

# **RESPONDING FAITHFULLY:**

## **Making Decisions about Financial Support of PCUSA Governing Bodies in Times of Disorder**

This study is offered for prayerful use by members of the PCUSA, as individuals or part of a governing body, as they seek to make a faithful stewardship response to disorder within our denomination.

To some Presbyterians the question appears: Is it unfaithful to withhold and redirect per capita assessments and other gifts from higher governing bodies in times of disagreement, no matter what the issue is? To others, the question is: Is it unfaithful to give per capita assessments and other gifts to a governing body which has broken a fundamental responsibility of our mutual covenant by that body's action or inaction?

God, help us to be faithful. Amen.

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# RESPONDING FAITHFULLY:

## Making Decisions about Financial Support of PCUSA Governing Bodies in Times of Disorder

### I. The Nature of Per Capita Contributions: Voluntary With Moral Obligation Rooted in Reciprocal Covenant

**PER CAPITA** is an amount of money for each active member of a church that the presbytery, synod, and General Assembly may apportion and direct to the lower governing bodies for payment. These funds pay operating expenses of those bodies.

The latest comment on per capita comes from the 214th General Assembly, 2002, as it voted to disapprove a proposed *Book of Order* amendment that would have freed presbyteries from having to use their own funds to make up any deficiencies in amounts of per capita transmitted by sessions. The Assembly called on governing bodies to work to alleviate the problems that lead to withholding, but it further stated:

**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.’**

Report of Committee on General Assembly Procedures, Overture 02-15

This statement followed a similar comment by the 213th General Assembly in 2001 as it voted to disapprove a proposed amendment that would have required sessions to raise and transmit per capita. The comment stresses the voluntary nature of per capita and its covenantal obligation upon governing bodies:

**Per capita is one on the sinews of our covenantal relationship. We believe that relationship is voluntary rather than mandatory. Nonetheless, we urge sessions to contribute per capita especially in seasons of disagreement, uncertainty, and controversy. Together we shoulder the burden and blessing of our bond.**

Report of Committee on Polity, Overture 01-01

#### A. Provisions of the *Book of Order*

1. The particular churches collectively constitute one church. G-4.0301a, G-9.0103
2. a. The presbytery, synod, and General Assembly have authority to fund “operating expenses, including administrative personnel,” by a per capita apportionment among churches. G-9.0404d
- b. Per capita funds may be used to pay expenses of attending governing bodies. G-9.0308
- c. In 1986, the General Assembly restricted its use of per capita to: “only those ecclesiastical functions which enable the General Assembly to plan, oversee, and evaluate mission.” Synods and presbyteries are not so limited, however. They may pay for ecclesiastical functions from (unrestricted) mission dollars or use per capita to fund programs. (Polity Reflections #30, see Appendix #1)
- d. The General Assembly per capita assessment for 2002 is \$5.25, up from \$4.98 in 1999. The number of members in the PCUSA was about 2.5 million last year. In 2002, per capita receipts are expected at \$13,208,660, with \$1,000,000 needed from reserves to pay General Assembly expenses.
- e. Per capita was used in 2000 to pay for the General Assembly session, committee and commission expenses, “ecumenical expenses,” the Office of the General Assembly, the General Assembly Council, and other administrative costs, including the salaries of directors of ministry divisions, and the Office of Communication. (See Appendix, #2 for details of that budget.)

## **B. GA Permanent Judicial Commission Case Interpretation**

Two cases from the General Assembly Permanent Judicial Commission discuss per capita and how sessions which refuse to pay may be dealt with. (See Appendix #3 for the full texts of the decisions)

### **1. *Session of Central Presbyterian Church v. Presbytery of Long Island* (1992)**

Remedial Case 204-5, 11.050, p. 179. The opinion states that:

- a. Our system of government contemplates a “partnership of church governance” in which each governing body has responsibilities.
- b. The PCUSA Constitution allows freedom of conscience within certain limits; grievances may be addressed by procedures concordant with the principles of church government. (G-1.0400 and G-4.0300)
- c. A session has authority to determine the distribution of the church’s benevolences. (G-10.0102i)
- d. A church may neither be compelled to pay nor punished for failure to pay any amounts assigned it by a per capita system.
- e. There is a “duty of conscience” to support the mission of the church. “As Presbyterians we have a unique relationship that obligates us morally to share in the mission ... and structure” needed to do what we are called to do in the name of Christ.

### **2. *Westminster United Presbyterian Church v. the Presbytery of Detroit* (1976)**

*Minutes*, UPCUSA, Part 1, p. 229. The court held that:

- a. “Presbyterian history, custom, and our system of connectionalism all indicate that congregations should contribute on a per capita basis to the conduct of the legislative, judicial, and related administrative costs of their denomination, but neither the present Constitution nor prior case law dictate (sic) that the per capita apportionment is a tax or compulsory contribution.”
- b. The refusal to contribute is symptomatic of serious problems. The presbytery should inquire in depth into the cause and nature of such refusal.
- c. The presbytery cannot remove the session or pastor of a church solely because a session refuses to pay per capita.

## **C. Presbyteries Have a Responsibility to Remit Per Capita Amounts not paid by a Session – 1999 Interpretation by General Assembly (Part I, p. 107) See Appendix #4 for text**

1. The presbytery must pay out of its own funds any amount of per capita not paid by a session and send the money to the synod and the General Assembly.
2. This obligation remains “as long as funds are available within the presbytery.”
3. The presbytery may use any unrestricted funds it has to pay per capita to the higher governing bodies.

## **D. Discussion on Failed Overture 01-1 from the Presbytery of Scioto Valley to the General Assembly in June, 2001**

1. Nature of Overture – The amendment to G-9.0404d would have required sessions to raise and transmit per capita funds to its presbytery and also would have allowed a presbytery to “exercise care and oversight” over a congregation that failed to pay per capita. (See Appendix #5 for full text and opinions.)
2. Opinion of the Advisory Committee on the Constitution
  - a. The ACC recommended disapproval of the overture. It stated that per capita payments are voluntary. The issue “goes to the heart of our ... system of ... governance. The individual church member’s right of conscience and the rights of a session to determine the distribution of the church’s benevolence (G-10.0102h and i) stand in tension with the right of a governing body to impose per capita payments.”
  - b. Per capita payments have been VOLUNTARY since at least 1803.
3. The Committee on the Office of the General Assembly

COGA also provided an opinion recommending disapproval of the overture. The COGA's opinion rested on grounds opposite of the ACC, however. It stated that:

- a. The last sentence of current G-9.0404d ("The presbyteries may direct per capita apportionments to the sessions of the churches ... ") was not in effect when the *Central* case was decided.
  - b. That last sentence means that presbyteries "already possess the authority to hold sessions responsible for the 'timely transmission' of per capita funds."
4. Disagreement with the COGA Comment

The original overture that added G-4.0404d was sent out for adoption by the 1991 General Assembly. A reading of the full overture shows that it proposed that sessions "ordinarily will remit" per capita assessments. It further proposed that "program and mission" were to be funded by "freely offered gifts." (See Appendix #6 for the full text.) These proposed sections were deleted and only the two sentences from a middle section were adopted. The background information on the amendment sent out to the presbyteries did not state anything about the purpose of the amendment.

It does not seem reasonable to suppose as COGA does that those two sentences excerpted from an overture affirming voluntary per capita payments changed the nature of per capita from voluntary to mandatory and that this was done without any comment at the time. The effect of the two sentences was merely to clarify a presbytery's authority to ask for payments, but the language did not change the session's responsibility for determining the use of benevolences. In addition, opinions from the Stated Clerk after 1992 indicate that per capita contributions are voluntary.

5. The General Assembly did not explicitly accept or reject the ACC or COGA advice; rather, it disapproved the overture and made its own comment about the voluntary relationship between governing bodies, as set out in the opening paragraphs of this paper.

#### **E. Failed Overture 01-11 to General Assembly in June, 2001**

The Presbytery of Philadelphia asked the 213th General Assembly to:

1. create a task force on combining General Assembly mission and per capita budgets into a single budget;
2. to reexamine and clarify the type of expenses paid by per capita; and
3. to provide equitable relief from the 1999 GA interpretation holding presbyteries responsible for per capita unpaid by sessions.

The COGA commented on the overture and gave more history about per capita. It also said that equitable relief is available already, as the presbytery must forward per capita funds "only '... as long as funds are available within the presbytery.'" The Committee on General Assembly Procedures and the General Assembly disapproved all the requests without comment. (See Appendix #7 for full text)

#### **F. Failed Overture 02-15 to General Assembly in June, 2002**

1. Nature of Overture – The overture sought to amend G-9.0404d so that a presbytery could forward to synod and General Assembly only those per capita funds which the presbytery actually received from its member churches. Thus, presbyteries which were unable to collect the full per capita amounts from sessions would not be required to use other available presbytery funds if the presbytery so decided.

The overture also sought to set aside the 1999 Interpretation that was discussed above in IC. (See Appendix #10 for full text and opinions.)

2. Opinion of the Advisory Committee on the Constitution
  - a. The ACC recommended disapproval of the overture and suggested language be added to G-9.0404.d to mandate that sessions pay per capita apportionments.
  - b. The ACC changed its opinion from the one it issued in 2001, discussed in ID above. In its 2001 advice, the ACC had no doubt that per capita payments are voluntary; in 2002, however, the ACC suddenly

found “confusion” over the last several years between the voluntary nature of contributions by individuals and the involuntary “accountability” by sessions to presbytery in the form of per capita payments.

### 3. The Committee on the Office of the General Assembly

COGA also provided an opinion recommending disapproval of the overture. In addition, COGA offered an authoritative interpretation that the current language of G-9.0404d already gives presbyteries authority to require sessions to pay per capita, as COGA had advised the previous year as discussed in ID3 above.

### 4. Assembly States View of Per Capita as Voluntary

It should be noted that the Assembly did not explicitly reject the ACC or COGA opinions about the “confusion” of the per capita section or its “already” mandatory provision. However, the Assembly’s statement disapproving the overture (set out in the second paragraph of this paper) cautions against “changing the current understanding” of per capita, it calls for voluntary payments, and it relies on a Scripture passage which emphasizes giving from individual willingness rather than compulsion. Thus, the Assembly’s conclusions contradict those of the ACC and COGA and underscores the voluntary nature of per capita contributions.

