

Per Capita Apportionments

Per capita apportionments are 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, 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.

Yet since its inception, the notion of per capita has generated disagreements. Sessions have claimed such payments were absolutely voluntary; presbyteries have insisted they were obligations. No General Assembly or General Assembly Permanent Judicial Commission has declared that withholding per capita to further political/theological agendas is **ever** justified. Nor has any General Assembly or General Assembly PJC ever declared that presbyteries had the legal right to enforce payment of per capita as a legal obligation. In fact, each declaration by the assembly and its commission always notes both as true.

From our study, we conclude three principles:

1. The *Book of Order* does not mandate the payment of per capita apportionments by sessions.
2. The *Book of Order* provides no right on the part of sessions to withhold per capita as a form of protest.
3. When faced with a session that is withholding per capita, the presbytery is obligated to:
 - a. remit per capita when it has funds available
 - b. visit with the session to determine the cause of the withholding.

We believe these principles have guided the church throughout its history.

I. Historical Practice and Understanding

The earliest reference to per capita our office has located comes from a 1734 statement to ministers:

...tis unanimously [sic] agreed by all the members of ye Synod, yt every Ministr. Shall either seasonally propose the affair, and read the Synod's Lettr. To their respectivie Congregations and appoint a Day for a publick Collection, if there be occasion for such a Step to carry on ye Design, or oblige themselves to pay out of their own proper Estates ten shillings into the Fund; and yt every Presbry take Care yt their respective members observe an ord. Made in ye year 1736....¹

This principle was reaffirmed in a 1755 deliverance by the Synod of Philadelphia that:

¹*Minutes*, Synod of Philadelphia, 1738, p. 56.

...it is inconsistent with our church government [for the General Assembly] to be under the check or prohibition of a church session; they [the session] indeed may give or withhold their charity, but may not prevent a minister to propose it publicly according to our appointment.²

The next reference is found in the 1806 Minutes of the General Assembly of the Presbyterian Church in the United States of America, which declared:

That whereas it is manifestly inequitable that those parts of the church which will not contribute to the important object of these resolutions, should receive benefit from the contributions of others, if it shall appear that any Presbytery has been manifestly inattentive to the duty herein enjoined so that the congregations generally within its bounds shall not have raised their reasonable proportion of the sum necessary to constitute the commissioners fund, the commissioners from Presbytery shall, for the year in which such manifest inattention and deficiency shall appear, receive out of the commissioners fund only the sum which they shall have contributed.³

It is clear that this declaration was addressing willful withholding, as the 1806 Assembly continued:

At all times, however, the General Assembly will make a candid allowance for those circumstances of any Presbyteries or congregations, which ought in equity abate the expectations of much pecuniary aid from their exertions.⁴

This distinction has always existed in our polity and practice.

II. That Two-Hundred-Fifty-Year-Old Understanding Is Still Our Understanding⁵

In 1976, the General Assembly Permanent Judicial Commission (UPC) in *Westminster Church v. Presbytery of Detroit*, while finding that the presbytery had exceeded its authority in removing the pastor and replacing the session for refusal to remit per capita, observed:

When Presbyteries, synods, and the General Assembly meet, they are conducting the legislative or judicial business of the Church and incur necessary expenses. There are also necessary administrative expenses involved which enable these legislative and judicial functions to be performed. All these expenses should be shared throughout the Church because every one who is a [Presbyterian] shares in the benefits of this system of government....

Willful refusal to contribute, however, is symptomatic of serious problems within a congregation or session, whether they be financial, theological, or stem from a lack of understanding or appreciation of the connectional nature of our denomination.⁶

The next time per capita came before the General Assembly Permanent Judicial Commission was in 1986 in the case of *Buonaiuto v. First Presbyterian Church*. In that case, an individual member had sought to prevent his session from remitting his share of its per capita apportionment. The commission ruled:

²*Minutes*, Synod of Philadelphia, 1755, pp. 242–243.

