

# Per Capita 2014

*What is Per Capita? Where does the money I give go? Why is it important for me to give?*

**“The particular churches of the Presbyterian Church (U.S.A.) wherever they are, taken collectively, constitute one church.” G-40301a**



Presbyterian churches are not simply connected to one another; it is the combination of all of the churches that define the PC(USA). Since the Protestant Reformation, Presbyterians have chosen to govern themselves as a church in certain ways, which help to define what it means to be Presbyterian. One of the distinctive characteristics is our system of gradually more inclusive governing bodies; several church sessions included in a Presbytery, several Presbyteries included in a Synod, and several Synods in the General Assembly. Each of these governing bodies has responsibilities for managing some part of how we function as a church.

## Per Capita Apportionment

### What is Per Capita?

Per Capita funding is how Presbyterians mutually share the cost of coming together to discern the Spirit's leading for the future; it is how Presbyterians are trained to become better elders and ministers; it is how Presbyterians participate in the life of the wider church by serving on Presbytery, Synod and General Assembly (GA) committees, commissions, and the General Assembly itself; it is how Presbyterians discern God's call to service; it is how Presbyterians preserve our heritage; it is how Presbyterians participate in the life of the Church universal (catholic) as we commit ourselves to share the gospel, and work and live in fellowship with "all persons in every nation" (G-4.0101).

### What does the Presbytery of Grand Canyon's share of Per Capita pay for?

This money pays for meetings of the presbytery, rent for office space, staff that supports the office of the Stated Clerk and the Presbytery Executive, staff support for Congregational Resourcing and Native American Ministries, congregational support for racial/ethnic ministries, for the committees that help congregations call pastors as well as prepare and credential ministers, for computers and telephones to enable communication, and for many other functions considered necessary to be the PCUSA within our area.

The personnel budget of the presbytery is subsidized by GA and synod funding. The positions of Executive Presbyter and Office Manager are underwritten, in part, by Mission Partnership Grants. The position of the Interim Associate for Native American Ministries benefits from Synod support. Because of these GA and Synod funds, portions of the presbytery personnel budget that would otherwise belong in the per capita budget are subsidized by mission dollars.

### What does the Synod of the Southwest Per Capita pay for?

This money supports the Office of the Synod Executive/Stated Clerk, Administrative staff, ecclesiastical committees, and the Synod Council.

### What does the General Assembly's Per Capita pay for?

The General Assembly's biannual meeting, moderator expenses, committee/commission expenses, membership and participation in national and international ecumenical groups, administrative/personnel expenses, building operations.

### What is the basis for your church's Per Capita contribution?

Per Capita is based on your church's membership. The membership is reported on your church's annual statistical report, which is filed annually; and Per Capita membership numbers are two years behind. For example: Per Capita in 2013 is based on membership reported on the December 31, 2011 report.

### Who determines and approves how much money is needed to run the governing bodies?

Councils of the three governing bodies determine the funds needed to run their own regional office for the given year; these amounts are authorized by each governing body's constituency and approved at a regular called meeting.

**What is the total Per Capita dollar amount needed for each church member of Grand Canyon Presbytery to support the three governing bodies in 2014? *The 2015 Per Capita dollar amount is 31.00 per member.***

### How is Per Capita divided among the governing bodies?

\$7.07 to the General Assembly; \$4.00 to the Synod of the Southwest, and \$19.93 to Grand Canyon Presbytery. Each body will receive that amount per member from the Per Capita paid by each congregation. Each presbytery is ultimately responsible for the timely payment of Per Capita for the current year.

## Per Capita Vs. Mission

“**Per Capita** is an opportunity for all communicant members of the Presbyterian church through the governing bodies 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.” (Minutes, 1995, Part I, p. 301.)

**Mission** is what Presbyterians in a particular place choose to do to be faithful to God’s call for action through the body of Christ. Mission is what the faithful do in response to God’s gift in Jesus Christ. Just how that response is shaped and determined by the particular needs felt and the resources available. Per Capita is the individual’s share of Presbyterians being ready and organized to respond to the mission needs they perceive as a community of faith.

### Mission Overview

Presbyterian congregations join with other individuals, presbyteries, synods and General Assembly to support the mission of the whole Church. It has been said that the sum of many parts, working together, can accomplish more than each individual part. Mission support provides needed funds for educators, administrators, doctors, nurses, youth workers, evangelists, missionaries around the world, disaster relief, new church development, support for theological seminaries, and funds children’s camps. It can help someone close to home or around the globe.

**Basic Mission Support** refers to the dollars contributed by PC(USA) congregations to support the mission and ministry of our presbyteries, synods and General Assembly through Unified Giving and Directed Giving; and is the backbone of your Presbytery, Synod and General Assembly budget. Returning a portion of what God has entrusted to us is foundational to our commitment to provide hope for a hurting world.

**Unified Giving** (or undesignated giving) refers to funds that Presbyterian churches give through their Basic Mission Support giving, to support the mission of presbyteries, synods and the General Assembly Council. The Presbytery Council recommends to the churches that **the formula for distributing church pledges be 75% for the Presbytery, 10% for the Synod, and 15% for General Assembly.**

**Directed Giving** (or designated giving) refers to gifts that are given for a particular cause in the adopted budget. These do not increase the amount that has been budgeted for a particular project.

**Special Offerings** are taken each year for: Christmas Joy, One Great Hour of Sharing, Pentecost and Peacemaking. Each of the four Special Offerings has a specific purpose and is received at a designated time of year. Special Offerings do not count towards your church’s mission pledge.

**Extra Commitment Opportunities** are available for the designation of funds towards special projects and can only be used for those specific purposes. These causes are beyond budget and are not included towards the fulfillment of your church’s mission pledge. The concept of Extra Commitment Opportunity giving presupposes the church has already made a significant pledge to Basic Mission Support.

**Mission Partnership Funds** are allocated to synods from unrestricted revenue of the General Assembly. The Synod of the Southwest receives Mission Partnership Funds from the General Assembly based on a percentage from the previous year of General Assembly Giving. The Synod distributes these funds to the four presbyteries to help fund important programs and subsidize personnel budgets.

The major reason Mission Partnership Funds from GA are decreasing is because they are based proportionately on unrestricted General Mission giving to GA. The trend toward designating General Mission giving has reduced the capacity of GA to return money to presbyteries with significant mission activities, such as ours. Ironically, congregations that have sought to control the mission activities of the national church by designating their mission giving have done so to the detriment of our sister congregations. One simple thing congregations can do to benefit this presbytery that would not cost their congregations a single extra cent, is to make their General Mission pledges undesignated. That way, more Mission Partnership Funds could be returned to us.