## II. Deciding Whether to Withhold and Redirect Per Capita

### A. Duty of Conscience to Support the Denomination

The covenantal obligation of each member and session to support the administrative expenses of our Presbyterian system of government by paying the per capita apportionment has been set out in the cases and citations from the *Book of Order* detailed in Section I above. In deciding what is faithful stewardship, a member of a governing body must also look at the other two documents which bind us in covenant – *The Book of Confessions* and the Bible – to see what instruction they provide about giving our money for the work of God through the church.

#### 1. Biblical Instruction on the Attitude in which Offerings are Made

All stewardship decisions are grounded in this truth:

THE EARTH IS THE LORD’S, AND THE FULNESS THEREOF;

Psalm 24:1a

- a. The first time the people of Israel are told to bring an offering is in Exodus 25:2 for the Tabernacle. God instructs Moses: “Speak to the children of Israel, that they bring Me an offering. From everyone who gives it willingly with his heart you shall take My offering.” When the people heard, they responded. “Then everyone came whose heart was stirred, and everyone whose spirit was willing, and they brought the LORD’S offering for the work of the tabernacle ...” They continued bringing freewill offerings until they had to be restrained because there was more than enough! (Ex. 36:3-7)
- b. This exuberance is commended in the example of the Corinthians who, from joy, gave abundantly beyond their ability, freely willing (2 Cor. 8:1-4). And this joy returns to the truth that God will provide for all good works: “So let each one give as he purposes in his heart, not grudgingly or of necessity for God loves a cheerful giver. And God is able to make all grace abound toward you, that you, always having all sufficiency in all things, have an abundance for every good work.” (2 Cor. 9:7-8)

#### 2. Biblical Instruction on Paying Taxes

Jesus teaches in relation to paying two taxes – one for the Temple, and the tax for Caesar.

##### a. Temple Tax – Matt. 17:24-27

- i. This was required to be paid by every male Jew over the age of 20, and originated in Ex. 30:11-16.
- ii. The Old Testament nowhere provided legal means for enforcing any payment for religious purposes. The law stated what was due, but left its observance to the piety of the people.

- iii. A law allowing a person's goods to be taken if he did not pay the tax was enacted by the Pharisaical party about 78 B.C., without any Scriptural basis. (Edersheim, *The Temple: Its Ministry and Services*, Hendrickson Publishers, 1994)
- iv. In Matt. 17:24-27, Peter is asked by the temple-tax collectors whether Jesus pays the tax. Since Jesus earlier said that he is greater than the Temple (Matt. 12:6) and that Jesus has put himself over the law (Matt. 5 – You have heard it said; but **I** say to you), this is a good question. Jesus asks Peter whom kings tax – their sons or others? Peter replies, “Others.” “Well,” says Jesus, “then the sons are free!” This implies that the disciples, because they are connected to Jesus, are exempted just as God's Son is. Jesus tells Peter to pay the tax, however. The reason Jesus gives is “so that we will not scandalize them” (the tax collectors).
- v. Thus, disciples are instructed to subordinate their freedom to winning others to faith in the Messiah. They are called to be like their master by being the “servants of all and so they limit their ... rights in matters not central to faith (like taxes).” (F. Dale Bruner, *Matthew*)  
This passage would instruct a governing body that objected to paying any support of church government simply because it was a tax to pay the tax, because the tax is not a central faith issue. The passage does not seem applicable when the issue is not the money but a concern about a higher governing body's action that does relate to a faith issue.

b. Taxes to Caesar – Matt. 22:15-22

- i. First century Palestine was a colony of Rome, not an independent state. The religious patriots, the Zealots, often posed the question: Should the people of God give money to, and so support, an idolatrous government and its worship of the Emperor?
- ii. Jesus is asked whether it is right to pay taxes to Caesar. Jesus asks whose image and inscription the tax coin bears. His questioners reply “Caesar's.” Jesus says, “Well, then, give back to Caesar the things of Caesar ...” He implies that as long as Caesar is just asking for money, comply. Jesus teaches that we are to respect the state.
- iii. Jesus has a second part of his answer – “and you give back to God the things of God.” People bear the image of God, so we belong to him and must give to God our conscience, our worship, and our absolute allegiance. (F. Dale Bruner, *Matthew*)  
When there is a controversy between governing bodies of the church over a faith issue, the difficulty is not between Caesar and God, but rather in discerning what is faithful stewardship of God's gifts given for work through his Church.

2. *The Book of Confessions*

a. The Second Helvetic Confession. This document treats disorder in the church in some detail:

- i. Dissension and strife (in the Protestant churches) are not a sign that they cannot be true churches. (5.133)
- ii. The New Testament church was full of strife. (5.133)
- iii. “At all times there have been great contentions in the Church, and the most excellent teachers ... have differed ... about important matters without meanwhile the Church ceasing to be the Church ... For thus it pleases God to use the dissensions that arise in the Church to the glory of his name, to illustrate the truth, and in order that those who are in the right might be manifest (I Cor. 11:19).” (5.133)
- iv. Churches which are weak, imperfect, and with error are still holy churches. (5.137)
- v. Not all who are in the church are of the saints. (5.139)
- vi. Nevertheless, we are not to judge “before the time;” but on the other hand, “we must be vigilant lest while the pious snore the wicked gain ground and do harm to the Church.” (5.140)
- vii. Take care wherein the truth and unity of the Church chiefly lies “lest we rashly provoke and foster

schisms in the Church.” That truth and unity is in the catholic faith given to us by God, summarized in the Apostles’ Creed. (5.141)

b. Scots Confession

- i. The signs of the true Kirk are: the true preaching of God’s Word, the right administration of the sacraments, and “ecclesiastical discipline uprightly ministered, as God’s Word prescribes, whereby vice is repressed and virtue nourished.” (3.18)
- ii. “We dare not receive or admit any interpretation (of Scripture by a theologian, Kirk, or council) which is contrary to any principal point of our faith, or to any other plain text of Scripture, or to the rule of love.” (3.18)
- iii. In so far as a general council “confirms its decrees by the plain Word of God, so far do we reverence and embrace them. But if men, under the name of a council, pretend to forge for us new articles of faith, or to make decisions contrary to the Word of God, then we must utterly deny them as the doctrine of devils.” (3.20)

c. Westminster Confession

- i. “For the better government and further edification of the Church,” councils should exist. (6.173)
- ii. Their duties are “to determine controversies of faith and cases of conscience ... and to set down rules ... for the better ordering of ... the government of (God’s) Church ...” Such council decisions, “if consonant to the Word of God, are to be received with reverence and submission, not only for their agreement with the Word, but also for the power whereby they are made, as being an ordinance of God appointed thereunto in his Word. (6.174)
- iii. All councils ... may err ...; therefore they are not to be made the rule of faith or practice, but to be used as help in both. (6.175)

This statement must be read in tension with the Confession’s statement on Liberty of Conscience.

- iv. “God alone is Lord of the conscience, and hath left it free from the doctrines and commandments of men which are in anything contrary to his Word, or beside it in matters of faith or worship. So that to believe such doctrine, or to obey such commandments out of conscience, is to betray true liberty of conscience; and the requiring an implicit faith, and an absolute and blind obedience, is to destroy liberty of conscience and reason also.” (6.109)
- v. “They who, upon pretense of Christian liberty, do practice any sin, or cherish any lust, do thereby destroy the end of Christian liberty; which is, that, being delivered out of the hands of our enemies, we might serve the Lord without fear, in holiness and righteousness before him, all the days of our life.” (6.110)
- vi. “And because the powers which God hath ordained, and the liberty which Christ hath purchased, are not intended by God to destroy, but mutually to uphold and preserve one another; they, who upon pretense of Christian liberty, shall oppose any lawful power, or the lawful exercise of it, whether it be civil or ecclesiastical, resist the ordinance of God. And for their publishing of such opinions or maintaining of such practices, as are contrary to the light of nature, or to the known principles of Christianity, whether concerning faith, worship, or conversation; or to the power of godliness; or such erroneous opinions or practices as, either in their own nature, or in the manner of publishing or maintaining them, are destructive to the external peace and order which Christ has established in the church; they may lawfully be called to account, and proceeded against by the censures (6.169.172) of the Church.” (6.11)

3. *Book of Order*

As stated previously, there are principles in our order of government which establish a covenantal obligation to support the governing functions of the church. In addition to the connectional nature of the PCUSA, there are:

- a. rule by vote of the majority (G-1.0400, G-4.0300e);
- b. the ordination vows to be governed by the church's polity and abide by its discipline (G-14.0207e and G-14.0405b(5));
- c. provisions for ordered dissent and address of grievances in the government structure.

The provisions for orderly disagreement are presented in *Historic Principles, Conscience and Church Government* adopted by the 195th General Assembly of the PCUSA in 1983. It points out the five ways in which a minority (whether a single member or a governing body) can exercise its right of conscience if they disagree with the decision of a governing body:

- a. work for change by persuading the majority to amend or reverse its decision;
- b. dissent (G-9.0303) or protest (G-9.0304) or file a judicial action;
- c. concur passively by obeying in action while continuing to disagree;
- d. concur actively by being persuaded that the majority is right;
- e. withdraw peacefully without schism

If a group within a congregation wants to withdraw, the presbytery has authority to determine which group gets the church property under G-8.0600.

If a whole church wants to withdraw, the presbytery has authority under G-11.0103 to dismiss the church. (See G-8.0200 for use and benefit of property.)

If a presbytery or synod wants to withdraw, it appears that the General Assembly has authority under G-13.0104m and 13.0104n merely to unite and divide such bodies, not to “dismiss” them.

## **B. Consideration of Other Moral Obligations of our Reciprocal Covenant**

The obligation to support church government must be viewed with other duties from the Scriptures, *The Book of Confessions*, and the *Book of Order*. These three books are the documents of our denomination's covenant. Every ordained officer of the PCUSA must affirmatively answer these questions:

- Do you accept the Scriptures of the Old and New Testaments to be, by the Holy Spirit, the unique and authoritative witness to Jesus Christ in the Church universal, and God's Word to you?
- Do you sincerely receive and adopt the essential tenets of the Reformed faith as expressed in the confessions of our church as authentic and reliable expositions of what Scripture leads us to believe and do, and will you be instructed and led by those confessions as you lead the people of God?
- Will you fulfill your office in obedience to Jesus Christ, under the authority of Scripture, and be continually guided by our confessions?
- Will you be governed by our church's polity, and will you abide by its discipline? (G-14.0207 and 14.0405)

The *Book of Order* establishes the governing bodies and gives reciprocal responsibilities to the General Assembly (G-13.0103), the presbyteries (G-11.0103), and sessions (G-10.0102) for carrying out the mission of the Church, which is the heart of the covenant.

