



A Per Capita Primer

What is Per Capita? In essence, per capita is a set amount of money (apportionment) per member that is paid to the Presbytery of Geneva, the Synod of the Northeast, and the General Assembly of the Presbyterian Church (U.S.A.). Just as a train cannot move without an engine, our church councils require a power source to enable them to provide basic services which support our mutual mission as the Body of Christ. Per capita covers the ecclesiastical expenses of the denomination: the coordination and evaluation of mission, and the performance of ecclesiastical, legislative, and judicial functions. Per capita is an opportunity for all members of the Presbyterian church to participate equally, responsibly, and interdependently by sharing the organizational costs of the larger church.

What does the Book of Order say about Per Capita? “Each council above the session shall prepare a budget annually for its operating expenses, including administrative personnel, and may fund it with a per capita apportionment among the particular churches within its bounds. Presbyteries are responsible for raising their own funds and for the timely transmission of per capita funds to their respective synods and to General Assembly. Presbyteries may direct per capita apportionments to the sessions within their bounds but in no case shall the authority of the session to direct its benevolences be comprised.” (G-3.0106)

How is per capita paid to the Synod and General Assembly in the Presbytery of Geneva?

Different denominations have different ways of collecting revenue. Some receive a "head tax" of more than \$50 per member. Others receive a certain percentage of a congregation's receipts (up to 25%). In the Presbyterian Church (USA), per capita is an obligation of the Presbytery. The Presbytery of Geneva affirms the interdependent nature of our church by allocating funds in the annual operating budget for Presbytery, Synod, and GA per capita regardless of income from the churches.

What are the consequences if a Church does not contribute to the Presbytery?

The majority of congregations in the Presbytery generously contribute funds every year. When particular churches do not contribute, a greater burden of responsibility is placed on sister churches in the Presbytery to fund our mutual mission including our partnership with Synod and General Assembly.

What is the Per Capita for 2026?

Presbytery of Geneva \$ 50.92

Synod of the Northeast \$ 4.25

General Assembly \$ 11.26

Total per member \$ 66.43

Per capita establishes a minimum level of financial participation in the vital work of our connectional church as the Body of Christ, strengthening the sense of community among all Presbyterian. It is a moral obligation we share with one another. Some sessions encourage each member to contribute per capita beyond regular giving to the church. For more information about per capita: <http://oga.pcusa.org/section/departments/per-capita/frequently-asked-questions/>

***The Presbytery of Geneva is grateful for your congregation's partnership
in mission and ministry!***