POLICY FOR DEALING WITH PER CAPITA
Presbytery of Kiskiminetas

PREAMBLE

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 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.

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. 31st 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 1st 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. 31st of the prior year.

B. When per capita will not be fully paid by a congregation due to lack of funds, the process shall be as follows:

1. The clerk of session shall notify in writing the chair of Ministry Commission and the chair of Administration Commission of a lack of funds no later than April 15th of the current year.

2. The Ministry Commission appoint no less than two persons to meet with the session no later than June 30th.

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).

C. 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 Ministry Commission and the chair of PAT in writing stating the reason(s) for withholding of funds by Jan. 15th of the current year.

2. A task force appointed by Ministry Commission shall meet with session to hear 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.