That mission is proclaimed in the *Book of Order* in G-3. Having stated that its mission is “given form by God's activity in the world as told in the Bible and understood by faith,” the chapter touches on God's acts of creation, his choosing and care for Israel, his incarnation in Jesus Christ, his presence and power in the Holy Spirit, and how the church is a sign for the world of the new life which God has made – available to people in Jesus Christ. The calling of the Church is stated: “to tell the good news of salvation by the grace of God through faith in Jesus Christ as the only Savior and Lord” and to proclaim that by Word and Sacrament. The Church is also called to be Christ's faithful evangelist “making disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, teaching them to observe all he has commanded.” (Matt 28:19-20)

The *Book of Order* refracts the Great Commission of Matthew 28 into the Six Great Ends of the Church:

- The Proclamation of the the Gospel for the Salvation of Humankind;

- The Shelter, Nurture, and Spiritual Fellowship of the Children of God;
- The Maintenance of Divine Worship;
- The Preservation of the Truth;
- The Promotion of Social Righteousness; and
- The Exhibition of the Kingdom of Heaven to the world.

This understanding of mission grows out of *The Book of Confessions*, Part I of the PCUSA Constitution. The Confessions affirm and explain a wide range of basic doctrines about who God is and what he has done, as well as what the Church is and is called to do.

It is when one governing body thinks that a higher governing body has breached an important part of this covenant with respect to the mission of the church that the question of withholding per capita support has arisen in our denomination. It is then that a session is confronted with the question of how it is to faithfully carry out its duty, imposed by Scripture as well as G-10.0102i, to distribute the church's benevolences "for Christian purposes."

What if a higher body makes decisions "contrary to the Word of God," as the Scots Confession warns against (3.20)? How does the session "utterly deny them as doctrine of devils?" Is it enough to "deny" it by "declaring it to be untrue" or is it faithful only if the session "refuses to give, withholds," as in not allowing to have any authority or sway? Is the faithful act to continue to pay the expenses of the council or to withhold that support and redirect the moneys elsewhere?

It is not difficult to imagine some declaration or decision of a presbytery, synod, or General Assembly whose defiance of Scripture or abandonment of covenantal responsibility would make a faithful session deliberate deeply about whether or not to abstain from support. Clearly such abstention is not to be done for light and transient causes. Our system rests on cooperative support of church government functions in the ordinary course of relations. A session should reach a decision to withhold support only after prayerful deliberation of Scriptures, the Confessions, and the *Book of Order*. Further, a faithful decision would have to be grounded in Biblical motives – to correct and reclaim the offending council, as well as to purge the body of sinful leaven (1 Cor. 5:5-7). (See Confessions 6.171). It should not be taken for revenge, because the Lord reserves that for himself (Deut. 32:35, 36; Rom. 12: 17-21).

Lastly, a faithful decision would best be taken in conjunction with, rather than as a substitute for, the first two avenues of correction available as discussed in Section IIA2 above.

*(For a detailed examination of constitutional standards on issues now in controversy – the Lordship of Christ, authority of Scripture, and sexual morality – See Appendix #8 )*

### **III A Principled Statement of Action to Withhold/Redirect Per Capita**

- A. If a session decides to withhold per capita, it should make its action known to the presbytery, the synod, the General Assembly Council, and the session of every other congregation in its presbytery by a letter that:
  1. States which body the session refuses to pay per capita to – presbytery, synod, or General Assembly;
  2. Cites the specific action or inaction which impels the session to withhold its support, with reasons based on Scripture, the Confessions, and the *Book of Order*;
  3. Requests that the presbytery not pay to the higher governing body the withheld funds so that the rights of conscience are not muted;
 

(NOTE: because of the Authoritative Interpretation by the General Assembly in 1999 discussed in Section ID above, the presbytery is obliged to make up the withheld amount "as long as funds are available within the presbytery.")
  4. States what the body whose actions are objected to might do that would restore support by the session;
  5. States how the withheld funds will be used – redirected for support of a designated program of a governing body, used for a congregational ministry, redirected for support of some other Christian work, or held

pending further action;

6. Pledges to revisit its decision if the higher body takes corrective action or each subsequent year.

**B. A Decision Made by the Session for the Congregation Contrasted with Asking Members to Decide Individually**

Some church sessions have tried to pass their responsibility under G10.0102i to individual members of the congregation. The sessions have done this by asking to each member decide whether he/she wishes to pay per capita. The session forwards as per capita only those funds so given and designated. As a practical matter, few members know what part presbyteries, synods, and the General Assembly play in our system of government, and few are fully informed about specific decisions of those bodies. Neither do any members but elders vow to “share in government and discipline, serving in governing bodies.” (G-14.0207i) It is as likely as not that a member would fail to send in his per capita because he misplaced the envelope or does not understand its purpose as it would be from an action of informed principle. If a session later decided to resume payment of per capita, the session might have a difficult time regaining support from the people in the pews.

It is a separate duty of a session to ensure that benevolences designated by its donor for a specific purpose are used only for such purposes. So, if members forbade their contributions to be used for per capita, the session could not do so. The session might, lacking a request from the donor to the contrary, use other funds to pay the church’s share of per capita to the presbytery.

**IV. Withholding or Redirecting Mission Contributions**

**A. The Nature of Gifts of Non-Per Capita Funds – They are VOLUNTARY**

Per capita are voluntary gifts given to support the basic governing functions of the PCUSA. Other gifts are given to support substantive programs of our denomination’s work. Every governing body has the responsibility to decide the best use of the funds it receives. Since the Church has been charged with its mission, detailed in Section IIB above, that mission is the standard by which any decision for using the time, money, and talents given to the Church are to be evaluated.

All moneys other than per capita funds that a session, presbytery, or synod gives to a higher governing body are usually called Mission Funds. They are given either as General/Unified/Shared/Unrestricted Mission Funds or as Designated/Directed/Restricted Mission Funds. The Unrestricted Funds can be spent for any purpose the receiving body decides; Restricted Funds may not be spent for any purpose other than the purpose(s) specified by the donor.

If a governing body is concerned that its contributions be used only for programs whose Christian purpose is certain, that body would be wise to restrict its gifts to those specific programs only.

The budget adopted by the 213th General Assembly for the year 2001 was \$144,415,807. Only 28 percent of that amount was expected to come from Unrestricted Gifts from congregations, presbyteries, Presbyterian Women, and unrestricted bequests and endowments. The other 72 percent of gifts were Restricted. Unrestricted giving by congregations and presbyteries was once the main source of the GA budget; that giving has been declining steadily each year to the current 12.5 percent. (See Appendix #9 for details of gift sources) About 40 percent of gifts to the General Assembly are made in the last quarter of each year.

The General Assembly (and in some cases the presbyteries and synods) also receive gifts through several Special Offerings solicited by the denomination each year; those moneys are Restricted.

**V. Effect of Withholding/Redirecting Per Capita or Mission Contributions**

Following are two case studies to help illustrate the effect of withholding/redirecting contributions to higher governing bodies.

**A. Case #1 – Effect on the General Assembly: the ReImagining Controversy of 1994**

The General Assembly used moneys from the Bicentennial Fund and other funds, plus GA staff hours, to

pay for part of the ReImagining Conference in November, 1993, which was sponsored by the World Council of Churches. Once the heretical nature of the conference became public, individuals, sessions, and presbyteries reacted in several ways:

- 1) Letters were sent to the General Assembly Council urging it to disavow the content of the conference, to reprimand staff involved in planning the event, and to take steps to see that participation in future conferences conformed to Reformed theology.
- 2) 51 presbyteries passed overtures to the General Assembly expressing their censure of the event and calling for the General Assembly to do what had been asked of the General Assembly Council.
- 3) Individuals and sessions withheld their per capita funds, their Bicentennial Fund gifts, and Unrestricted Gifts. The amount of funds withheld by the time of the General Assembly was estimated at \$8-12 million. (See May/June, 1994, issue of *The Presbyterian Layman*.)

Because the ReImagining event occurred near the end of the calendar year, sessions heard about the conference in time for their January meetings when per capita votes are usually taken. At least one presbytery recommended to the sessions of all its churches that they withhold all funding for the General Assembly until the denomination had dealt with the event to reflect our Biblical faith.

The General Assembly Council, in its meetings before the 1994 General Assembly, did not respond to the many requests to censure the denomination's involvement in ReImagining. The General Assembly did respond by stating that "Theology Matters" and saying that the conference was beyond the bounds of Reformed theology. Many observers thought the GA's response was influenced to a larger or smaller degree by the financial crisis caused by withheld funds, as well as by theological concerns.

#### B. Case #2 – The Effect on a Presbytery: Presbytery of Scioto Valley Controversy 1996-2001

In November, 1995, the Presbytery of Scioto Valley (in central Ohio) voted to support the mission and ministry of Northminster Church because that congregation "has sought to provide a ministry to a population which is difficult to minister (sic) under the Authoritative Interpretation of the Definitive Guidance ..." The presbytery also voted to extend the stated supply contract between the pastor and church. The ministry which Northminster and its pastor were providing was to share all of its worship services and building with a non-Presbyterian congregation that affirmed gay, lesbian, and bisexual lifestyles. Neither the session nor its pastor had sought permission to engage in such relationship or service.

As a result of the presbytery vote, eight or nine sessions withheld all or portions of their mission giving and/or per capita. At a special meeting in February, 1996, the presbytery declined to reconsider its Northminster vote. In March, 1996, the presbytery announced a shortfall in finances of \$140,000: an \$85,000 loss because of withheld funds, and \$55,000 loss from an unrealized special appeal that had been planned for the year. The presbytery reduced its expenditures for the year accordingly by cutting back on its mission programs. Presbytery officers did not approach each of the sessions to discuss the issue. In 1997, several of the churches which had withheld funds in 1996 resumed their contributions of various kinds. Several decided only to pass on per capita funds that were designated as such by members of the congregation. Several gave only designated gifts to specific presbytery programs. Several of the churches that continued to withhold were among the larger and richer churches in the presbytery. The presbytery went into its reserve funds to pay for its staff and programs; the position of assistant executive presbyter was eliminated.

