

**Per Capita Report from Rev. Dr. Dan Saperstein, Executive Presbyter
Presbytery of Lake Huron
January 9, 2020**

I am delighted to report that in 2019 we had 100% of our presbytery's per capita assessment paid by congregations. This is not the case everywhere. Our presbytery's record on per capita is among the best in the denomination and is the envy of other presbyteries. This achievement is more than just a number – it reflects our commitment to mutuality and shared mission in our presbytery.

Many members regard the annual per capita assessment as “dues” for being part of the Presbyterian Church (U.S.A.). Some even think of the per capita assessment as church “taxes”. These are imperfect analogies. While payment of per capita is mandatory for presbyteries, the same is not true of congregations. While congregations have a “high moral obligation” to participate, our policy prohibits presbyteries from punishing sessions or congregations that do not fulfill their per capita obligation. Likewise, sessions may not require per capita contributions from members.

Per capita has always been an act of sharing. The earliest mention of per capita in the PCUSA is in 1734, and the earliest per capita program was the “Commissioner Travel Expense Fund” begun in 1806. The fund helped defray the cost of commissioners from distant presbyteries (then it meant Ohio and Kentucky) to travel to the meeting of the General Assembly. Essentially, per capita equalizes the expense of being a connectional church by sharing the cost of our denominational services in an equitable manner.

One of the reasons that we have such a good record of per capita participation is our presbytery's commitment to frugal stewardship. An informal survey of per capita assessments shows our presbytery per capita portion (\$16.80 in 2020) to be fifth lowest among the 45 or so responding presbyteries. Several per capita rates are over \$40 for the presbytery portion alone. We are also blessed with well-managed investments and endowed bequests from generations of faithful and generous Presbyterians, that reduce per capita by generating over \$80,000 annually toward our presbytery budget.

But another, more important, reason for our solid record is that we have developed and embodied a culture of mutuality and community in our presbytery. While occasionally circumstances might require a church to postpone payments (as one congregation did this year, offset by another's back payment), the norm of full payment is an important expression of our commitment to each other. When one church fails to pay their share of per capita, they are shifting that burden to the other churches of the presbytery. Not paying per capita is the ecclesiastical form of the “dine-and-dash” prank we might have played on our friends as irresponsible teenagers but would never do as adults. As a presbytery, we are committed to honoring every dollar given with faithful, responsible,

frugal, and accountable stewardship. As sessions and congregations, we are committed to contributing our mutually agreed portion of our shared mission costs.

I am grateful to serve a presbytery that has demonstrated such commitment to each other and to the work we are called to do together for Christ.

Faithfully,
Dan Saperstein, Executive Presbyter
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