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To: PMRV Clerks of Session
From: Pat Shipley, PMRV Stated Clerk
Dave Emry, PMRV Treasurer
Date: December 2023
RE: 2024 Per Capita

PMRV appreciates the commitment of our churches to pay per capita. In fact, member congregations forward approximately 95% of the per capita obligation. We are grateful for your continuing stewardship and prayerful consideration.

Please share the following information with Sessions and congregations as deemed appropriate regarding per capita giving. This is an attempt to streamline the information to a form that is easily understood and is “just the facts” regarding the information. Per capita is one part of our connectional giving; mission giving is the second portion. This information is strictly related to per capita. It is our hope that this communication is helpful assisting Sessions when making decisions related to per capita giving.

The Short Story about Per Capita

Each year the Presbytery Office receives questions about Per Capita. Why do we have it? Why should we pay it? What difference does it make? How is it figured? We didn’t have that many members on January 1st! Who sets it?

Who sets it? Why should we pay it?

Per capita for the PC(USA) General Assembly is set every two years by General Assembly Commissioners reflecting budgetary needs for the biennium. The Synod and Presbytery per capita is determined annually by Synod and Presbytery Commissioners as part of the budgeting process. The moneys generated are used to fund the work of the Office of General Assembly and its Agencies. Synod and Presbytery per capita are used to fund the staff, offices, operating expenses, and communications of the Synod and Presbytery respectively.

How is it figured? We didn’t have that many members on January 1st!

The membership of each church determines the per capita assessment for a given year. However, there is a two-year delay on the numbers used to generate the obligation. 2024 per capita is based upon membership numbers submitted by the Clerk of Session for 2022. It isn’t based upon the church’s membership effective January 1, 2024 because Clerks of Session aren’t required to complete

submission of 2023 numbers until mid-February 2022. If reports are not submitted, Office of General Assembly calculates the per capita based upon the last numbers submitted.

Why should we pay it?

The 2024 per capita amount for each PMRV member is \$40.80.

- The General Assembly portion is \$9.80 or 24% of the total per capita amount.
- The Synod portion is \$5.50 or 13.4% of the per capita amount.
- The largest portion of the per capita amount is to fund the work of the Presbytery. Per capita for 2024 is \$25.50 or 62.6% of the total per capita amount and it stays in the Presbytery.
- There was no increase in Synod or Presbytery per capita from 2023 to 2024. The total 2024 per capita decreased by 5 cents from 2023 to 2024.

The Presbytery of Missouri River Valley honors the obligation to General Assembly and Synod. It is PMRV policy to forward \$9.80 per PMRV member to General Assembly and \$5.50 per PMRV member to Synod. That portion is paid first because of the support the Presbytery receives from OGA and Synod. If funds are not received to cover the full \$40.80 per PMRV member, it is the Presbytery that will realize the shortfall of funding.

The Presbytery asks the Sessions of each church to prayerfully consider the per capita obligation. To quote a portion of **The Book of Order**, G-3.0101 "Councils of the church exist to help congregations and the church as a whole to be more faithful participants in the mission of Christ." Presbytery is a Council of the Churches within the Presbytery boundaries, just as Session is a Council of the Congregation.

We all work together to do God's work as disciples and to be the visible Body of Christ. We are charged to serve in a manner which is consistent with ordination vows taken by Ministers, Elders and Deacons. It is a basic of what Presbyterians vow to do, we serve with "energy, intelligence, imagination, and love."

2024 Per Capita for the Presbytery of Missouri River Valley

As you know, part of the work of the Presbyterian Church (U.S.A.) is paid for by the “per capita” apportionment for every active member in every congregation. **For 2024 the amount will be \$40.80 for each person on the membership roll of your church on December 31, 2022 as was submitted to the Office of General Assembly on the Annual Statistical Report.** Yes, there is a lag of a year because the reporting system of the denomination uses the last reported membership of your church reported by the Clerk of Session in the Annual Session Statistical Report.

Part of the per capita assessment underwrites the administrative costs of our Presbytery in the amount of \$25.50/member. Another part underwrites the administrative costs of our Synod (a six-state area) in the amount of \$5.50/member. And the remaining portion underwrites the administrative costs of our General Assembly (the national offices of our denomination) in the amount of \$9.80/member. Taken together, it represents the “annual cost of being a Presbyterian.”

Congregations are urged to pay this amount in January, but **no later than February 15, 2024.** We ask you to please try to send in your payment promptly because our Presbytery is obligated to pay the total per capita for our churches to General Assembly and Synod, whether or not we have received payment from the churches.

The following statement on the payment of per capita was adopted by Presbytery on September 21, 1999:

Inasmuch as Presbytery must make per capita apportionment payments on behalf of the churches to Synod and General Assembly by March 1st, churches of Missouri River Valley Presbytery are asked to fulfill their responsibility for the per capita apportionment to the Presbytery by February 15th. Notice of intent to vary from this policy shall be sent to the January meeting of the Finance Section and reported by the Finance Section to the January meeting of the Presbytery Council.

** Note: The Finance Section is now the Stewardship of Resources Committee. The Council is now known as the Leadership Team.*

Please make your check payable to:

**Presbytery of Missouri River Valley
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