

## **Per Capita Giving**

Part of being Presbyterian is understanding the connectional nature of our denomination, and celebrating the strength that is achieved in the interrelationships among congregation, presbytery, synod and General Assembly. These interrelationships in our denomination provide a sound structure that allows us to go places we could not otherwise get to alone.

Session is asking for your help in supporting our ministry by covering the cost of our “*per capita*” assessment as a congregation of the Presbyterian Church, USA. The amount of this assessment is \$35 per active member. The *per capita* is paid for by all active members, including youth who have been confirmed.

Year-to-date, we have received per capita contributions of only about \$2,200. This compares to per capita contributions received for all of 2013 of about \$4,500. For a congregation with about 600 members, our total per capita would be about \$21,000.

We hope you will see the importance of contributing your portion of the *per capita* apportionment. Remember, it is based on the number of members, not the number of families. We encourage you to make your contribution toward this important operating expense of the Presbyterian Church, USA. You can drop your contribution in the offering plate or forward it to the Church office. Please note on your check it is for your *per capita* assessment (per capita envelopes are available in your pledge envelope box) so we may properly acknowledge your support.

Please refer to below for frequently asked questions about the per capita, or you can contact Pastor Lou Mitchell or the Stewardship & Finance Committee.

### ***What is the Per Capita?***

The per capita is an annual assessment paid by all presbyteries to synod and General Assembly in order to fund the operating and administrative expenses of the Presbyterian Church (USA). The assessment should not be confused with general mission giving which are funds raised by congregations toward various mission causes. Per capita, in contrast, pays for services and resources offered by Presbytery, the Synod and the General Assembly for use by congregations. Of the \$35 per capita paid on behalf of each member:

- \$10 is passed on to Synod and General Assembly;
- \$17 pays for personnel expenses;
- \$5 pays for rent and utilities for the Presbytery Center;
- \$3 is returned directly to churches in the form of various services.

### ***What purposes does the per capita assessment fund?***

These funds support the “infrastructure” of the church and helps the church “be the church” by providing services to congregations such as:

- Staffing, training and meeting costs for permanent and special General Assembly Committees and Commissions;
- Funding for leadership development at the Presbytery, Synod and GA levels;
- Pastoral support and consultation from Presbytery;
- Legal fees to help congregations defend themselves from lawsuits;
- Financial management and auditing services that help churches be assured their mission dollars are carefully managed;
- Administration of loans to churches and ministries.

The *per capita* assessment helps PC (USA)’s participation in the ecumenical world. Per Capita provides essential financial support that extends the church’s mission efforts and our work for peace and justice far beyond what we can do by ourselves and promotes Christian unity.

### ***How is the per capita assessment calculated?***

The *per capita* is calculated by the Presbyterian Church (USA). The total assessment for each congregation is based on the total number of active members in the congregation. Active members include all adult members and youth that have been confirmed (but is not paid for younger children). For our congregation, the assessment is based on a total of 673 active members as of 12/31/2007. The *per capita* is per active member, not the number of families in a congregation. The total assessment that has been budgeted for 2009 for our church is \$24,500 (for those of you who are checking my math, the budget figure was based on an estimate prior to when the final per capita figure was communicated to us by Presbytery, thus explaining why 673 times \$35 does not equal our budget).

### ***Why is Session asking for a separate per capita contribution this year?***

Historically, the *per capita* assessment for our church has been an operating expense paid on behalf of active members of our church funded from pledge and plate income. In 2008, Session initiated this special offering in order to help spread the cost of the *per capita* across a wider group of the congregation, instead of just those who have actively supported the church through their pledge giving. This year the assessment remains at about \$21,000, however, due to continuing budget pressures, only that amount raised from this special offering will be paid regardless of the assessment. Accordingly, your continued generosity is critical to avoid a precipitous drop in financial support to our denomination.

### ***How do I fulfill my per capita assessment?***

The total assessment for your household will be \$35 times each active member. Simply place your check for your *per capita* in the offering plate. Please note on your check the contribution should be recorded as your *per capita* assessment so we can properly acknowledge your contribution. There is a special envelope for you per capita available in your pledge box.

If you have any questions, comments or concerns, please feel free to contact Ken Gordon, any member of the Stewardship & Finance Committee, or Pastor Lou Mitchell.