

Pursuing Our Highest Moral Obligations: Facts and Sample Resolutions Concerning Per Capita

Introduction

The nature of presbyteries' responsibility to remit per capita payments to General Assembly and Synod has been a matter of both debate and confusion in recent years in the Presbyterian Church (U.S.A.). A collaborative group of concerned Presbyterians has worked together to articulate key facts related to per capita and to suggest how presbyteries might best express their commitment to make decisions about remitting per capita in a manner that is sensitive to the presbytery's other responsibilities and obligations.

Facts

- Per capita is an apportionment requested of sessions by presbyteries, synods and the General Assembly (GA) to support their respective operating expenses, including administrative personnel (G-9.0404d).
- Per capita was originally requested in the early 1800s to defray the actual costs of persons attending meetings of governing bodies. Over time, GA Per Capita has been expanded to cover a wide range of programs, salaries, and expenses, including the administration of the Office of the General Assembly and the General Assembly Council, GA permanent and special committees, and various GA advisory and advocacy committees. The total 2006 GA request is over \$13 million. A fuller discussion is available [here](#).
- GA also has normally used per capita for donations to ecumenical organizations such as the National Council of Churches, World Council of Churches, and World Alliance of Reformed Churches, and expenses related to our participation in these organizations.
- Payment of per capita is a high moral obligation of sessions. (*Minihan v. Scioto Valley*, General Assembly Permanent Judicial Commission (GAPJC) Remedial Case 216-1, 2003). Nevertheless, per capita is a benevolence, and it is settled church law that sessions have absolute discretion over benevolences. Sessions may not be compelled or coerced to pay per capita. Non-payment of per capita may not be the sole or primary reason for a presbytery penalizing a session or pastor in any fashion. (*Johnston et al. v. Heartland*, GAPJC Remedial Case 217-2, 2004).
- *Provided that funds are available*, presbyteries, are required to pay the full apportionment assessed by synod and GA. 211th GA minutes ([1999, 65, 107, 16.008-.009, Req. 99-1](#), see Appendix below). Note: This was an Authoritative Interpretation (AI) of the constitution by the General Assembly. An AI has the force of law.
- That presbyteries *may direct* per capita apportionments to the sessions of the churches within their bounds does not trump the express power (a technical term meaning the only ones who can do something) of a session to direct the benevolences of the congregation (G-10.1012i; *Minihan v. Scioto Valley*).
- G-11.0103a & b give the presbytery the express power to develop strategy for and to coordinate the mission of its member churches for the most effective witness to the broader community.
- The factual question of whether funds are actually available for paying per capita remains a matter within the authority of each presbytery to decide. The Advisory Committee on the Constitution has declined to speculate on circumstances that would make funds unavailable.
- In recent years, some presbyteries have not remitted all or part of their GA per capita assessments. Each year's budget of the Office of the General Assembly accounts for this shortfall.

Rationale for a Sample Resolution

We all wish that we could do all things for all people. But we can't. As mere humans, we are limited in time, talent and treasure. If we were to deny our limitations and try to do and be everything, in the end, we would not actually do or be much. The call to proclaim the gospel effectively is imperative. Therefore, as a presbytery, we are called carefully and prayerfully to discern and set funding priorities for ministry. Within these priorities is our responsibility to remit per capita payments to GA and synod. While fulfilling per capita is a high moral obligation, it not the highest moral obligation.

There are two key questions. First, who determines how presbytery responsibilities are prioritized? Second, who determines if funds are available? The answer to both is the presbytery.

Sample Resolutions

Therefore, it is appropriate for a presbytery to carefully contemplate how to prudently fulfill its obligations, including per capita and define the basis for determining whether funds are available. Below are two sample resolutions a presbytery might consider.

Be it resolved that with regard to finances, this presbytery considers remittance of its per capita to General Assembly and synod to be a high moral obligation. Be it further resolved that this presbytery holds its express powers and duties enumerated in G-11.0103a & b to include higher moral obligations. Therefore, funds will be available for per capita payments after the presbytery prudently sustains and fulfills the higher moral obligation of its ongoing ministries. Notwithstanding, any monies specifically designated by sessions for per capita will be transmitted to the higher governing bodies.

This presbytery recognizes that it has a responsibility to remit per capita to General Assembly and synod if funds are available, whether or not every session presents a per capita offering. This presbytery accepts the responsibility of determining whether or not funds are available for that purpose and will remit per capita on the basis of that determination. Notwithstanding, any monies specifically designated by sessions for per capita will be transmitted to the higher governing bodies.

