

## **Overture to Amend G-3.0106 to Allow Presbyteries to Limit Payments of Per Capita**

The Presbytery of Detroit overtures the 221st General Assembly (2014) to direct the Stated Clerk to send the following proposed amendment to the presbyteries for their affirmative or negative votes:

*Shall the last paragraph of G-3.0106 be amended by adding the following after the last sentence?*

*Where a presbytery has directed per capita apportionments to sessions, and sessions do not submit their full assessments, the presbytery may remit to the synod and General Assembly only those per capita finds actually received.*

So that the last paragraph of G-3.0106 shall read:

Each council above the session shall prepare a budget for its operating expenses, including administrative personnel, and may fund it with a per capita apportionment among the particular congregations within its bounds. Presbyteries are responsible for raising their own funds and for raising and timely transmission of per capita funds to their respective synods and the General Assembly. Presbyteries may direct per capita apportionments to sessions within their bounds, but in no case shall the authority of the session to direct its benevolences be compromised. Where a presbytery has directed per capita apportionments to sessions, and sessions do not submit their full assessments, the presbytery may remit to the synod and General Assembly only those per capita funds actually received.

### **RATIONALE**

Per capita apportionments are a traditional means of funding General Assemblies, and have evolved over the years into a method for supporting various ecclesiastical and administrative expenses of presbyteries, synods and the General Assembly. The term *per capita* is used because the amount apportioned is based on the membership (head count) of the presbytery.

Since *The Presbytery of Detroit v. Westminster Church Port Huron* in 1976, presbyteries have been forbidden from punishing churches for their failure to pay per capita apportionments. The matter has been addressed and litigated many times over the years, and the prohibition has never been removed, so that a presbytery has no way to require its churches to pay when they do not pay, even when they do it as protest to actions of the church. **Repeated attempts to give presbyteries the authority to require congregations to pay per capita over the years have failed on the grounds that for sessions, per capita is a benevolence, and a presbytery cannot tell a session how to allocate benevolences.** Recent attempts have all been opposed in the Assembly Committee by the Office of the General Assembly and/or the Advisory Committee on the Constitution, with the result that the Assembly Committee has never recommended the Assembly approve a change:

In 1999, the General Assembly was asked whether presbyteries are required to pay *per capita* even if the churches do not pay, and if yes, whether they could pay from “general benevolence funds.” On advice of the ACC, the General Assembly responded yes to both questions. Minutes of the General Assembly 1991, Part I, p. 65;

A request in 2002 on advice from the ACC and COGA was answered by the following:

*Resolved, That presbyteries are urged (1) to partner with those churches who struggle financially to pay per capita and (2) to work pastorally with those sessions who choose to withhold their per capita. Individual sessions are reminded that to withhold per capita puts at jeopardy the connectional and covenantal nature of our church that is affirmed by our ordination vows.*

*We call on the General Assembly agencies and presbyteries to work to alleviate the problems that lead to withholding so that the church may proclaim the gospel of Jesus Christ to the whole world. We believe that at such a time as this, it is not wise or prudent to change the current understanding of the way per capita is collected and transmitted. Nevertheless, presbyteries are encouraged to raise per capita payments from churches through voluntary payments in the spirit of 2 Corinthians 9:7: “Each of you must give as you have made up your mind, not reluctantly or under compulsion, for God loves a cheerful giver” (NRSV).*

Minutes of the General Assembly, 2002, Part I, pp 41 & 182.

In 2006, the on advice of the ACC and COGA, the General Assembly refused a request for an Authoritative Interpretation that would require churches to pay *per capita*, which refusal was justified by the following comment:

*We strongly encourage all congregations to take seriously their commitment to the connectional nature of the church. One evidence of that commitment is the per capita contributions that help provide for the church’s shared ministry beyond the congregation. We recommend that presbyteries exert pastoral care with congregations that choose to withhold per capita. Such pastoral care could be extended through their committees on ministry or other committees as designated by the presbytery council.*

Minutes of the General Assembly, 2006, Part I, pp 46, 47, 157.

In 2010, however, the General Assembly approved an Authoritative Interpretation proposed by the Office of the General Assembly and recommended by the Assembly Committee that said, “A presbytery is required to remit to the General Assembly and the synod per capita funds remitted by the session of member churches for per capita, *even if the presbytery lacks sufficient funds to pay its own expenses.*” **For presbyteries, *per capita* is not a benevolence, it is a required payment that is an increasing burden.**

**A proposal in 2012 to allow presbyteries to pay only *per capita* they receive from churches was considered by the Assembly Committee on General Assembly Procedures.** The Advisory Committee on the Constitution and the Committee on the General Assembly both submitted written reports opposing the overture. At the hearing, the Committee on the General Assembly assured the Assembly Committee that they were very concerned about *per capita*, so **the Committee referred it back to the Committee on the General Assembly for its consideration. The COGA has done nothing with the referral.**

Since presbyteries are required to pay the full apportionment to higher governing bodies from their mission budgets when not received from the churches, the effect is to reduce the amount available for the mission of the presbyteries to their own regions. **In effect, it forces presbyteries to pay *per capita* from their benevolence monies (mission budgets)(GA minutes 1999, p. 65). Many presbyteries report that they are making serious cuts to their budgets, laying off staff, drawing on their reserves in order to pay their full *per capita* apportionment.** Meanwhile, OGA operations, significantly funded by *per capita*, have for decades been protected from the financial crises faced by the presbyteries.

**In recent years increasing numbers of congregations have refused to pay *per capita* apportionments as a way of expressing dissatisfaction with actions of the Church, often citing actions of the General Assembly.** In 2010, 50 presbyteries did not pay their *per capita* apportionment in the amount of some \$950,000. Sixty-seven presbyteries did not pay their full 2011 *per capita* payments in the amount of \$1,220,037.50. Records show that 40 of those presbyteries specifically said they are paying only what was received. One presbytery said it just did not have the funds.

**No reported action has been taken by the General Assembly or and any synod to enforce the requirement** that presbyteries pay the full assessments, except in a 2012 case where a ruling elder filed a remedial case against his own Presbytery, resulting in the Synod PJC's decision requiring his presbytery to change its policy that it would pay only what it received. **These are times when respect for the Constitution is in increasing jeopardy, and insisting on a rule that is frequently flouted does serious damage to our polity.**

**The “new” Form of Government places support for their congregations as the first priority for presbyteries, G-3.0301, but the effect of the requirement to pay *per capita* for the ecclesiastical expenses of their synods and the General Assembly is to place support of higher councils above their own churches. The requirement reduces their ability carry out their primary duty.** The intention that the presbyteries play important parts in generating missional congregations is thus seriously damaged. Furthermore, declining payments present a great temptation for synods and the General Assembly, to increase *per capita* assessments to take the decreased receipts into account.

**Since 39% of presbyteries paid 2011 *per capita* only what they have received or can afford—up from 29% the year before— the effect is that those presbyteries that are loyal to the rules of our polity are penalized.** To remove the penalty for faithfulness seems equitable. Moreover, where it is forbidden for presbyteries to require the payment of benevolences from their churches, **it also should be forbidden for higher governing bodies to require presbyteries to pay *per capita* from their benevolences, which is exactly what is done when presbyteries must take from their mission dollars to pay *per capita* assessments.**

Therefore, the Presbytery of Detroit petitions the General Assembly to send this overture to the presbyteries so they can decide the matter. In the past, on the recommendation of its committees, General Assemblies have declined exerted their authority to keep this decision from the councils that are most affected by it. **It is time now for the presbyteries who pay this assessment to be given a say in how it is administered.**