

SYNOD OF THE MID ATLANTIC
DRAFTED GUIDELINES GOVERNING
Per Capita Apportionments

“Per Capita” is an opportunity for all communicants members of the Presbyterian Church (U.S.A) through the mid councils to participate equally, responsibly, and interdependently by sharing the cost of coordination and evaluation of mission; and of performing ecclesiastical, legislative, and judicial functions that identify a Reformed Church, while at the same time strengthening the sense of community among all Presbyterians” (GA Minutes, Part I, 1995).

In essence - Per Capita is a set amount of money (apportionment) per member that congregations pay to the larger Presbyterian Church (U.S.A.). Every Presbyterian shares in the benefit of the PC (U.S.A.)’s system of government, so every Presbyterian is asked to share the expenses associated with coordinating and performing the functions of that system.

The 237th Synod of the Mid-Atlantic Assembly approved a per capita of \$0.85 per person for presbyteries in its boundaries (2018); the 2018 amount for presbyteries is based upon the membership reported for 2016. This rate is set on a yearly basis.

It is the expectation of the synod that each presbytery will meet its annual apportionment in full. The BOO G-3.0106 reads, **“Each council above the session shall prepare and adopt a budget for its operating expenses, including administrative personnel, and may fund it with a per capita apportionment among the particular congregations within its bounds. Presbyteries are responsible for raising their own funds and for raising and timely transmission of per capita funds to their respective synods and General Assembly. Presbyteries may direct per capita apportionments to sessions within their bounds, but in no case shall the authority of the session to direct its benevolences be compromised.”**

The Synod here forth asks its presbyteries to complete an annual per capita commitment in December. If there is a request to change per capita with the Office of the General Assembly, a similar request to change per capita must be submitted to the Synod of the Mid-Atlantic. Any presbytery request to amend the current per capita allocation must reach the synod office before March 1, 20____.

Amendments to per capita are not automatic. Each request will be considered by the Synod Executive Committee. No adjustment will be made to requests received after March 1.