects of the apportionment, drawing on the historic understandings and procedures of the church. The first, and most important from the perspective of the various presbyteries, was that each of the judicatories "acts on its own per capita apportionment, determining the items which shall be included in its own budget to be apportioned among the members within its bounds."<sup>24</sup>

The Stated Clerk stated clearly that the per capita apportionment, is not a tax or an assessment, rather, a method of dividing certain budgets among the judicatories on a basis relating to membership. He further stipulated that active membership is not conditioned upon the giving of any particular sum, and is not related to whether a person contributes at least the equivalent of the per capita amount on which a congregation's apportionment is based since some persons cannot afford to contribute anything at all financially,

but this should not prohibit anyone from being considered an active member of a church.<sup>25</sup>

Speaking about per capita apportionments' use, he wrote:

The per capita budgets are intended to fund General Assembly. It is generally conceded that the programs and projects should rather be funded from the General Mission pledges of particular churches. The distinction between ecclesiastical functions and mission programs and projects may be unfamiliar to some readers. The term "ecclesiastical" is used here to denote those functions essential to the continuance of a judicatory, while mission programs and projects refer to the activities which the judicatory undertakes by its decision-making functions as a judicatory. The per capita budgets should be kept to the absolute minimum of those ecclesiastical expenses necessary to assure the functioning of the several judicatories.<sup>26</sup>

Thompson explained that the use of per capita apportionment receipts cannot be limited to "administrative" expenses, since mission administration ought to be funded with mission receipts. He contended that one cannot argue that administrative expenses, because of their nature as such, should be funded exclusively from one or the other source.<sup>27</sup>

The Stated Clerk turned his attention to address the matter of what party is responsible for the collection of the per capita apportionment, noting that the obligation falls to the presbytery of which particular churches are member congregations. The collection of the amount required of the presbytery need not be based strictly on the per capita membership of its churches, but may be worked out in any fashion which the presbytery finds most equitable. "However," he wrote, "the presbytery is responsible for paying in full the approved apportionments to the synod and the General Assembly whether it has first collected from the particular churches or not. Should a presbytery fail to remit the General Assembly per capita apportionment or any part of it, its commissioners to the next meeting of the General Assembly would be entitled only

to the proportion of per diem and mileage comparable to the portion of the per capita apportionment paid by the presbytery."<sup>28</sup>

In these comments one can see the earliest traces of the Delegate Fund as it was first conceived by the General Assembly in the nineteenth century, where only those participating presbyteries benefited from the sharing of expenses from year to year.

Finally, the Stated Clerk rendered an opinion about failure of congregations to share the per capita costs: "While the voluntary character of all of the funding of the Church has been stressed, failure of a particular church to pay its share of the per capita apportionment when due raises serious questions about its identification with any participation in the work of the Church. The presbytery has extensive and specific powers to deal with such a situation."<sup>29</sup>

He noted that if the presbytery, in investigation, discovered "incipient disloyalty" in a congregation, the presbytery should act forthrightly to change the condition, something the Presbytery of Detroit attempted to do when one of its churches decided not to pay the apportionment required of it by the presbytery.

But while this case, to be discussed presently, was being processed in the state of Michigan, the 1975 Assembly was enlarging the use of the per capita apportionment once again. After two years without increase, the amount authorized for 1976 was set at \$1.20 to help finance transitional costs which continued from the restructuring of the church. It was specified that none of the 1976 per capita apportionment receipts could be used for debt repayment (the debt was the result of restructure and transition costs beyond those that had been estimated) unless it was "salvage;" but it was specified that 1977 per capita receipts could be applied toward the principal on the loan.<sup>30</sup> This meant, of course, that debt retirement costs, created by institutional reorganization and restructure, came out of benevo-



lence contributions, an attempt to keep the per capita apportionment from escalating further.

That the estimate of the amount of debt which would result from restructure was so low, and the debt in fact so great as to necessitate the church's taking a substantial loan, is understandable. It is difficult to estimate the costs of change, even when the changes are planned, particularly during times of high inflation such as that experienced in the United States during the mid-1970s. Given the situation, the fact that the denomination would, in a time when the value of the dollar was shrinking due to inflation, mandate that debt repayment would come from mission receipts implicitly illustrates the church's concern with rising per capita apportionments. The General Assembly would not permit further infringement into the use of per capita apportionment receipts.