Rev. Dr. James D. Berkley, Director of Presbyterian Action for Faith and Freedom and a board member of the Presbyterian Coalition, has observed and critiqued the Theological Task Force's activity since 2003.

Elder Whitman H. Brisky, Attorney and Partner of the Chicago firm of Mauck & Baker, LLC and Clerk of Session of First Presbyterian Church, Evanston, IL.

Rev. Dr. Michael D. Bush, Professor, Erskine Theological Seminary, Due West, SC, and a leader of Constitutional Presbyterians.

Elder Gordon E. Fish, Ph.D., Member of Grace Presbyterian Church, Montclair, NJ; physicist and Registered US Patent Agent with an intellectual property law firm; co-counsel with the late Julius B. Poppinga in the *Londonderry* and *Benton* GAPJC cases. He serves on the board of the Presbyterian Coalition.

Rev. Dr. Winfield R. (Casey) Jones, Pastor of First Presbyterian Church, Pearland, TX, member of Presbytery of New Covenant and past Chair of its Committee on Ministry. He was a candidate for Stated Clerk of the General Assembly in 2000.

Rev. Dr. Paul Leggett, Senior Pastor of Grace Presbyterian Church, Montclair, NJ; member and current Moderator of Newark Presbytery and commissioner to the 217th General Assembly. He served as Vice Moderator of the Committee of Fifteen on the Brief Statement of Faith.

Rev. Dr. Richard Randall, Pastor of the Village Church at Lake Tahoe; member and past Moderator of the Presbytery of Nevada; commissioner to 217th General Assembly serving on the Ecclesiology Committee.

Rev. James R. Tony, Senior Pastor of Palos Park (IL) Presbyterian Community Church; member of Chicago Presbytery and former member of its Permanent Judicial Commission. He serves on the board of the Presbyterian Coalition.

Rev. Michael R. Walker, Executive Director, Presbyterians For Renewal.

Rev. Christopher A. Yim, Senior Pastor of Neelsville Presbyterian Church, Germantown, MD; member of National Capital Presbytery and a former member and Vice-Moderator of the General Assembly Permanent Judicial Commission. He serves on the board of Presbyterians for Renewal.

This statement is a collaborative work of the individuals named above, several of whom deal with polity concerns on behalf of renewal organizations. For advice, contact polity-help@presbycoalition.org or legalteam@pfrenewal.org.

Appendix of Citations

G-9.0404d. Each governing body above the session shall prepare a budget annually for its operating expenses, including administrative personnel, and may fund it with a per capita apportionment among the particular churches within its bounds. The presbyteries shall be responsible for raising their own per capita funds, and for raising and timely transmission of per capita funds to their respective synods and to the General Assembly. The presbyteries may direct per capita apportionments to the sessions of the churches within their bounds.

G-10.0102i. [The session has the responsibility and power] to establish the annual budget, determine the distribution of the church's benevolences, and order offerings for Christian purposes, providing full information to the congregation of its decisions in such matters.

G-11.0103a. [The presbytery has the responsibility and power] to develop strategy for the mission of the church in its area consistent with G-3.0000.

G-11.0103b. [The presbytery has the responsibility and power] to coordinate the work of its member churches, guiding them and mobilizing their strength for the most effective witness to the broader community for which it has responsibility.

Pertinent Excerpts from Authoritative Interpretation of the 211th GA (1999)

(Minutes, [1999, 65, 107, 16.001-.012, Req. 99-1](#))

G-9.0404d provides that “The presbyteries *shall* be responsible for raising their own per capita funds, and for raising and timely transmission of per capita funds to their respective synods and to the General Assembly.” Further, G-9.0404d provides: “The presbyteries *may* direct per capita apportionments to the sessions of the churches within their bounds. . . .” [Emphases in the original]. Therefore, 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.

[GA answered in the affirmative the following question]: If churches refuse to pay their portion, does the presbytery have the responsibility to pay the full amount irrespective to the specific collection from churches, as long as funds are available within the presbytery?”

Pertinent Excerpts from the Most Applicable GAPJC Cases

John Minihan and J. Randall Richards, Complainants/Appellants

v.

The Presbytery of Scioto Valley, Respondent/Appellee

(Remedial Case 216-1)

In the instant case, the issue is whether the language added to G-9.0404d in the 1992 amendment (“presbyteries may direct per capita apportionments to the sessions”) grants a presbytery power to compel a session to transmit the per capita apportionment assigned to it.

