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Homesteader - March 10, 2015

PER CAPITA IS NOT A TAX OR A MEMBERSHIP FEE

Many congregations are a buzz about making their "Per Capita" payment. Many may think this is just another word for a tax or membership fee, but it is important to understand why this is not the case. If "Per Capita" were a tax, there would be a penalty for not paying it. Or if it were a membership fee, then if you didn't pay it, you would not be able to be a member of the Presbyterian Church. Instead, "Per Capita" is a voluntary contribution by a congregation to the Presbytery, Synod, and General Assembly. But if it is voluntary, why should you pay it? Let me try to explain.

Each year the Presbytery, Synod, and General Assembly determines its financial needs for ecclesiastical expenses (staffing, office expenses, etc), and then spreads that expense as a requested assessment from each church, based on the number of church members in each church. These governmental units provide the organizational structure, resources and leadership to make our ministry present throughout the World. Each church is asked to pay the total per capita payment to the Presbytery, which then distributes the payments among the three recipients. Even if a local church does not pay that church's per capita assessment, the Presbytery makes the payment to the Synod and General Assembly. By sharing these ecclesiastical expenses each dollar given in support of mission, special offerings, and ministry programs can be applied directly to that cause.

One of the strengths of the Presbyterian Church USA (PC (USA)) is that it is a connectional church. Everyday your congregation joins together

with the more than 2.5 million fellow Presbyterians, in 16 Synods, 173 Presbyteries and over 11,000 congregations in a shared ministry. Congregations who submit their per capita are witnessing through their actions support of our connectional nature. They understand they do not stand alone and want to join in with other congregations to be an active part of the PC (USA). While we are separated by region or by distance, Presbyterians still view themselves as a single body, faithfully sharing our resources at all levels of the church.



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**April 13-14, 2015
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Church Growth Leadership

Blessing Opportunity *2 Corinthians 9:7-8*



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