#### The Financing Plan Goes to Court

The year 1976 saw three more overtures sent to the General Assembly expressing concern about the per capita apportionment. It was also during America's bicentennial year that the case involving the Westminster Presbyterian Church of Port Huron, Michigan vs. the Presbytery of Detroit came to the General Assembly Permanent Judicial Commission for action. The church's philosophy regarding per capita apportionment was to be clarified with this case. The case also was a test of the "extensive and specific powers" possessed by presbytery to which the Stated Clerk referred in his "Per Capita Apportionments" memorandum of 1973.

In June 1975 the Presbytery of Detroit constituted an administrative commission to conduct the affairs of the church and removed the pastor and Session of the Westminster Church, Port Huron, Michigan, because the Session had refused to pay the per capita apportionment for its church. Subsequently, a stay of execution was filed so that the Session and pastor

could continue in office until an appeal was made to the Synod of the Covenant. The synod Permanent Judicial Commission sustained the presbytery for a reason unrelated to the merits of the case itself, namely so that the matter could "be ruled upon authoritatively by the General Assembly and thus become binding upon all Synods."<sup>31</sup>

When the case was received by the General Assembly, it was agreed that the facts were not in dispute. The session had withheld payment of its per capita apportionment, and admitted its ability to pay. The record indicated that the only reason why the session and pastor were removed by the presbytery was because the church had withheld its per capita apportionment payment. The question put before the General Assembly Permanent Judicial Commission was narrowly defined: ". . . whether a Presbytery may remove a Session when a church within its bounds refused to pay its per capita apportionment."<sup>32</sup>

The commission noted that neither the present constitution of the church nor prior case law dictated that the per capita apportionment was ever a tax or compulsory contribution, but estimated that a willful refusal to contribute the apportionment was symptomatic of serious problems (whether financial, theological, or from a lack of understanding and appreciation of the organic, connectional nature of the denomination) within the congregation or session.<sup>33</sup>

The General Assembly Commission found that the synod should have sustained the local church's complaint, reversed the action of the presbytery, and remanded the case to the presbytery as required by the Form of Government and Book of Church Discipline since the per capita apportionment is a voluntary contribution made by the churches.

In an explanatory note, the majority Commission had this to say:

When presbyteries, synods and General Assemblies meet, they are conducting the legislative or judicial business of the Church and in-

cur necessary expenses. There are also necessary administrative expenses involved which enable these legislative and judicial functions to be performed. All of these expenses should be shared throughout the Church because everyone who is a United Presbyterian shares in the benefits of this system of government. A case in point is the very Session which is a party in the present action. It is making use of the judicial system of the Church, expenses of which are entirely paid for by per capita apportionment, the fund to which it has refused to contribute.<sup>34</sup>

Nevertheless the voluntary character of the per capita apportionment was maintained by the Permanent Judicial Commission. The intent of the synod in sustaining the Presbytery of Detroit—that this become a test case with ramifications for all synods of the denomination—was endorsed by the General Assembly Commission's willingness to hear the case (the minority report said the case should not have been heard since the complaint was one based on original jurisdiction rather than on appeal).<sup>35</sup> By the mid-1970s, the voluntary character of the per capita apportionment was publicized throughout the church after the definitive decision had been reached by the Permanent Judicial Commission.

### Some Uncertainty Persists

Yet there were still some presbyteries which felt that the apportionment was oppressive and its use unclear. The General Assembly received, in the same year that the *Westminster vs. the Presbytery of Detroit* case was heard, three overtures which each attempted to get a handle on per capita apportionment and its uses. One had to do with the funding of ecclesiastical expenses; a second requested a change in the statistical report form; the third simply requested a study of the apportionment.<sup>36</sup> The Assembly decided that the assumptions about per capita apportionment in the overtures and in the judicial case were too vague and required further interpretation. Consequently the

matter was referred to the General Assembly Mission Council for study.<sup>37</sup>

Additional overtures related to per capita apportionment came to the General Assembly in 1978. One requested the discontinuance of per capita apportionment; another asked that the purpose of the per capita apportionment be clarified.<sup>38</sup> The General Assembly voted not to concur with the overtures submitted, saying they were dealt with in a statement, drafted by the General Assembly Mission Council, adopted by the General Assembly in 1977. Nevertheless, the 1978 overture from Newark Presbytery (Synod of the Northeast) made some postulations and assumptions which are worth noting. It posited that the administration and uses of per capita apportionment receipts at all levels of the church were a major cause of discontent. Unlike the overture by the Presbytery of Des Moines in 1972, Newark Presbytery requested that the essential distinction between ecclesiastical functions and mission projects and programs be maintained, asking that Sessions of congregations be consulted to ascertain attitudes in the churches regarding (1) the funding of mission program and ecclesiastical expenses; (2) their understanding about whether mission administration is an ecclesiastical function or a mission function; (3) any other matters pertaining to "voluntary mission support and the per capita apportionment." The overture asked for recommendations, revisions in practice, and the conformity by all judicatories to the principles stipulated.<sup>39</sup> The overture was refused consideration.

