



## WHAT IS PER CAPITA?

Fair question. Let's attempt to answer it.

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.

## 2026 PER CAPITA

General Assembly	\$11.26
Synod	\$3.40
Presbytery	\$20.34
<b>Total per member</b>	<b>\$35.00</b>

## TO BE COLLECTED IN 2026

Presbytery of Lake Huron	\$105,422.22
Synod of the Covenant	\$17,622.20
General Assembly	\$58,360.58
<b>Total</b>	<b>\$181,405.00</b>

## HOW IS PER CAPITA COMPUTED?

The Per Capita Apportionment in the Presbytery of Lake Huron is based on a portion of certain salaries and expenses which are part of the operating expenses of the Presbytery.

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

In order to keep presbytery's per capita rate from escalating the per capita portion of the budget is subsidized with a distribution from Presbytery's investments.

## WHERE DO OUR PER CAPITA DOLLARS GO?

*The amount that is set for per capita apportionment is a calculation based on the number of church members and the budget established annually by each governing body. At the presbytery level per capita pays for a number of items including:*

- the office of the Stated Clerk including his salary and that of the Recording Clerk
- salaries of the Financial Secretary, Treasurer and the Administrative Assistant
- insurance coverage, legal counsel, annual audit
- costs associated with operating the presbytery office
- meeting costs for our standing units