³*Minutes*, Presbyterian Church in the United States of America, General Assembly, 1806, pp. 370–371.

⁴*Ibid.*

⁵In 1966, The General Assembly of the Presbyterian Church in the United States applied these same principles to benevolence funds when the Assembly said: “We feel pastoral concern over the current unrest regarding benevolence giving in our denomination. We believe that it manifests a lack of understanding of the procedures regarding the Central Treasurer...[T]he General Assembly, in the interest of supporting the Church in its endeavor or to focus collectively its influence in the world, urges all Sessions to support the benevolence program of the Presbyterian Church in the United States, through these Presbyterian procedures....” *Minutes*, Presbyterian Church in the United States, General Assembly, 1966, pp. 28, 87, Ovt 17.

⁶*Minutes*, 1976, pp. 229, 230.

[P]reventing one governing body of the church from carrying out its rightful responsibilities to another governing body lies outside the rights of an individual member.⁷

In 1992, the General Assembly's Permanent Judicial Commission once again faced the issue in *Session of Central Presbyterian Church v. Presbytery of Long Island* and decided that a presbytery could not "punish" a session for failure to remit per capita; yet the commission noted:

Appellant [session] asserts its right to protest as a matter of conscience. While affirming this, this Commission believes that there is also a "duty of conscience" to support the ministry and mission of the church. Our system provides mechanisms by which grievances may be addressed that are in harmony with the Historic Principles of Church Government (G-1.0400) and the Principles of Presbyterian Government (G-4.0300). While they are not always the most expedient or may not always produce immediate results, using such procedures preserves the integrity of the system and often effects desirable changes.⁸

The Commission also noted that:

While freedom of conscience is preserved, it is to be exercised within certain limits (G-6.0108b), and officers promise to be governed by the polity of the church and abide by its discipline (G-14.0207e; G-14.0405b5).

In 1998, the General Assembly instructed its Moderator to "communicate with each presbytery failing to meet its apportionment."⁹

In 1999, the assembly determined:

[A] presbytery has the responsibility to remit per capita allocations to synod and General Assembly, even though a congregation does not pay the per capita allocated to it by the presbytery.... as long as funds are available within the presbytery.¹⁰

In 2002, the General Assembly reaffirmed our historic understandings when it urged the presbyteries "(1) to partner with those churches who struggle financially to pay per capita, and (2) to work pastorally with those sessions who choose to withhold per capita."¹¹ To sessions it said, "Individual sessions are reminded that to withhold per capita puts at jeopardy the connectional and covenantal nature of our church that is affirmed by our ordination vows."¹²

In 2003, the General Assembly's Permanent Judicial Commission once again faced the issue where it also declined to modify our historic understanding. It struck down a presbytery's attempt to mandate collection of per capita "...because G-10.0102i gives a session the power to determine the distribution of a church's 'benevolences.'"¹³

Yet even in finding this policy outside a presbytery's authority, the commission advised:

Therefore, while our Constitution does not technically permit presbyteries to make per capita mandatory, we are necessarily bound together as a covenant community through our union to God Almighty in Jesus through the Holy Spirit (A Brief Statement of Faith, C-10.4, lines 52-57). Thus, there is a high moral obligation based on the

⁷*Minutes*, 1986, p. 159. The assembly expanded this principle to governing bodies in 1999 (*Minutes*, 1999, p. 65.)

⁸*Minutes*, 1992, p. 180.

⁹*Minutes*, 1998, p. 675.

¹⁰*Minutes*, 1999, p. 65.

¹¹*Minutes*, 2002, p. 41.