Altogether, between 1972 and 1978, overtures from ten different presbyteries with varying concerns about the per capita apportionment came to the General Assembly, far more in that short period than in the history of the church since the Mileage Fund was first constituted in 1857. Measured against other interests of the church, ten overtures on one subject over a six-year period are not, in and of themselves, a significant number. But when

considered within the confines of how often the subject is mentioned at all, it seems clear that the matter of increasing per capita apportionments continues to be a matter of great weight with churches, particularly during times of economic stress. That the apportionment is euphemistically referred to by elders here and there as a "tax" further establishes the mythological sense in which the obligation of payment takes precedence over the merits of the procedure by which presbyteries, and the churches they represent, shoulder financial burdens together for the common good, and in a way which involves each and every congregation in the national matrix of support.

In his memorandum of 1973, then Stated Clerk William P. Thompson summarized the significance of the sharing of expenses in order to fund the General Assembly and its work this way: ". . . the successful funding of the essential ecclesiastical expenses of the judicatories of the Church through the per capita apportionment demonstrates the vitality of the representative and connectional government of The United Presbyterian Church in the U.S.A."<sup>40</sup>

### Conclusions

Like the mustard seed which grew and spread its limbs, becoming a shade tree with branches which appeared nest-sized to birds, so the shared financing method for the General Assembly grew in scope, from the modest Mileage Fund whereby the travel expenses of commissioners were shared in an equitable way by presbyteries, to a fund which supported a wide variety of services to the church, including the travel and contingent expenses of holding the annual meeting of the General Assembly, general appropriations for the General Assembly, staff and meeting costs for the General Council, the operational expenses of the Office of the General Assembly, the printing of minutes, support of a church paper, services

undergirding the ministry of chaplains, and more.

Just as alternative plans were proposed for sharing expenses during the nineteenth century, the General Assembly has received many overtures to amend the two-track system of support using per capita apportionment receipts and benevolences. A recent study in the Synod of the Northeast indicated that out of twenty-one presbyteries it is difficult to find two presbyteries which handle per capita apportionment and benevolence receipts identically.<sup>41</sup> It is easy to find different opinions about its purpose and use.

A misunderstanding which seems to persist is that the apportionment is obligatory rather than voluntary. From both the historical and legal perspective this is simply incorrect, although presbyteries which do not pull their weight financially do not receive full transportation and lodging support for their delegates.

A theological issue at the heart of the discussion about the sharing of the financial responsibilities, for giving the General Assembly and its agencies life, is the unity of the church and the equitable distribution of the burden. The per capita apportionment system prohibits large churches from gaining political advantage in the denomination by contributing funds for the administering of the church in excess of their personal representation since even the smallest churches give equitable financial assistance to the denomination for administrative and other services on a per capita basis.

It was an issue of fairness—the fairness of expense in having all presbyteries represented at the General Assembly—which first spawned the idea for such a sharing. The philosophical question of where to draw the line as to what types of work should be financed with apportionment receipts may never go away, for the tension in such a two-track system of funding is rooted as deeply in the Presbyterian Church (U.S.A.) as is the apparent dependence of the denomination on having

those funds available. It may be that the theological position citing the church's "one mission" as a theme which argues against a two-track system of funding is superseded by more practical concerns, and by the weight of recent church history, since the apportionment system, side by side with benevolences, has been a successful, if somewhat controversial, method of funding General Assembly operations for over a century.