In 2000, the presbytery appointed an administrative commission to visit the sessions of the two largest churches which were withholding per capita and mission funds. There was no change in the stance of the presbytery or the sessions. There were to be regular meetings between a presbytery team and the sessions to continue talking; few of those have been held.

In May, 2001, the Presbytery Council acted to eliminate two staff positions, adopted a new staffing pattern with the remaining employees, and eliminated or reassigned to volunteers 13 services performed by the presbytery. In June, 2001, the presbytery voted to cut its meetings for the coming year from the usual six

to four. According to testimony by the presbytery's overture advocate at the 213th General Assembly in 2001, 22 churches were not contributing per capita and/or mission funds to the presbytery. (At the June, 2001 presbytery meeting, it was reported that all but five intended to pay their per capita yet this year.)

The effect of the withholding/redirecting over the 5 1/2 years has been to severely reduce the staff, programs, services, and meetings of the presbytery. The withholding did NOT change the presbytery's support of Northminster's ministries. (The church was dissolved in September, 2000, when the less-than-10-member church asked to use a substantial portion of proceeds from a sale of its camp property to make changes in the building. A gay youth group, serving children from 12-21 years of age, continues to rent the church building from the presbytery.) The withholding has NOT caused the presbytery to publicly ask itself "Have not these evils come upon us because our God is not among us?" (Deut. 31:17) The withholding has greatly changed the tenor of presbytery meetings. At the meetings in September and November, 2000, and in January and June, 2001, a significant amount of time was spent in angry discussion of the financial crisis, with comments directed towards the churches that are withholding. The presbytery sent an overture to the General Assembly in 2001 to amend the *Book of Order* to make it mandatory for sessions to raise and transmit per capita payments. (The overture failed; see Section IC above for discussion.) The Presbytery Council spent much of its July, 2001, meeting to develop a budget and a strategy to get per capita funds. (Repentance was not part of the strategy.) It is a presbytery in deep trouble.

#### C. Effect on Sessions that Withhold

As stated by the GA PJC in the Central case (Section IB1 above), a church may not be compelled to pay nor punished for failing to pay its per capita. The presbytery may continue cordial relations with the churches and sessions as Christian charity and its form of government require. (Such was the treatment received by Central in the case in Section IB above, although that was before presbyteries were required to make up any shortfall). Or a presbytery may harbor resentment and anger as evidenced in the Scioto Valley case.

## Appendix #1

Reprinted from OGA online > Department of Constitutional Services > Polity Reflections > Note 30

This note replaces PCUSA POLITY REFLECTIONS Note #17; and PCUSA POLITY WEEKLY Notes #52 and #114 which have been withdrawn.

### **Per Capita Apportionment, G-9.0308; G-9.0404d**

September 16, 1999

Author: C. Fred Jenkins

Director of Constitutional Services

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#### **A. Origins and Uses of the Per Capita Apportionment**

The per capita plan for allocating a fair share of costs was a policy decision of the Assembly, synods and presbyteries that did not appear in the Book of Order until section G-9.0404d was adopted in amendments sent to the presbyteries in 1990 and 1991. As early as 1803 the General Assembly began to ask for voluntary contributions to a mileage fund to spread the cost of travel of commissioners to the meeting of the General Assembly. In 1870 the Assembly agreed to raise the fund by apportionment among the presbyteries according to the number of their members. The costs covered by this plan expanded to include room and board of the commissioners and contingent costs of the Assembly.

There has never been a requirement that the dollar amount should be passed down to the sessions or to individual members. Over the years most, but not all, presbyteries came to raise the per capita apportionment by asking each congregation to pay according to the number of members. Many sessions asked the members to pay individually. Others included it in the general mission budget.

In 1986 the General Assembly adopted parameters for its per capita: "only those ecclesiastical functions which enable the General Assembly to plan, oversee, and evaluate mission will be funded by per capita." A line-item report of the sources of funding and expenditures for the previous year, and the present and following year budgeted amounts appears each year in the Minutes of the General Assembly.

Synods and presbyteries, however, are not obligated to adhere to the same limitations. Some use per capita to fund certain programs and others use mission dollars to fund ecclesiastical functions.

#### **B. On Funding the Mission of the Church**

The basic principle of funding mission was stated by the Synod of Philadelphia in 1755:

"Order'd that every Minister according to our former agreement propose ye Collection of the Fund to his Congregation, and as it is a Synodical appointment, it is inconsistent with our Church Government to be under the check or prohibition of a Church Session; they indeed may give or withhold their charity, but may not prevent a Minister to propose it publickly according to our appointment."

As the church approaches the 21st century mission funding has become much more complicated than a single special offering, but the basic idea remains the same. The contributions of individual members are voluntary but officers and governing bodies have a duty to propose, announce, the causes and apportionments that have been adopted by the processes of church order.

In relation to per capita the 210th General Assembly (1998) adopted a statement that the Assembly:

1. Affirm that per capita apportionment provides for the vital life and for the open decision-making process of our governing bodies and so constitutes an essential element of the mission of Jesus Christ through the Presbyterian Church (U.S.A.).
2. Express its strong belief that the undergirding of Christ's mission through the per capita apportionment system

“give[s] meaning to the interdependent nature of Presbyterian polity” (Book of Order, G-9.0404).

3. Believe that individual dissent and protest are important rights that are defined in the Book of Order (G-9.0303 and G-9.0304), and also express its determination that the withholding of per capita by governing bodies is not an appropriate exercise of dissent or protest.
4. Urge every presbytery to meet its full apportionment on a timely basis each year pursuant to G-9.0404d, and call upon presbyteries to make every attempt to make up past arrears.
5. Instruct the Moderator of this General Assembly, and each Moderator annually hereafter, to communicate with each presbytery failing to meet its apportionment the information that they place an unfair burden upon fellow Presbyterians and other presbyteries to make up this difference.

### **C. The Session and Per Capita**

In 1991 the General Assembly sent a proposed amendment to the presbyteries for their votes which added to G-9.0404d the words “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.” This was approved by a majority of the presbyteries and became effective in June 1992.

It is not clear whether “may direct per capita apportionments to the sessions” means the presbytery may take some form of corrective action with regard to a session that fails to pay the amount that is apportioned to it. At the same General Assembly in 1992 the Permanent Judicial Commission reported its decision in *Session of Central Presbyterian Church v. Presbytery of Long Island* (MINUTES, 1992, pp. 179-180). The case had been heard and decided before the amendment was declared adopted. It is not clear whether the amendment would have changed the outcome of the case.

The session of Central Church determined that it would not participate in the per capita apportionment as a matter of conscience. The session claimed that the local church’s good name was damaged when the presbytery took formal notice that the session was not paying per capita. This argument was rejected by the GA PJC. The issue was whether they could be coerced into paying or punished for not paying.

The PJC held that the governing body may prepare and publish a list of churches that pay or do not pay according to a per capita system, but a session may choose not to allocate part of its budget to pay a per capita apportionment determined by higher governing bodies. The PJC goes on to say the issue should not be dealt with in terms of requirements and punishments, but as an issue of moral responsibility to participate appropriately in funding the very processes and structure the session hopes to change. The decision concludes:

As Presbyterians we have a unique relationship that obligates us morally to share in the mission enterprise of the church and the processes and structure necessary to fulfill that to which we are called in the name of Christ.

Note, however, that if the session has promoted the per capita assessment transmitted to it by the presbytery for the budgets of the presbytery, the synod, and the General Assembly, and has accepted offerings from the people of the church in accord with that promotion of the per capita, the session has no authority to withhold or redirect those contributions. If the session has used the per capita envelope often including in boxes of offering envelopes, it is obligated to transmit, at the least, such contributions from members or to return them to the contributors.

The session is required to assure that “all offerings are distributed to the objects for which they are contributed.” (G-10.0102h)

### **D. The Presbytery and Per Capita**

In Request 99-1 the Presbytery of Central Florida asked the 211th General Assembly (1999) to interpret the words of Book of Order G-9.0404d on the responsibility of a presbytery “for raising and timely transmission of per capita funds to their respective synods and to the General Assembly.”

1. Does a presbytery have the responsibility to pay per capita in the amounts determined by synod and

General Assembly regardless of whether the individual churches within the bounds of that presbytery forward to the presbytery money specifically apportioned by the presbytery to the churches to pay the per capita allocations of synod and General Assembly?

The Assembly approved the response: "... 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."

2. If churches refuse to pay their portion, does the presbytery have the responsibility to pay the full amount irrespective to the specific collection from the churches, as long as the funds are available within the presbytery?

The Assembly responded in the affirmative.

3. If the presbytery has collected two types of funds from the churches (being Per Capita and General Benevolence) can funds collected under the title General Benevolence be used to pay the per capita request?

The Assembly replied: "A presbytery may use unrestricted funds to pay per capita allocations to synod and General Assembly."

## **E. Per Capita and Policy Debates**

In recent years, the issue of the constitutionality of actions of dissent through per capita withholding has been raised and the advice of the Stated Clerk's Office has been sought. It has been pointed out earlier in section three that as a matter of law it is unclear whether a presbytery could taken corrective action if a session flatly refused to pay the per capita apportionment. Furthermore it is not the force of law that binds the church together. The concern of the PJC in the Central Church decision to turn the focus of attention from rules to moral responsibility to share in the processes by which decisions are made is consistent with the decision in the first judicial case on record in which refusal to pay the per capita apportionment was at issue.

In Westminster United Presbyterian Church of Port Huron, Michigan v. Presbytery of Detroit, the presbytery removed the pastor and dismissed the session and appointed an administrative commission to assume the responsibilities of the session until the per capita should be paid. The decision (UPC Minutes 1976,228) that the presbytery had acted irregularly was based on the failure of the presbytery first to give pastoral attention to the serious problems of which refusal is a symptom. "With care and persistence, the specific problems within a local church usually can be overcome with the leadership of its own session and with the assistance of presbytery." The rule which is G-11.01032, on taking original jurisdiction, in the present Book of Order, requires the presbytery first to determine whether the session really is unwilling or unable to manage its affairs wisely.

In a closing explanatory minute the PJC said:

When presbyteries, synods, and General Assemblies meet, they are conducting the legislative or judicial business of the Church and incur necessary expenses. There are also necessary administrative expenses involved which enable these legislative and judicial functions to be performed. All of these expenses should be shared throughout the Church because everyone who is a United Presbyterian shares in the benefits of this system of government. A case in point is the very Session which is a party in the present action. It is making use of the judicial system of the Church, the expenses of which are entirely paid by per capita apportionment, the fund to which it has refused to contribute.

