

## POLICY FOR DEALING WITH PER CAPITA Presbytery of Kiskiminetas

### PREAMBLE

~~Being a presbytery made up mostly of smaller congregations nestled in the rolling hills of Western Pennsylvania, Kiskiminetas Presbytery is relational. When we gather, we like to talk, we like to eat, we like to worship, and we like to support one another in mission and ministry in Jesus' name. We know each other, and when we disagree, we do it agreeably. Withholding financial resources from the work of the larger church is not the normal course of action.~~

~~However, these are not normal times that we are living in. The church and the world are changing in ways our forbearers in faith could never have imagined. Our congregations, pastors, and members are dealing with issues inside and outside of ourselves which were not issues for us a decade ago. The relational fabric of our life together in Christ is being pulled in different directions. The prospect of change is frightening for some. Others are experiencing a crisis of conscience. The threat of being torn apart is real for this portion of the Body of Christ.~~

~~In response to that threat, and to the changing landscape of the church and the world, and as means of protecting the financial integrity of the presbytery as a unit of mission, the Presbytery of Kiskiminetas offers what follows as a means of helping sessions in the allocation of their benevolences and counseling with sessions not fully paying per capita while attempting to fulfill the presbytery's responsibility to raise and remit per capita funds for the synod and General Assembly.~~

The Kiskiminetas Presbytery seeks to serve God by developing, encouraging, supporting, and celebrating our common ministry given to us by Jesus Christ. Our work is best accomplished in organic spiritual unity found in the grace of our Lord Jesus Christ, the love of God, and the fellowship of the Holy Spirit. (*2 Corinthians 13:14*)

We recognize that we live in a time when our **family unity** in Christ is being tested and our ability to work together in mission is being tried. We covenant that even in times of disagreements and conflict we will seek to uphold one another, build up one another, respect one another, and love one another, to the end that the mission of Christ be fulfilled. Together we seek to further the peace, unity, and purity of the church, minimizing confrontations while we seek to discern and follow the will of Christ.

The Kiskiminetas Presbytery is committed to pursuing God's mission with pastors, sessions, and congregations. It is the will of this presbytery to create a gracious context and process in which the will of God is sought for the life, ministry, and calling of the most basic unit of mission, the particular congregation. The presbytery commits itself and invites all its congregations to pursue a broad understanding of God's mission with a graciousness befitting those who claim Jesus as Lord.

### PRINCIPLES

The Kiskiminetas Presbytery affirms the General Principle of Councils described in the Book of Order at G-3.0106 on the Administration of Mission regarding the unity and interdependence of the church.

The Kiskiminetas Presbytery affirms the per capita apportionment as a fair system for supporting the operations of councils that support the mission and ministry of particular churches.

The Kiskiminetas Presbytery recognizes the responsibility G-3.0106 places on presbyteries to raise per capita funds and transmit such funds to their respective councils in a timely manner.

The Kiskiminetas Presbytery recognizes two basic reasons for non-payment of per capita by sessions: lack of funds and act of conscience.

The Kiskiminetas Presbytery takes seriously both reasons for non-payment and, in the spirit of graciousness, will respond to the concerns of congregations as expressed through and by sessions.

~~The Kiskiminetas Presbytery will remit all per capita payments according to provisions of G-3.0106 unless it is determined through faithful discernment that those payments dishonor the intent of sessions or put the financial stability of the presbytery at risk.~~

## PROCESS

**A. Session reviews the active roll each year. Normally, per capita for the congregation is based on the number of active members from Dec. 31<sup>st</sup> two years ago. For example, the number of members from 12/31/17 would normally be used for per capita in 2019.**

**If there has been a significant reduction in members, session may notify the presbytery stated clerk of this change no later than March 1<sup>st</sup> of the current year. If the presbytery has received approval from General Assembly and Synod (via request by the stated clerk), then per capita will be based on the number of members on Dec. 31<sup>st</sup> of the prior year.**

**B. A. When per capita will is not be fully paid by a congregation due to for lack of funds, the process for congregations with fewer than the median presbytery attendance shall be as follows:**

**1. The clerk of session shall notify in writing the chair of COM and the chair of PAT of a lack of funds no later than April 15<sup>th</sup> of the current year.**

**2. The COM shepherd shall meet with session no later than June 30<sup>th</sup>.**

**3. Presbytery will pay what is not paid by the congregation, except for unpaid per capita due to an act of conscience (see C. below).**

- ~~1. The session will pay the majority of their total per capita allocation.~~
- ~~2. The session shall correspond with the presbytery through the stated clerk indicating the session has insufficient funds to pay the full per capita allocation~~
- ~~3. Upon reviewing the amount actually paid and the correspondence from the session, the presbytery council shall act to pay the remaining per capita amount to synod and the General Assembly.~~
- ~~4. Congregations with an average attendance at or greater than the presbytery median attendance are expected to pay the full per capita allocation.~~

**C. B.**– When per capita is not fully paid as an act of conscience, the process shall be as follows:

1. The **clerk of** session shall notify the chair of COM and the chair of PAT ~~the stated clerk of the presbytery~~ in writing stating the reason(s) for withholding of funds by ~~the beginning of October~~ **Jan. 15<sup>th</sup>** of the current ~~fund~~ing year.
2. A ~~team~~ **task force** appointed by **COM** shall **meet** ~~visit~~ with the session to hear the session's concerns and to provide clarification on the uses of per capita funds by presbytery, synod, and the General Assembly.
3. **Presbytery will not pay per capita that is unpaid due to acts of conscience when C. 1. is followed.**