

Presbyterian 101 – Per Capita

[Originally published for the Presbytery of New Covenant]

Our denomination is made up of six different agencies. They are the Board of Pensions (BOP), the Presbyterian Foundation (PF), the Presbyterian Investment and Loan Program (PILP), the Presbyterian Mission Agency (PMA), the Presbyterian Publishing Corporation (PPC), and the Office of the General Assembly (OGA). Congregational members might be most familiar with the Presbyterian Mission Agency, particularly through the four special offerings through the year, or through the “Giving Catalog” sent to individual homes.

The Office of the General Assembly is funded through what is known as “per capita”. The expectation is that congregations will pay per capita based on the number of active members. For this reason, some consider this to be a “head tax” that is assessed. A decision was made in the Presbytery of New Covenant many years ago to pass through only the per capita dollars sent from our congregations. This does not cover the amount of money that we owe based on the membership of all of the congregations of the presbytery.

Some might ask, “What do we receive for our investment in the denomination?” As you might imagine, the Office of the General Assembly is responsible for the



biennial gathering where decisions are made about the business sent by our congregations. This is the office that assists with immigration and visa issues for pastors who come to us from other countries. Presbytery and synod stated clerks receive training in what is required in their positions. Judicial process and constitutional interpretation help is housed in this office. The co-moderators of the denomination are supported here, too. The call process for pastors is managed here, as is the examination process for candidates for the ministry. Relationships with other denominations and faith traditions are coordinated through the work of this office. The Presbyterian Historical Society provides support to both the OGA and to member congregations providing one of the largest religious archives in the United States.

One of the decisions that will come before the commissioners at this

year’s General Assembly will be an increase in the rate of per capita. There is a proposal to increase it to just under \$12 in the next three years. Currently it is \$7.73. To many that seems like a huge increase. The per capita rate has stayed pretty steady over the past decade or longer. This has caused the Office of the General Assembly to reduce staff and services. Part of the reason for the steep increase being requested is due to the decrease in the membership in the denomination. The hope is that the wave of dismissals has ended.

In total, the projected increase brings the General Assembly per capita rate to about \$1 per month per member. Please consider how you and your congregation can support the per capita giving to the Office of the General Assembly. This is the only funding that they receive to accomplish their mission of support to our pastors, congregations and mid councils.



Lynn Hargrove is Stated Clerk and Acting General Presbyter of the Presbytery of New Covenant. Lynn also serves as a member of the Committee on the Office of the General Assembly