Note: Polity Reflections notes reflect the advice of the Constitutional Services Department of OGA, but do not constitute rulings or authoritative interpretations.

Appendix #2

**Presbyterian Church (U.S.A.)**  
**Per Capita Budget Compared to Actual**  
**As of December 31, 2000**  
*Preliminary & Subject to Audit*

	Y-T-D 2000 Actual	2000 Budget	2000 Under(Over)
<b>SOURCES OF FUNDING</b>			
1. Apportionments	\$12,806,081	\$12,782,781	\$ (23,300)
2. Income Formula	363,706	320,000	(43,706)
3. F.A. Manley Fund	20,377	20,000	(377)
4. Miscellaneous	2,239	5,000	2,761
5. Unrestricted/Realized Gain (Loss)	(21,465)		21,465
<b>TOTAL</b>	<b>\$13,170,938</b>	<b>\$13,127,781</b>	<b>(\$43,157)</b>

<b>EXPENDITURES</b>			
1. General Assembly Session	\$1,868,746	\$1,861,881	(\$6,865)
2. General Appropriations	252,591	292,000	39,409
3. Committee/Commission Expenses	500,549	507,336	6,787
4. Ecumenical Expenses	1,363,924	1,358,818	(5,106)
5. Office of the General Assembly	4,582,747	5,102,128	519,381
6. General Assembly Council	1,739,592	1,917,743	178,151
7. Other GAC Supervised Work	1,585,063	1,738,306	153,243
8. Audit Costs	14,200	16,000	1,800
9. Support Services	567,225	567,225	
10. Other Expenses	280,000	105,000	(175,000)
11. Uncollectable Apportionments	185,233	200,000	14,767
<b>TOTAL</b>	<b>\$12,939,870</b>	<b>\$13,666,437</b>	<b>\$726,567</b>
Sources over (under) expenditures	\$231,068		
Utilized Prior Year Reseve		(538,656)	
<b>TOTAL</b>	<b>\$13,170,938</b>	<b>\$13,127,781</b>	<b>(\$43,157)</b>

## Appendix #3

# PJC Cases 1992 Minutes of G.A. p. 179

11.050

5. *Remedial Case 204-5*

SESSION OF CENTRAL PRESBYTERIAN CHURCH

Complainant/Appellant

v.

Remedial Case 204-5

PRESBYTERY OF LONG ISLAND

Respondent/Appellee

This is a remedial case that has come before this commission on appeal by the Session of the Central Presbyterian Church of Huntington, New York, from a decision by the Permanent Judicial Commission of the Synod of the Northeast.

The General Assembly Permanent Judicial Commission finds that it has jurisdiction, that appellants have standing to appeal, that the appeal was properly and timely filed, and that the appeal is in order.

a. *History*

In a letter dated November 16, 1990, the moderator of the Session of the Central Presbyterian Church of Huntington, New York, wrote to the stated clerk of the Presbytery of Long Island, "to inform you of a recent action taken by our Session at their stated meeting of November 6, 1990. At that meeting the Session voted to exercise our authority to refrain from participating in the per capita "system," The letter indicated the reason for the action was, "As a Session, we believe that for years now, the General Assembly, the Synod of the Northeast and our own Presbytery of Long Island, have adopted policies and supported causes which we no longer in good conscience can be a part of supporting." Copies of this letter were sent by the complainant to the clergy of session of all the churches of the presbytery.

At a stated meeting of the presbytery on March 19, 1991, on a motion from the floor, the presbytery "voted to reaffirm its policy that any and all unpaid per capita shall be recorded as an outstanding obligation of the congregations involved." This action shifted the focus of attention from Central Church's protest to the per capita system. On April 12, 1991, on behalf of the session, the moderator and interim clerk of session filed a formal complaint with the stated clerk of the Synod of the Northeast alleging that the action of the presbytery constituted an irregularity, contending that the presbytery had encroached on the constitutional power of session to "determine the distribution of the church's benevolences. ..." (*Book of Order*, G-10.0102h).

On November 19, 1991, the matter came before the Permanent Judicial Commission of the Synod of the Northeast. The synod commission dismissed the complaint on the grounds that the complainant had failed to state a claim upon which relief could be granted.

The bulk of the opinion of the Permanent Judicial Commission of the Synod of the Northeast consists of two sections captioned "Deliberation" and "Judgment" respectively. Confusion arises by the inclusion of conclusions and elements of judgment in the "Deliberation" section.

On January 19, 1992, the case was appealed to the General Assembly's Permanent Judicial Commission, the notice of appeal claiming that the synod erred when it ruled that the complainant failed to state a claim upon which relief can be granted.

b. *Findings*

This case presents a deceptively simple issue: whether a resolution adopted by the appellee presbytery was within its constitutional power. But underneath the apparently calm surface swirls a maelstrom of issues that demand consideration. These issues go to the heart of our Presbyterian system of church governance.

Our system is unique. It neither imposes decisions from the top down nor allows particular churches to operate in a vacuum. We proclaim and take seriously the notion of “one Church” (G-4.0301a). While our *Book of Order* speaks in terms of “higher governing bodies,” we acknowledge that our system contemplates a partnership of church governance in which each governing body has responsibilities, exercises authority, and carries out mission in particular areas (G-9.0103).

The *Book of Order* (Form of Government, Chapter 11) mandates certain activities to be carried out by a presbytery. Inherent in this mandate is the authority to finance these activities. There are a number of ways this can be accomplished. The appellant conceded that one of those ways is to adopt a per capita system of apportioning the presbytery’s operating costs. As a corollary to this, the presbytery may keep and publish a record of those churches that have not paid their share of the apportionment. As to this particular issue, the decision of the synod’s permanent judicial commission is correct.

Yet presbytery must acknowledge that the session has the responsibility and power to “determine the distribution of the church’s benevolences. ...” (G-10.0102h). Presbytery may not punish, directly or indirectly, a church whose session determines the distribution of the church’s benevolences in a way contrary to the presbytery’s approved policy. This commission perceives that the presbytery’s resolution, by using the word “obligation,” presents the potential for the presbytery to take coercive action such as demanding payment, assessing interest, or otherwise penalizing a church that is behind in making payments. However, a presbytery has the authority to prepare and publish a list of churches whose voluntary per capita or mission funds upon a predetermined schedule or voluntary commitment are in arrears.

Appellant argues that the synod erred in finding that the presbytery’s action “did not inflict any penalty and cannot be seen as substantially harmful or coercive to any sessions or congregations involved, including the complainant [sic].” Appellant contends that the adverse consequences it has suffered amount to the loss of its “good name” within the presbytery. Although there is the potential for penalty, harm, or coercion as noted above, appellant’s argument is unfounded.

Repeatedly, appellant has claimed that its refusal to “Participate in the per capita system is taken as a matter of conscience. Notice of its refusal was first communicated by letter to the presbytery’s stated clerk, dated November 16, 1990. Copies of this letter were circulated to all clerks of session in the presbytery. Any harm to the church’s “good name” is, at least in part, the result of its own action and is a necessary cost of taking its protest.

When one becomes a Presbyterian, one enters into relationships with others that are unique in modern systems of church governance. Individuals and governing bodies become accountable to one another. Decisions made at one level must be made in light of our understanding of the Presbyterian Church (U.S.A.) as being one church (G-4.0301a; G-9.0103).

Our system protects the rights of minority viewpoints, yet affirms the principle of majority rule (G-0400). Means are provided for the expression of these viewpoints and the effecting of change within the system. Yet there is no guarantee that these minority viewpoints will prevail on all issues. While freedom of conscience is preserved, it is to be exercised within certain limits (G-6.0108b), and officers promise to be governed by the polity of the church and to abide by its discipline (G-14.0207e; G-14.0405b.5). Appellant asserts its right to protest as a matter of conscience. While affirming this, this commission believes that there is also a “duty of conscience” to support the ministry and mission of the church. Our system provides mechanisms by which grievances may be addressed that are in harmony with the Historic Principles of Church Government (G-1.0400) and the Principles of Presbyterian Government (G-4.0300). While they are not always the most expedient or may not always produce immediate results, using such processes preserves the integrity of the system and often effects desirable changes.

c. *Specification of Error*

The synod erred in its decision of dismissal on the grounds that the complainant failed to state a claim upon which relief can be granted.

The specification of error is sustained.

The synod’s decision to dismiss the case is compromised by its other findings and comments. A governing body may

adopt a per capita system for financing its operations, and may prepare and publish a list of churches that pay or do not pay according to that system. A church may neither be compelled to pay nor punished for failure to pay any amounts pursuant to such plan.

As Presbyterians we have a unique relationship that obligates us morally to share in the mission enterprise of the church and the processes and structure necessary to fulfill that to which we are called in the name of Christ.

d. *Order*

The decision of the Permanent Judicial Commission of the Synod of the Northeast is vacated.

James MacKellar and Alberta Mercado were not present and took no part in the proceedings.

**PJC Cases**  
**1976 Minutes – Part I, p.229**

WESTMINSTER UNITED PRESBYTERIAN CHURCH OF PORT HURON, MICHIGAN,  
Appellant

vs.

THE PRESBYTERY OF DETROIT,  
Appellee

REMEDIAL CASE No.5

This is a remedial case (Book of Church Discipline, Chapter I, Section 5 (81.05)), initiated by a Complaint of the Session of the Westminster United Presbyterian Church of Port Huron, Michigan, filed with the Synod of the Covenant against an action of the Presbytery of Detroit.

Following the refusal of this Session to pay the per capita apportionment for its church, the Presbytery on June 24, 1975, “disapproved of the action of the pastor and session of the Westminster Church, Port Huron; removed the pastor, and dismissed the session from the conduct of their offices until the per capita tax is paid, and appointed an administrative commission to assume the responsibilities of the session.” (Presbytery Minutes, June 24, 1975.)

A Stay of Execution was filed in accordance with Book of Church Discipline, Chapter VI, Section 7 (86.07). The effect of the Stay was to have the Session, including the Pastor, the Rev. Kemper Y. Taylor, continue in office. On October 2, 1975, the Permanent Judicial Commission of the Synod of the Covenant, with one dissent, issued an opinion as follows:

“In order that this matter may be ruled upon authoritatively by the General Assembly and thus become binding upon all Synods, we respectfully sustain the Presbytery of Detroit and recommend that the Session of the Westminster United Presbyterian Church of Port Huron appeal forthwith.”