¹²*Ibid.*

¹³*Minihan v. Presbytery of Scioto Valley*, 2004, p. 350, 216-1.

grace and call of God to participate fully in the covenant community. Full participation includes time, talent, and treasure (G-10.0102h; W-5.5004). Moreover, all officers are obligated, by virtue of ordination vows (G-14.0207i; G-14.0405b (9) [now W-4.4003i]), to participate fully in the life of the Church. To participate partially or not at all and yet claim to be within the covenant community represents a grievous misunderstanding of our reciprocal covenantal obligations under the singular Lordship of Jesus (The Second Helvetic Confession, C-5.124-141). In other words, we are called to turn from the sin of individualism run rampant and embrace the covenantal community in which our Lord Jesus has called us to live as those who love as we have been loved (John 13:34). Therefore, withholding per capita as a means of protest or dissent evidences a serious breach of the trust and love with which our Lord Jesus intends the covenant community to function together (G-7.0103).¹⁴

In 2004, the General Assembly's Permanent Judicial Commission reiterated a session's responsibility to remit per capita apportionments and mission pledges and further clarified a presbytery's duties, obligations, and options. In that decision the Commission noted that while a presbytery could not preemptively declare failure to make full payment of per capita apportionments and mission pledges a "declaration of ineligibility" for "requesting financial assistance from the presbytery, a congregation's effort to pay its full per capita apportionment and to fulfill a mission pledge is clearly relevant as one factor among many others that a presbytery may consider in exercising its stewardship responsibility to allocate limited resources in acting upon a congregation's request for assistance." It further noted that in making such determinations a presbytery has a duty to "provide pastoral care to churches" a duty which "includes a duty to engage them in conversation about their efforts to participate fully in the mission of the larger church."¹⁵

III. Advice to Presbyteries

When addressing a session that is withholding per capita, a presbytery has an obligation to make a determination as to the cause of the withholding.

A personal visit is most often appropriate. The General Assembly Permanent Judicial Commission made this duty explicit.¹⁶

If withholding is based on financial difficulties, the presbytery needs to assess what is the cause (demographics, dissatisfaction with pastor, etc). A presbytery has the opportunity and responsibility (G-11.0103b) to visit the session and ascertain why it believes itself unable to remit its proportionate share of per capita. A committee on ministry team will often be the appropriate group to undertake such a visit and subsequent care and support.

If the withholding is politically or theologically motivated, again the presbytery should meet with the session. Our office occasionally receives letters from sessions informing us of their decision to withhold based on some supposed action of a particular assembly. The language in the letters often indicates misunderstanding and misinformation. On its initial visit, the presbytery should be prepared to provide the actual language, policy, or action that the session believes itself objecting to. Never assume the session is operating with accurate information. If that does not help alleviate the session's anxiety, the presbytery has permission to provide a copy of this Opinion to the session, that it may understand its rights and responsibilities.

Since apportionment of per capita is always decided by vote of the presbytery, it may also be helpful for the presbytery to provide the withholding session with a copy of the action taken by the presbytery

¹⁴Ibid.

¹⁵*Johnston v. Heartland Presbytery*, 2006, p. 462, 217-2.

¹⁶Ibid.

apportioning per capita payments to member churches. Point out to such sessions that the decision to apportion was made pursuant to the presbytery's G-9.0404d powers, by majority vote (G-4.0301e). If the vote count is known, this is often helpful information for the session, in that the session will understand the decision to apportion was made by normal parliamentary process, like any other presbytery policy.

In all contacts with withholding sessions, the presbytery should take care to deal pastorally and respectfully and expect reciprocal attitudes.

It is now clear that in developing budgets "consistent with the priorities of the whole church" a presbytery:

1. may not use a congregation's payment of per capita apportionment or mission budget pledges as a condition of eligibility for requesting financial assistance from the presbytery;
2. may not condition receipt of financial assistance solely upon full payment of per capita apportionments or mission budget pledges;
3. has the right and discretion "to consider a congregation's financial participation in the life of the larger church as one of many factors as it crafts policies and exercises pastoral care"; and¹⁷
4. has a duty to "engage in conversation about their efforts to participate fully in the mission of the larger church."¹⁸

Revised October 2004

Last updated April 2009

¹⁷Ibid.

¹⁸Ibid.