

Presbytery of Riverside  
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## What is Per Capita?

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Per Capita is how we fund our system of governance and interconnection in the PC(USA). The amount of per capita is set each year based on the requests of the Office of General Assembly, the Synod, and the Presbytery. For example the 2022 per capita of \$36 is divided into:

<a href="#">Presbytery of Riverside:</a>	\$ 24.17
<a href="#">Office of General Assembly:</a>	\$ 8.98
<a href="#">Synod of So. CA &amp; Hawaii:</a>	\$ 2.85
2022 Total	\$ 36.00

The congregation sends their per capita offering to the Presbytery which distributes it to the other entities. The amount per congregation is determined by a previous year's statistical reports. For example, the 2022 per capita is paid on 2020 statistical reports. The Presbytery publishes ([Property and Finance page](#)) the amount of per capita with the calculation of the total per congregation.

Bookkeepers, office administrators, & clerks of session, especially when new, need to know how statistical reports, member records, and per capita offerings are interrelated. The intent is to collect the per capita at the beginning of the year since it is that year's operating revenue. Some congregations make specific arrangements with the Presbytery treasurer to pay a portion on an alternative schedule.

Members also need to know the purpose of per capita and how it relates to our identity and functioning within the PC(USA). If helpful, the text below can be customized for that purpose.

Example bulletin/newsletter blurb - Per Capita

**Per capita** is how we share the expenses of the PC(USA) system of local, regional, and overall government without reducing mission dollars. Each PC(USA) congregation is a part of a Presbytery, Synod, and the General Assembly and pays per capita based on the number of members reported in a previous year. The **2022 per capita** in the Presbytery of Riverside is **\$36.00 per member**.

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We encourage each member to contribute their portion of per capita as they are able. Since it is per member, a family with 2 adults and 2 member teenagers would contribute a total of  $\$36 \times 4 = \$144$ . If you can contribute a few more dollars when you offer your per capita, you can help the congregation offset the cost for those individuals or families who are not able to pay the entire amount. Mark your donation or use the special envelopes provided. Being connected is part of being Presbyterian. Thank you for all you do to keep us connected to each other.

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**Vision/Mission Statement:** *Connected congregations in deep discipleship with Jesus Christ who are faithful and active witnesses to God's Love, justice, and peace.*