Per capita is part of the glue that holds Presbyterians together

Per capita is a set amount of money (apportionment) per member that congregations pay to the larger Presbyterian Church. Each Presbyterian shares in the benefit of the PC(USA)'s system of shared life, so every Presbyterian is asked to share the expenses associated with coordinating and performing the functions of that system.

Why per capita?

The Book of Order states that per capita exists as a way for all Presbyterians to share costs that belong to the whole church, to "demonstrate the unity and interdependence of the church" (G-3.0106).

Per capita exists to hold Presbyterians together so the whole church may share equitably in those things that make us Presbyterians:

- our theological identity
- our congregational connectedness
- our system of councils that allows ruling elders and teaching elders together *equally* to discern the mind of Christ
- our ecumenical connections that make us part of the church universal

Per capita allows us to work with other congregations to further the mission of Jesus Christ around the world.

"To each is given the manifestation of the Spirit
For the common good.: ~ I Cor. 12:7

For more information, see **pcusa.org/percapita**

Per Capita

Per Capita for 2026 = $20 total

General Assembly	$ 11.26
Synod of the South Atlantic	$2.50
Flint River Presbytery	$6.24

Our presbytery's Finance Committee remains deeply grateful for our congregations' generosity and continues to trust in God's providence.

Per capita is a fundamental way in which the nearly 8500 congregations of the Presbyterian Church (U.S.A.) are connected to participate in the work of the wider church.

Because it is rooted in the connectional and covenantal nature of the Presbyterian church, as affirmed by the ordination vows taken by ruling elders and teaching elders, per capita could be called a **Presbyterian Covenant Community Fund**.

What is "per capita"?

***The official definition**:*

"Per capita is an opportunity for all communicant members of the Presbyterian church through the 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)*

How much?

The annual per capita is a combined request from a congregation's presbytery, synod, and the General Assembly - based on their respective budgets for the coming year. Our presbytery's per capita rate is recommended by our Finance Committee and covers between 50-75% of our administrative expenditures.

Paying "per capita" is similar to:

- contributing one's dish to a potluck meal
- pitching in with other passengers to pay for gasoline for a road trip
- paying to be connected to the Internet
- paying your part of the tab when a group of friends goes out to eat together

What Flint River Presbytery Per Capita Supports

- presbytery meeting expenses
- auditing financial records
- maintaining the presbytery website and computers
- office supplies, postage, phone, and administrative expenses

What Synod of the South Atlantic Per Capita Supports

- fulfilling the constitutional and administrative responsibilities assigned to the Synod in the Book of Order
- expenses for bringing commissioners to Synod meetings
- training events for congregational transformation
- covenants with church-related institutions within synod bounds
- facilitating conversation between the councils of the church

What General Assembly Per Capita Supports

- expenses for bringing commissioners and advisory delegates to a General Assembly, as well as holding the meeting
- the cost of bringing together presbytery and synod church leaders for training events
- tools to develop and administer ordination exams
- the ministerial call system and other work that helps all Presbyterians discern their vocation
- production and distribution of the Book of Order, the Book of Confessions and other GA publications
- a Presbyterian presence at ecumenical groups in the U.S. and worldwide.