Although the Presbytery contended at oral argument that its resolution did not compel a session to remit per capita monies, our reading of the resolution leads to a different understanding. Specifically, the necessity of a session applying to the Presbytery for an “excuse” from its “responsibility” to pay per capita monies strongly suggests compulsion if an excuse is not given.

Even if one concludes that the phrase “may direct” in G-9.0404d is ambiguous (meaning “may require,” as the Presbytery essentially argues, or “may ask,” as the Appellants contend), we conclude that it was not the intent of the 1992 amendment to G-9.0404 to change the historic practice of voluntary giving of per capita monies. There was nothing in the overture that indicated that it was intended to change the historically voluntary nature of per capita giving. The presbyteries approved the amendment by an overwhelming majority.

Moreover, if the General Assembly had desired to compel rather than trust sessions to transmit per capita to the presbyteries, it would have used mandatory language to express the sessions’ obligation regarding per capita parallel to the language used to express the presbyteries’ obligation.

Thus, notwithstanding the fact that the 1992 amendment was neither considered nor a part of the Book of Order at the time of this Commission’s decision in the Central case, we hereby reaffirm this Commission’s holding that **“a church may neither be compelled to pay nor punished for failure to pay any amounts pursuant to such [per capita system] plan.”** (Emphasis added)

We are not persuaded by the argument of the Presbytery and the conclusion of the SPJC that the “reserved powers” clause of G-9.0103 and the 1994 Authoritative Interpretation confirm a power in the presbytery to compel payment by the session of per capita apportionment.

G-9.0103 provides that the jurisdiction of a governing body is limited by the express provisions of the Book of Order “with powers not mentioned being reserved to the presbyteries.” This Commission is of the opinion that this provision does not apply in the present matter because G-10.0102i gives a session the power to determine the distribution of a church’s “benevolences.” This includes the power to raise and transmit per capita funds. **In making this determination, the Commission interprets the word “benevolence” to include per capita funds.** (Emphasis added) The Commission therefore concludes that the power of presbytery to act in this regard has been preempted. Similarly, the 1994 Authoritative Interpretation of G-11.0103f, indicating that a presbytery’s guidance to sessions is “mandatory” to the extent that it incorporates requirements established by the presbytery, is also not applicable because G-9.0404d does not give the presbytery the power to require payment of per capita apportionment by sessions.

But, as both parties acknowledged, the theological heart of this case is the covenantal nature of the Church. Indeed, both parties refer to per capita as a high moral obligation and as one of the sinews that binds the covenant community together. This is consistent with the historic nature of Presbyterian order that we have shared power and responsibility (G-4.0302).

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 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)), 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).

A. Kirk Johnston et al. , Complainants/Appellees
v.
Heartland Presbytery, Respondent/Appellant
(Remedial Case 217-2)

In this case, Presbytery is understandably wrestling with the tensions created by the following factors: (1) a presbytery's constitutional responsibility to remit full per capita apportionments to synod and General Assembly for all its churches, whether or not those congregations pay full per capita apportionments to it, (2) a presbytery's inability under the *Book of Order* to mandate a session's payment of per capita apportionments, (3) the limited dollars available for mission, and (4) the acknowledged high moral obligation of all congregations to participate fully in the life of the larger church by sharing the costs of the larger church's mission and operations.

The Commission appreciates Presbytery's effort to give substance to the connectionalism that distinguishes our system of polity from episcopal and congregational forms of church government. Indeed, all of the Commission's decisions on per capita apportionments, and all parties to this case, acknowledge that payment of per capita apportionments is a high moral obligation, the fulfillment of which visibly demonstrates the covenantal ties that bind us as the one church of Jesus Christ. In light of this acknowledged moral obligation, 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. This Commission does not wish to remove discretion or capacity of the presbyteries to fulfill their constitutional duties, but to assure them that such responsibilities can be effected without infringing on the powers of sessions.

The policy improperly turns payment of per capita apportionments or the fulfillment of a mission pledge into a mandate ... A presbytery's right of oversight cannot be construed to give presbytery a right that our polity withholds—namely, a right to mandate a session's full payment of per capita apportionments as a condition of its eligibility to seek presbytery's assistance ... While the *Book of Order* refers to a higher governing body's "right of review and control over a lower one" (G-4.0301f), these concepts must not be understood in hierarchical terms, but in light of the shared responsibility and power at the heart of Presbyterian order (G-4.0302).