A timely Notice of Appeal from the Decision of Synod was filed. Appellant has standing to appeal (Book of Church Discipline, Chapter XIII, Section I (93.01).) The case involves an interpretation of the Constitution of the Church and is properly before the General Assembly (Form of Government, Chapter XIV, Section 9 (44.09).) The Permanent Judicial Commission has jurisdiction under the Book of Church Discipline, Chapter V, Section I (85.01).

The facts are not in dispute: The Session has withheld payment of its per capita apportionment and admits its ability to pay. The record indicates that it was for the withholding of the per capita alone that the Presbytery voted to remove the Session from office.

The parties have filed documents, imperfectly drafted and incorrectly designated, but the parties agreed before the Commission to waive all nonjurisdictional defects. We have treated the papers, accordingly, as briefs within the meaning of Book of Church Discipline, Chapter XIII, Section 6 (93.06).

The question, then, is whether a Presbytery may remove a Session when a church within its bounds refuses to pay its per capita apportionment.

Presbyterian history, custom, and our system of connectionalism all indicate that congregations should contribute on a per capita basis to the conduct of the legislative, judicial, and related administrative costs of their denomination, but neither the present Constitution nor prior case law dictate that the per capita apportionment is a tax or compulsory contribution.

Willful refusal to contribute, however, is symptomatic of serious problems within a congregation or session, whether they be financial, theological, or stem from a lack of understanding and appreciation of the connectional nature of our

denomination.

Such refusal is a signal, therefore, that the presbytery which has care and oversight of the churches within its bounds should inquire in depth into cause and nature of the refusal. (Form of Government, Chapter XXX; Book of Church Discipline, Chapter III, Section 5 (83.05).)

With care and persistence, the specific problems within a local church usually can be overcome with the leadership of its own session and with the assistance of presbytery.

Occasionally, presbyteries are required by the Constitution to take a more active role in resolving the problems of a church:

“Whenever, after a thorough investigation, and after full opportunity to be heard has been accorded to the session in question, the presbytery of jurisdiction shall determine that the session of a particular church is unable or unwilling to manage wisely the affairs of its church, the presbytery may appoint a commission composed of ministers and ruling elders, with the full power of a session. This commission shall take the place of the existing session, if any, which shall cease to act until such time as the presbytery shall otherwise direct.” (Form of Government, Chapter XI, Section 15 (41.15).)

In the matter before us, the Session may or may not be able or willing “to manage wisely the affairs of its church.” That is a determination to be made by the Presbytery. However, the record does not show that any such finding was made prior to the action of June 24, 1975, by Presbytery.

We therefore hold that the action taken by the Presbytery of Detroit under the facts of this case was not appropriate when taken because, according to the record before us, it was based only upon refusal to pay per capita apportionment without other cause shown. Synod accordingly should have sustained the Session Complaint.

The judgment of the Synod of the Covenant is reversed and the case is remanded to Presbytery for further action in accordance with the Form of Government and Book of Church Discipline.

#### *Explanatory Minute*

Procedural irregularities abound in the handling of this matter in the judicatories below. Many of these irregularities could have been avoided if the case had been truly adversary. Friendly litigation did not produce compliance with step-by-step requirements of the Form of Government and Book of Church Discipline.

The Permanent Judicial Commission considered dismissing the case because of the inadequacies of the record and the points made in the dissenting opinion. The merits of the case are dealt with because we find before us a serious and far-reaching problem involving constitutional interpretation in need of resolution at this time for the health of the Church, and because the parties themselves have waived all nonjurisdictional defects in procedure.

When presbyteries, synods, and General Assemblies meet, they are conducting the legislative or judicial business of the Church and incur necessary expenses. There are also necessary administrative expenses involved which enable these legislative and judicial functions to be performed. All of these expenses should be shared throughout the Church because everyone who is a United Presbyterian shares in the benefits of this system of government. A case in point is the very Session which is a party in the present action. It is making use of the judicial system of the Church, expenses of which are entirely paid for by per capita apportionment, the fund to which it has refused to contribute.

The Constitution of the Church presently reads: “In order, as far as possible, to procure a full delegation to all judicatories, it is proper that the expenses of ministers and ruling elders in their attendance on these judicatories be defrayed either by the bodies which they represent or which they are attending.” (Form of Government, Chapter XIV, Section 8 (44.08).)

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Ruling Elder James Abbott was absent during a part of the consideration of this case and, therefore, in compliance with the Book of Church Discipline, Chapter VIII, Section 13 (88.13) did not participate in the decision thereof.

The Rev. George T. Adams was not present during any part of the consideration of this case, and in compliance with the Book of Church Discipline, Chapter V, Section 3 (85.03) did not participate in the decision thereof.

Ruling Elder Clee Fitzgerald, Ruling Elder Peter Hall, the Rev. Jay W. Kaufman, the Rev. John L. Pharr, and the Rev. Barbara Prasse, dissented.

### **Dissenting Opinion of Clee Fitzgerald**

Appellant is able to pay, but refused to pay per capita assessment to Appellee. Appellee suspended the church pastor and its session and sent an administrative commission to take over affairs of the church. Appeal was had to the Synod of the Covenant which affirmed *in toto* Appellee's action and decision. Following notice of appeal, the parties and the matter are before this Commission.

The parties stipulate that each waives any procedural defect, as it is the desire of each in this friendly test case to obtain a decision of the Permanent Judicial Commission that the per capita apportionment is or is not a tax, an assessment, or a voluntary contribution.

The parties also stipulate that this proceeding before the Permanent Judicial Commission is a complaint based upon original jurisdiction, and it is not an appeal. The writer notes this stipulation, but he is not impressed with it, because, of course, it is an appeal.

Stipulations by parties are to be encouraged and commended. But parties cannot by stipulation confer jurisdiction on this appellate Commission over or in addition to that provided in the Constitution or by the governing body of the church.

Just so, it is equally important that we ourselves, not find nor create some jurisdiction in the field of legislation. The temptation to assist these parties in presenting their friendly test case must be resisted.

In any event the relief demanded is beyond this Commission's jurisdiction, and accordingly, I would dismiss this appeal.

## **1999 Authoritative Interpretation Minutes – Part I, p. 107**

16.001

[For assembly action see p. 65.]

*A. Request 99-1. Re Payment of the Per Capita Allocation by Presbytery, from the Executive Presbyter/Stated Clerk, Presbytery of Central Florida.*

16.002

The Presbytery of Central Florida has submitted three questions to the Office of General Assembly:

16.003

“1. Does a presbytery have the responsibility to pay per capita in the amounts determined by synod and General Assembly regardless of whether the individual churches within the bounds of that presbytery forward to the presbytery money specifically apportioned by the presbytery to the churches to pay the per capita allocations or synod and General Assembly?”

16.004

**The Advisory Committee on the Constitution recommends that the 211th General Assembly (1999) answer this question with the following response:**

16.005

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.” [Emphasis added]

16.006

Further, G-9.0404d provides: “The presbyteries *may* direct per capita apportionments to the sessions of the churches within their bounds. ...” [Emphasis added]

16.007

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.

16.008

[For assembly action see p. 65.]

“2. 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?”

16.009

**The Advisory Committee on the Constitution recommends that the 211th General Assembly (1999) answer this question in the affirmative.**

16.010

[For assembly action see p. 65.]

“3. If the presbytery has collected two types of funds from the churches (being Per Capita and General Benevolence be used to pay the Per Capita request?”

16.011

**The Advisory Committee on the Constitution recommends that the 211th General Assembly (1999) answer this question as follows:**

16.012

A presbytery may use unrestricted funds to pay per capita allocations to synod and General Assembly.

**Letter of Request as Received by the  
Advisory Committee on the Constitution**

The Council of Central Florida Presbytery would like to formally request that you send the question regarding Per Capita on to the Advisory Committee on the Constitution. I will place, with this letter, a copy of the letter I previously sent so that you might share it with them. Our questions are very specifically:

(1) Does a presbytery have the responsibility to pay Per Capita in the amounts determined by Synod and General Assembly regardless of whether the individual churches within the bounds of that presbytery forward to the presbytery money specifically apportioned by the presbytery to the churches to pay the Per Capita allotments of Synod and General Assembly?

(2) 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?

(3) If the presbytery has collected two types of funds from the churches (being Per Capita and General Benevolence) can funds collected under the title of General Benevolence be used to pay the Per Capita request?

Central Florida Presbytery does have undesignated interest and some reserves that could be tapped for the Per Capita payment so the 1998 payment by the Presbytery will be paid. Our Members of our Council took vows (as elders and clergy) to uphold the Constitution. They feel that this is their opportunity to uphold their vows and fulfill their responsibility by making the Per Capita payment required of Central Florida Presbytery.

I hope this question is clear. I enclose the other letter. I hope that between both of these letters you can share my concern and question with the Advisory Committee on the Constitution for their response and ultimately General Assembly's adoption of that response at the General Assembly meeting in June 1999.

Gratefully,

Roger P. Richardson, Stated Clerk

## Failed Overture 01-1 2001 General Assembly

*Overture 01-1. On Amending G-9.0404d to Require Sessions to Transmit Per Capita Funds to Presbytery Unless Excused by Presbytery – From the Presbytery of Scioto Valley.*

The Presbytery of Scioto Valley overtures the 213th General Assembly (2001) to direct the Stated Clerk to send the following proposed amendment to the presbyteries for their affirmative or negative votes:

Shall G-9.0404(d) be amended as follows: [Text to be deleted is shown with a strike-through; text to be added or inserted is shown as italic.]

“d. 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. *Unless excused by the presbytery, a session shall be responsible for raising and timely transmission of per capita funds to its presbytery. A presbytery may exercise care and oversight over congregations in its bounds that fail to raise or transmit such funds to the presbytery.*”

### Rationale

The *Book of Order*, G-9.0404(d), provides us in part that “Each governing body above the session may 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.”

The 211th General Assembly (1999) approved an authoritative interpretation of G-9.0404(d), holding that

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. ...

If churches refuse to pay their portion, ... the presbytery [has] the responsibility to pay the full amount irrespective to the specific collection from churches, as long as funds are available within the presbytery

...

A presbytery may use unrestricted funds to pay per capita allocations to synod and General Assembly. (*Minutes*, 1999, Part I, p. 107)

The *Constitution of the Presbyterian Church (U.S.A.)* has most recently been interpreted by the Permanent Judicial Commission of the General Assembly not to give presbyteries the authority to require the payment of per capita apportionments by sessions or to treat the failure to pay per capita apportionments by sessions as a delinquency or as a cause for particular care and oversight of such congregation.

