Frequently Asked Questions about Per Capita

Rev. Ann Schwartz, Lead Presbyter

Q: What is per capita?

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

Q: Who pays per capita, and how much is it?

A: Congregations (through their Sessions) pay an annual amount of money per church member— per capita apportionment—to their respective presbyteries. The 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 the budgets of those respective councils for the coming year. Our total for 2024 is $37.25 per member.

Q: Why does the rate differ among presbyteries?

A: Each presbytery begins with the General Assembly per capita rate and adds the amount needed to support its specific mission and administrative functions. Their costs depend on geographical location and size, as well as its missional needs and the needs of its synod. Our presbytery has one of the lowest rates in the country.

Q: How is the General Assembly per capita rate set?

A: The GA per capita rate is set every two years at the biennial General Assembly meeting. At each GA, a proposed budget for the coming two-year period is approved. The per capita rate is set by dividing the total GA-approved budget by the total PC(USA) church membership.

Q: What do GA per capita dollars provide?

A: Per capita funding is how we mutually share the costs of coming together to discern the Spirit's leading for the future. Funding provides for the costs of bringing together commissioners and advisory delegates as the General Assembly; publishing and distributing (in multiple formats) the Book of Order, The Book of Confessions, and other General Assembly publications; underwriting the expenses of the Co-Moderators of the General Assembly as they travel across the church and around the world to interpret the work of the GA and attend church anniversaries, presbytery meetings, retreats, and ecumenical gatherings; gathering church leaders from presbyteries and synods for training events; providing necessary tools to develop and administer ordination exams to seminarians preparing to become future pastors; maintaining Church Leadership Connection, the online system that supports the call process for pastors and congregations; providing information, advice, and counsel to presbyteries and pastors whose members have immigration issues; providing a Presbyterian presence at ecumenical groups and gatherings in this country and worldwide—extending our mission efforts and our work for peace and justice far beyond what we can do by ourselves to promote Christian unity; enabling your Lead Presbyter to visit churches and lead worship and preach when invited; and more!

Q: What happens if a presbytery cannot or will not pay its per capita to the General Assembly?

A: The PC(USA)'s Constitution does not mandate the payment of per capita by congregations. At the same time, the Constitution provides no provision on the part of congregations (sessions) to withhold per capita as a form of protest. If a church withholds per capita because of insufficient funds or protest, the presbytery is still obligated to pay per capita.