

*Per Capita- It's not a tax on members; it's a benevolence that links congregations with presbytery, synod and General Assembly to explore and sustain ministry and mission locally, nationally and globally. It's a powerful tool.*

## What is Per Capita?

Presbyterians share equally, responsibly, and interdependently in the costs of governing the Presbyterian Church (U.S.A.), no matter the size of their congregations. Per capita contributions are:

- requested from every congregation
- Per Capita assessments for 2020 will be based on active membership of each congregation as of December 31, 2018 as reported to the General Assembly.

## Per Capita helps churches

Through your per capita giving, the Presbytery of Wabash Valley:

- helps congregations with transitions and resources for programming and planning
- cares for pastoral leaders and their families
- helps prepare people for service as pastoral leaders (ministers of Word and Sacrament and Commissioned Ruling Elders)
- provides funds for special projects or needs of our congregations

## 2020 Per Capita

General Assembly	\$8.95
Synod of Lincoln Trails	\$3.81
Presbytery Wabash Valley	\$29.24
<b>Total Per Capita</b>	<b>\$42.00</b>



Presbytery leaders at work on your behalf!

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## 2020 Per Capita

### Presbyterians in Partnership



*Nourished by the living waters of Jesus Christ, we awaken, enliven, and enhance worshiping communities to courageously extend their branches and bear new fruit in the Spirit.*

**Q: Our congregation pays the Presbytery. Do we also need to pay the Synod and the General Assembly?**

A: The Presbytery retains its share and pays the whole per capita amount owed to both the Synod and the General Assembly. The Presbytery pays this entire apportionment, whether or not the per capita funds from each congregation are received. When congregations do not pay, the presbytery must allocate money from other income that could be used for mission.

**Q: Is paying per capita the only way we partner with other Presbyterians?**

A: Per capita contributions cover the shared costs of governing the Presbyterian Church (USA). Presbytery of Wabash Valley congregations are also partners in mission, training and leadership. Mission, which ranges from leadership training, to ministries of compassion, to church renewal, is supported by additional voluntary contributions, such as *Shared Mission Giving and Special Offerings*.

## What Do Per Capita Contributions Do Nationally?

The Presbyterian Church (U.S.A.) is a connectional church. Presbyterian congregations worship, serve, and govern together. Per capita contributions fund the shared governing responsibilities for the whole church. Together with the per capita contributions from churches throughout the country, they support the governance work of the presbyteries, synods, and the General Assembly.

Presbyterian ministers and elected elders serve as representatives to each governing body. Commissioners to each Assembly represent their individual churches, or governing bodies, but their main purpose is to



prayerfully and obediently seek to discern the will of Jesus Christ together. Per capita contributions support such ministries as:

- the work of the Presbytery's Commission on Ministry and Commission on Preparation for Ministry
- official meetings of the governing bodies of the Presbytery, Synod and General Assembly
- other responsibilities through which the governing bodies build up the church as the body of Christ

### ***How Do We Calculate Each Church's Share of Per Capita?***

The Presbytery, Synod, and General Assembly each determine its per capita related budget. Then each divides its respective budget by the total number of members, which provides the per capita rate.

It benefits congregations and the wider Church to accurately report membership annually. Each congregation's share of per capita is calculated with the membership figures reported by the Session and is recorded in the most recent General Assembly Minutes. This means the rate for 2020 is based on the total number of active members reported at the end of 2018. Each church is encouraged to give its full requested share of per capita, regardless of how it collects the funds. Together we can do more to awaken, enliven, and encourage congregations to bear new fruit in the Spirit!