The current provisions and authoritative interpretation of the Constitution of the Presbyterian Church (U.S.A.) place presbyteries in the position of being required to pay per capita apportionments without giving them the authority to require sessions to pay such apportionments or to use administrative or remedial processes to inquire into or correct the refusal by a session to pay a per capita apportionment.

In the past, the Permanent Judicial Commission of the General Assembly has recognized that

[w]illful refusal to contribute ... is symptomatic of serious problems within a congregation or session,

whether they be financial, theological, or stem from a lack of understanding and appreciation of the con-  
nectional nature of our denomination. Such refusal is a signal, therefore, that the presbytery which has care  
and oversight of the churches within its bounds should inquire in depth into the cause and nature of such  
refusal. (*Westminster United Presbyterian Church v. the Presbytery of Detroit*, General Assembly  
Permanent Judicial Commission, *Minutes*, UPCUSA, 1976, Part I, p. 229)

The current provisions and authoritative interpretation of the *Constitution of the Presbyterian Church (U.S.A.)* pre-  
vent presbyteries from fully exercising care and oversight of the congregations within their bounds.

### ACC ADVICE ON OVERTURE 01-1

*Advice on Overture 01-1 – From the Advisory Committee on the Constitution.*

The Advisory Committee on the Constitution advises the 213th General Assembly (2001) to disapprove *Overture  
01-1*.

As pointed out by the Committee on the Office of the General Assembly (COGA) in its comment on Overture 01-1  
(see below), presbyteries already have the authority to direct per capita apportionments to the sessions (G-9.0404d).  
Question is raised, however, by the overture's intent to require sessions to transmit per capita funds unless excused by  
presbytery. This purpose conflicts with the latest authoritative interpretation by the Permanent Judicial Commission  
concerning per capita payments; namely, that such payments are voluntary offerings.

This issue goes to the heart of our Presbyterian system of church governance. The individual church member's right  
of conscience and the rights of a session to determine the distribution of the church's benevolence (G-10.0102h and i)  
stand in tension with the right of a governing body to impose per capita payments. It is because of these tensions that  
presbyteries are prevented from punishing churches or individuals for nonpayment of voluntary per capita beyond the  
authority to, "prepare and publish a list of churches whose voluntary per capita or mission funds upon a predetermined  
schedule or voluntary commitment are in arrears" (*Minutes*, 1992, Part I, p. 179, paragraph 11.050, *Session of Central  
Presbyterian Church v. Presbytery of Long Island*).

The General Assembly Permanent Judicial Commission also said:

A governing body may adopt a per capita system for financing its operations, and may prepare and pub-  
lish a list of churches which pay or do not pay according to that system.

A church may neither be compelled to pay nor punished for failure to pay any amounts pursuant to such  
plan.

As Presbyterians we have a unique relationship which obligates us morally to share in the mission enter-  
prise of the Church and the processes and structure necessary to fulfill that to which we are called in the  
name of Christ. (*Minutes*, 1992, Part I, p. 179, paragraph 11.050, *Session of Central Presbyterian Church  
v. Presbytery of Long Island*)

Similar interpretations go back as far as 1803 in the former PCUSA and 1870 in the PCUS. Per capita payments  
were established in 1803 as voluntary contributions to the church to aid commissioners who live at a distance in attend-  
ing meetings of higher governing bodies. Since that time, per capita has remained a voluntary contribution of the mem-  
bers of the church rather than a nonvoluntary tax.

Sections G-10.0102h and G-10.0102i provide that a session has responsibility and power

to challenge the people of God with the privilege of responsible Christian stewardship of money and time  
and talents, developing effective ways for encouraging and gathering the offerings of the people and assur-  
ing that all offerings are distributed to the objects toward which they were contributed; (G-10.0102h)

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-  
10.0102i)

The current constitutional provision found at G-9.0404d gives presbyteries the flexibility to obtain funds needed for  
the work of the larger church by means of per capita apportionments or by use of unrestricted funds or by use of some  
other method devised by a particular presbytery. Such flexibility enables each presbytery to obtain funds necessary for  
its own work and the work of the larger church without violating the rights of sessions, congregations, and individual

church members to determine the uses of their offerings. The advisory committee notes that there have been no decisions of the General Assembly Permanent Judicial Commission interpreting the last sentence of G-9.0404d. (added in 1992), nor has the General Assembly adopted any interpretations of the sentence since its addition.

The gifts of God's people offered in worship are to be given in joyful thanksgiving. Although the people of God are to be encouraged to generously support the work of the church, such offerings cannot be compelled.

The Christian life is an offering of one's self to God. In worship the people are presented with the costly self-offering of Jesus Christ, are claimed and set free by him, and are led to respond by offering to him their lives, their particular gifts and abilities, and their material goods. (W-2.5001)

Contributions of church members, freely given as a sign of commitment and gratitude, cannot be controlled or coerced. A required gift or a compulsory offering is an oxymoron. The church has neither the authority to impose nor the ability to enforce a tax on its members.

*Overture 01-1* poses the question of how a presbytery can require payment of a church that is not excused from payment. Authoritative interpretations are clear that a presbytery cannot "punish" such a church except by publishing the fact of nonpayment. A presbytery cannot assume original jurisdiction of a congregation in arrears (*Minutes*, 1992, Part I, p. 179, paragraph 11.050, *Session of Central Presbyterian Church v. Presbytery of Long Island*), remove session or pastor (*Minutes*, UPC, 1976, Part I, p. 228, *Westminster United Presbyterian Church of Port Huron, Michigan vs. The Presbytery of Detroit*), or otherwise punish a church or individual who is in arrears. A presbytery remains accountable for its payments to synod and General Assembly from whatever source is available, "as long as funds are available." However, the overture threatens the delicate balance in the tension between governing bodies and the rights of conscience of individual members in our Presbyterian system of governance, and for that reason the authoritative interpretations have stood unchallenged in the history of the church. Nothing in the present *Book of Order* prevents a presbytery from exercising appropriate pastoral care for its churches. All gifts to the church are voluntary whatever their purpose. A per capita apportionment is a moral responsibility rather than an enforceable obligation.

### COGA COMMENT ON OVERTURE 01-1

*Comment on Overture 01-1 – From the Committee on the Office of the General Assembly.*

This overture is on amending G-9.0404d to require sessions to transmit per capita funds to presbytery unless excused by presbytery. It is from the Presbytery of Scioto Valley.

The Committee on the Office of the General Assembly notes that all contributions made to local congregations are by their very nature voluntary, given in gratitude to their God.

The Presbytery of Scioto Valley seeks to amend G-9.0404d to make more explicit the obligation of sessions to transmit lawfully apportioned per capita obligations.

The presbytery correctly notes that the 211th General Assembly (1999) gave an authoritative interpretation of G-9.0404d indicating that a presbytery "... has the responsibility to remit per capita allocations ... even though a [session] does not pay the per capita allocated to it by the presbytery" (*Minutes*, 1999, Part I, p. 107).

The presbytery also notes that the General Assembly Permanent Judicial Commission's most recent decisions "... do not give presbyteries the authority to require payment of per capita apportionments by sessions ..."

It is a foundational understanding of the polity of the Presbyterian Church (U.S.A.) that the most recent interpretation by the General Assembly (or its Permanent Judicial Commission) is the controlling authority.

The most recent Permanent Judicial Commission decision on the subject of a session's obligation to remit per capita apportionments is the *Central Presbyterian Church vs. Presbytery of Long Island* where the Permanent Judicial Commission noted that a presbytery "... may not punish, directly or indirectly, a church whose session determines the distribution of the church's benevolences in a way contrary to the presbytery's approved policy."

However, the Committee on the Office of the General Assembly notes that at the time the *Central Presbyterian Church vs. Presbytery of Long Island* case was filed (April 1991), G-9.0404d lacked the last sentence currently found in that section: "The presbyteries may direct per capita apportionments to the sessions of the churches within their bounds."

That sentence became effective at the same session of the General Assembly (1992) that received the Permanent Judicial Commission's decision in *Central Presbyterian Church vs. Presbytery of Long Island*, which was effective the

date it was rendered by the commission. Therefore, the Permanent Judicial Commission did not have the current text of G-9.0404d before it when it rendered the decision in *Central Presbyterian Church vs. Presbytery of Long Island*.

The last sentence of current G-9.0404d now provides presbyteries with the authority to apportion per capita if the presbytery, after debate and vote, chooses to do so. Therefore, presbyteries already possess the authority to hold sessions responsible for the “timely transmission” of per capita funds.

The Permanent Judicial Commission, in its decision in *Westminister United Presbyterian Church v. The Presbytery of Detroit* (1976) noted that where a session refused to transmit per capita apportionments “... the presbytery which has care and oversight of the churches within its bounds should inquire in depth into the cause and nature of such refusal.”

The Committee on the Office of the General Assembly notes that the current test of G-11.0103b reflects the same ideal when it says 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” (G-11.0103b).

The *Central Presbyterian Church vs. Presbytery of Long Island* commission closed with: “As Presbyterians we have a unique relationship that obligates us morally to share in the mission enterprise of the church and the processes and structure necessary to fulfill that to which we are called in the name of Christ.”

The Committee on the Office the General Assembly, therefore, advises the 213th General Assembly (2001), as it considers *Overture 01-1*, that, in the opinion of the Committee on the Office of the General Assembly, presbyteries already possess the authority and responsibilities the overture seeks to make explicit in the text of G-9.0404d.

## Appendix #6

# 1991 General Assembly Minutes, p.907

Original Overture 90-100, referred to 203rd G.A. (1991 by 202nd G.A. (1990)

Whereas, for many years the governing bodies of the Presbyterian Church (U.S.A.) above the session have funded their essential legislative, judicial, and ecclesiastical costs by way of a “per capita apportionment” assigned to and by the presbyteries of the Presbyterian Church (U.S.A.); and

Whereas the Form of Government does not provide for any per capita apportionment by or for any governing body; and

Whereas, the Form of Government does not give any governing body the authority to place a per capita apportionment on any other governing body or on any particular church; and

Whereas the use of the per capita apportionment by the governing bodies above the session has proved to be a useful, fair, and efficient manner of funding the essential costs of General Assembly, synods, and presbyteries; therefore be it

*Resolved*; That the Presbytery of the Western Reserve respectfully overture the 202nd General Assembly (1990) to direct the Stated Clerk to send the following amendments to the presbyteries for their affirmative or negative votes:

1. Shall the following paragraphs be Inserted following G-9.040S:

“In order to fund essential legislative, judicial, and ecclesiastical expenses, each governing body above the session ordinarily shall develop a ‘per capita budget.’ This budget shall be approved annually by vote of the governing body and shall be distinct from any requested mission budget. The per capita budget shall clearly state all uses to which its funds will be put.