## NOTES

- <sup>1</sup> *Minutes of the General Assembly of the Presbyterian Church in the U.S.A.* [PCUSA] (1869) 110.
- <sup>2</sup> *Minutes of the General Assembly PCUSA* (1869) 111.
- <sup>3</sup> *Minutes of the General Assembly PCUSA* (1869) 110-11.
- <sup>4</sup> *Minutes of the General Assembly PCUSA* (1869) 110-11.
- <sup>5</sup> The United Presbyterian Church in the United States of America, *The Presbyterian Constitution and Digest* (Philadelphia: The Board of Christian Education of the United Presbyterian Church U.S.A., 1956) A528.
- <sup>6</sup> Herman Carl Weber, *Presbyterian Statistics Through One Hundred Years. 1826-1926* (Philadelphia: The General Council, Presbyterian Church in the U.S.A., 1927) 151.
- <sup>7</sup> *Minutes of the General Assembly PCUSA* (1870) 59.
- <sup>8</sup> *Minutes of the General Assembly PCUSA* (1870) 100.
- <sup>9</sup> *Minutes of the General Assembly PCUSA* (1923) 425-26.
- <sup>10</sup> *Minutes of the General Assembly PCUSA* (1929) 113-14.
- <sup>11</sup> *Minutes of the General Assembly PCUSA* (1932) 302.
- <sup>12</sup> *Minutes of the General Assembly PCUSA* (1940) 33.
- <sup>13</sup> *Minutes of the General Assembly PCUSA* (1946) 276-77.
- <sup>14</sup> *Minutes of the General Assembly PCUSA* (1952) 262-63.
- <sup>15</sup> *Minutes of the General Assembly PCUSA* (1953) 248-49.
- <sup>16</sup> Clinton A. McCoy, Jr., "Per Capita Apportionments: Their Affect On Church Active Member Rolls in The Synod of the Northeast, Presbyterian Church (U.S.A.)," diss., Lancaster Theological Seminary, PA, 1986, 115-37.
- <sup>17</sup> *Minutes of the General Assembly of The United Presbyterian Church in the U.S.A.* [UPCUSA] (1970) 804; (1971) 747; (1972) 1106.
- <sup>18</sup> *Minutes of the General Assembly of the UPCUSA* (1972) 1106.
- <sup>19</sup> *Minutes of the General Assembly of the UPCUSA* (1972) 1051.
- <sup>20</sup> *Minutes of the General Assembly of the UPCUSA* (1972) 59.
- <sup>21</sup> *Minutes of the General Assembly of the UPCUSA* (1972) 659.
- <sup>22</sup> *Minutes of the General Assembly of the UPCUSA* (1973) 102, 104-05, 902, 913-14, 920.
- <sup>23</sup> William P. Thompson, Memorandum: "Per Capita Apportionments," found in the report of the Church Support and Funding Work-Group in *Living as a Parable People: Minutes of the Synod of the Northeast, Presbyterian Church (USA)* (1983) 235.
- <sup>24</sup> *Minutes of the Synod of the Northeast* (1983) 235.
- <sup>25</sup> *Minutes of the Synod of the Northeast* (1983) 234-35.
- <sup>26</sup> *Minutes of the Synod of the Northeast* (1983) 236.
- <sup>27</sup> *Minutes of the Synod of the Northeast* (1983) 236-37.
- <sup>28</sup> *Minutes of the Synod of the Northeast* (1983) 237.
- <sup>29</sup> *Minutes of the Synod of the Northeast* (1983) 237.
- <sup>30</sup> *Minutes of the General Assembly of the UPCUSA* (1975) 173, 391.
- <sup>31</sup> *Minutes of the General Assembly of the UPCUSA* (1976) 228.
- <sup>32</sup> *Minutes of the General Assembly of the UPCUSA* (1976) 228.
- <sup>33</sup> *Minutes of the General Assembly of the UPCUSA* (1976) 229.
- <sup>34</sup> *Minutes of the General Assembly of the UPCUSA* (1976) 230.
- <sup>35</sup> *Minutes of the General Assembly of the UPCUSA* (1976) 230.
- <sup>36</sup> *Minutes of the General Assembly of the UPCUSA* (1976) 35-6, 140, 142-43, 151, 182, 492.
- <sup>37</sup> *Minutes of the General Assembly of the UPCUSA* (1976) 140-43.
- <sup>38</sup> *Minutes of the General Assembly of the UPCUSA* (1978) 23, 59, 403, 406.
- <sup>39</sup> *Minutes of the General Assembly of the UPCUSA* (1978) 406-07.
- <sup>40</sup> *Minutes of the General Assembly of the UPCUSA* (1978) 238.
- <sup>41</sup> McCoy, "Per Capita Apportionments," 115-132.

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