



Per Capita - 2021

WHAT IS PER CAPITA?

PER CAPITA has been part of our funding history for over 150 years. When Presbyteries, Synods, and the General Assembly meet, they are conducting the legislative and judicial business of the church and incur necessary expenses. There are also some necessary administrative expenses involved which enable these ecclesiastical, legislative, and judicial functions to be performed. Historically, per capita has been used to fund these. Importantly, per capita funding enables governing councils to make decisions regarding distribution of mission dollars without itself being funded by those same dollars.

The whole church shares in these expenses since everyone who is a member shares in the benefits of this system of church government. Per capita provides for the financial participation of all local churches as part of a connectional and representative church, thus providing for unity and mutual responsibility within the church.

Per Capita is the cost of being a Presbyterian, and if each member pays the per capita amount above his/her pledge or regular giving, pressure on the local budget is reduced. Paying per capita is similar to:

- contributing one's dish to a potluck meal
- paying to be connected to the internet
- paying for the benefit of utilities, such as electricity, gas, water
- pitching in with others to pay for gasoline on a road trip

HOW IS PER CAPITA CALCULATED?

PER CAPITA is charged per member on the congregational rolls, as kept by Session and managed by the Clerk of Session. The charge is made annually for the last full year of reporting from each church: for per capita assessed in 2021, the last full year of membership reporting is 2019, so per capita paid in 2021 is on the number of members officially on the rolls in the church for 2019. The General Assembly, Synod and Presbytery each charge a portion of per capita. The monies are collected by the Presbytery and distributed on that apportionment to the GA and Synod.

2021 PER CAPITA

General Assembly \$8.95

Synod \$3.25

Presbytery \$20.80

Total per member \$33.00

WHERE DO PER CAPITA DOLLARS GO?

The per capita apportionment in the Presbytery of Cincinnati is based on the operating expenses of the Presbytery. This would include administration expenses and some salaries, detailed in each annual budget approved by the Presbytery, including managing Presbytery office and expenses, salaries to cover the office of the Presbyter and Stated Clerk, salaries of the Financial Secretary and Office Manager, insurance coverage, legal counsel, annual audit, and costs for committees.

In the Presbytery of Cincinnati, other costs of specific programs (the One Hopeful Fund, the Center for Learning, and UKirk) are fully funded through other sources. Similarly, independent mission funds are managed separately from the administrative costs of the Presbytery. And finally, in order to keep the Presbytery's per capita rate from escalating, the per capita portion of the budget is subsidized with a distribution from the Presbytery's investments, managed by the Trustees of the Presbytery.