

Per capita is important in the PC(USA) because it provides a shared financial basis for all members to equitably support the wider church's mission, governance, and ministries, fostering a sense of community and shared responsibility among diverse congregations. It allows the denomination to coordinate ecumenical and national efforts, fund the General Assembly, produce essential documents, support clergy training, and provide resources to all congregations, ensuring no single congregation is disproportionately burdened.

Fosters Connection and Community

- Equal Participation: Per capita ensures that every member, regardless of their congregation's size or financial capacity, contributes equally to the support of the larger church.
- Shared Responsibility: It embodies the Presbyterian connectional nature, where congregations, presbyteries, and the General Assembly work together and share the costs of their interconnected ministries.

Supports Denominational Functions

- Governance: Funds are used for the legislative, judicial, and administrative functions of the presbyteries, synods, and the General Assembly.
- Mission and Ministry: Per capita helps fund ecumenical partnerships, promote justice and mercy in the world, and supports various ministry programs at different levels of the church.

Provides Essential Resources

- Publications: It helps fund the production of the Book of Order, the Book of Confessions, and other resources, including translations into other languages.
- Training and Support: Per capita supports training for ministers and church leaders, the preparation of new candidates for ministry, and travel expenses for church moderators.
- Historical Preservation: A portion of the funding goes to the Presbyterian Historical Society to preserve and share the denomination's history and experiences.

Ensures Equity and Support

- Resource Sharing: By sharing the cost of the broader church's work, per capita ensures that all congregations have equal access to the support and resources needed for ministry and mission.
- Avoids Disproportionate Burden: It prevents smaller or financially weaker congregations from being disadvantaged, as the costs are spread equitably across the whole church.

For 2026:

Synod will be distributing \$2,500 to each Presbytery at the end of 2025. Leadership Cabinet has designated this to a fund that churches can apply for Per Capita Relief (PCR).

Churches that find the 2.5% increase in per capita to be beyond their ability to pay, should contact their PMT representative and in consultation with Leadership Cabinet and apply for relief before February 15, 2026.