“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.

“When per capita decisions are arrived at by regular decision-making processes of the governing bodies and addressed to sessions, sessions ordinarily will remit the amount due. Program and mission shall be funded by the freely offered gifts of the people and the churches to the larger governing bodies.”

2. And shall G-9.0303 be amended by adding the following sentence:

“Per capita funds may be used by each governing body to pay such expenses.”

The 1991 General Assembly amended the above overture by entirely deleting the first and third paragraphs of section #1, and by adding the remaining paragraph of that section as an addition to G-9.0404d, instead of inserting in following G-9.0405. That amended overture was sent out to the presbyteries, was approved, and became part of the *Book of Order* at the June, 1992, General Assembly.

Note that in the background material sent out with the 1991 overture, there is no statement of the purpose of the amendment.

3. On Amending G-9.0404d. Regarding the Definition of the Term “Per Capita”

### BACKGROUND

This amendment and the amendment under A.2 immediately above were initiated by Overture 90-100, from the Presbytery of the Western Reserve. [For content of the overture, see under A.2 immediately above.]

The Advisory Committee on the Constitution noted that the first recommendation [relating to 0-9.0405) defines the term “per capita.” Feeling that the intent of the overture was to define the term “per capita,” and that such definition had been achieved by an amendment recently approved by the presbyteries, the advisory committee recommended that Overture 90-100 be answered in the negative.

Overture 90-100 and the report of the Advisory Committee on the Constitution were referred to the Assembly Committee on Church Government. The assembly committee recommended that the General Assembly amend G-9.0404d by striking the first and third paragraphs recommended by Overture 90-100 and inserting the second paragraph only recommended by Overture 90-100.

The General Assembly adopted the recommendation of the assembly committee.

#### **PROPOSED AMENDMENT**

The 203rd General Assembly (1991) directed the Stated Clerk to send the following proposed amendment to the presbyteries for their affirmative or negative votes:

Shall G-9.0404d be amended by adding the following paragraph as an addition to G-9.0404d: *“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-9.0404d shall then read as follows:

“d. 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.”*

**From the Booklet of Proposed Overtures sent out to Presbyteries from 1991 G.A.**

## **Failed Overture 01-11 2001 General Assembly**

*Overture 01-11. On Creating a Task Force to Study the Effect of Combining the Mission and Per Capita Budgets, and On Reexamining the Types of Expenses to Which Per Capita Is Applied – From the Presbytery of Philadelphia*

The Presbytery of Philadelphia respectfully overtures the 213th General Assembly (2001) to do the following:

1. Create a churchwide task force to study the effect on various governing bodies of combining of the General Assembly mission and per capita apportionment budgets into a single budget, and to report its findings no later than the 215th General Assembly (2003).
2. Retain per capita apportionment as one funding source in a single combined budget; to reexamine the type of expense to which apportionment shall be applied; and to provide clear definition of such categories.
3. Provide equitable relief from the action of the 211th General Assembly (1999) for presbyteries that experience congregations which are unable or unwilling to pay their General Assembly and synod allocations.

### *Rationale*

Per capita apportionment in the Presbyterian Church (U.S.A.) and its predecessor churches has always been considered voluntary. The per capita apportionment is a method of dividing certain administrative costs on a membership basis and not a tax or an assessment. In response to an overture, the 211th General Assembly (1999) responded that “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.” This provision places a burden upon the presbytery by making the payment of per capita apportionment for synod and General Assembly obligatory for the presbytery “as long as funds are available *within* the presbytery.”

In presbyteries that retain a clear division between mission and apportionment dollars, some churches refuse or are unable to pay the per capita allocated to them for one or more governing bodies. The interpretation of the distinction between mission and apportionment dollars has become harder and harder. The priorities that guide the General Assembly per capita apportionment budget are unclear or nonexistent. The use of presbytery mission dollars to pay apportionment to General Assembly and synod will result in decreased mission contributions and increased designation in presbytery mission contributions.

Presbyteries that honor the principle that each session directs its contributions to the larger church rather than the presbytery making that decision require equitable relief from the action of the 211th General Assembly (1999).

### **COGA COMMENT ON OVERTURE 01-11**

*Comment on Overture 01-11-From the Committee on the Office of the General Assembly.*

This overture deals with creating a task force to study the effect of combining the mission and per capita budgets, and on re-examining the types of expenses to which per capita is applied. It is from the Presbytery of Philadelphia.

#### *A. Background*

The Committee on the Office of the General Assembly notes the historic use of per capita by the Presbyterian Church:

In 1806, in seeking a just and fair way to pay for the expenses of all commissioners, the General Assembly suggested that “... it is equally incumbent on every part of that church, to maintain its existence and respectability, and to bear its just proportion of all the expense necessary to that end.”

In 1889, the General Assembly followed this same idea when it recommended: “That it be the unwaried effort of all

elders of our churches to secure a general acceptance of the principle and practice of proportionate giving.”

The idea that such proportional giving should fund ecclesiastical functions of the church was explicitly noted when the General Assembly Mission Council recommended that the 189th General Assembly (1977):

... reiterate its long-standing policy that the per capita apportionment should be used to fund only those ecclesiastical functions essential to the decision making processes of the judicatory [now called governing bodies in current Constitutions). Such expenses are those required to maintain the fabric of the judicatories established by the Constitution of the United Presbyterian Church.

This same idea was carried into the 198th General Assembly (1986) when it adopted the following parameters for per capita: “[O]nly those ecclesiastical functions which enable the General Assembly to plan, oversee, and evaluate mission will be funded by per capita.”

This same set of parameters was carried into the *Structural Design for Mission*, which states that the per capita apportionment is “a means of providing for all members to share in the cost involved to conduct and administer the ecclesiastical, judicial, and legislative functions of the Presbyterian Church (U.S.A.)”

The 204th General Assembly (1992) noted these parameters when it stated that “... only those ecclesiastical functions which enable the General Assembly to plan, oversee, and evaluate mission will be funded by per capita.”

#### B. Response

1. The Committee on the Office of the General Assembly appreciates the concerns raised by the Presbytery of Philadelphia, but it notes that there are currently clear guidelines for use of per capita funds by General Assembly entities. As noted in the short history described above, the church has often studied such a method of apportionment; the results of those studies are still available to the church today.

2. The Committee on the Office of the General Assembly notes that over the past few years there seems to be growing support for per capita as a funding source for ecclesiastical functions.

3. The Committee on the Office of the General Assembly also notes that the Presbytery of Philadelphia’s third stated concern, regarding equitable relief, is already possible under the current Form of Government. The authoritative interpretation offered in 1999 regarding such relief already provides that relief. The interpretation is limited to those situations only “... as long as funds are available within the presbytery. “

4. The Committee on the Office of the General Assembly also notes that mechanisms are now in place whereby the Committee on the Office of the General Assembly and the General Assembly Council jointly manage the per capita expenditure.

Therefore, the Committee on the Office of the General Assembly advises that the 213th General Assembly (2001) answer *Overture 01-11* by

- a. noting the exhaustive studies already produced on the nature and practice of per capita,
- b. noting the mechanisms in place for coordination of per capita expenditure,
- c. noting the “equitable relief” by the 211th General Assembly (1999) as sufficient for presbyteries.

### **ADDITIONAL COMMENT ON OVERTURE 01-11**

*Additional Comment on Overture 01-11 – From the Committee on the Office of the General Assembly.*

In light of the financial implications related to the creation of a special committee, projected to be \$73,375, the Committee on the Office of the General Assembly urges that this overture be disapproved.

This overture from the Presbytery of Philadelphia proposes that the 213th General Assembly (2001) establish a special committee. The Committee on the Office of the General Assembly expresses concern about the use of special committees and the attendant costs and additional pressure on staff resources.

### **GAC COMMENT ON OVERTURE 00-11**

*Comment on Overture 01-11C From the General Assembly Council.*

The General Assembly Council concurs with the comment submitted by the Committee on the Office of the General Assembly.

## Constitutional Standards on the Lordship of Jesus Christ, the Authority of Scripture, and Sexual Morality

NOTE: For the Scriptural truth of these confessional statements, see the annotations at the end of each confession in *The Book of Confessions*.

### I THE LORDSHIP OF JESUS CHRIST

#### A. The Confession of 1967 9.10, 9.11

“The Risen Christ is the Savior for all men ... To receive life from the Risen Lord is to have life eternal; to refuse life from him is to choose the death that is separation from God.”

#### B. The Theological Declaration of Barmen 8.9, 8.10, 8.11

“In view of the errors of the ‘German Christians’ of the present Reich Church government which are devastating the Church and are also thereby breaking up the unity of the German Evangelical Church, we confess the following evangelical truths: 1. I am the way, and the truth, and the life; no one comes to the Father, but by me.’ (John 14:6) ‘Truly, truly, I say to you, he who does not enter the sheepfold by the door but climbs in by another way, that man is a thief and a robber ... I am the door; if anyone enters by me, he will be saved.’ (John 10:1, 9)

“Jesus Christ, as he is attested for us in Holy Scripture, is the one Word of God which we have to hear and which we have to trust and obey in life and in death. We reject the false doctrine, as though the Church could or would have to acknowledge as a source of its proclamation, apart from and besides this one Word of God, still other events and powers, figures and truths, as God’s revelation.”

#### C. The Heidelberg Catechism 4.029

“Q. Why is the Son of God called JESUS, which means SAVIOR?”

A. Because he saves us from our sins, and because salvation is to be sought or found in no other.”

#### D. The Westminster Confession of Faith 6.055, 6.058

“1. God in infinite and perfect love, having provided in the covenant of grace, through the mediation and sacrifice of the Lord Jesus Christ, a way of life and salvation, sufficient for and adapted to the whole lost race of man, doth freely offer this salvation to all men in the gospel.” 6.055

“2. In the gospel God declares his love for the world and his desire that all men should be saved; reveals fully and clearly the only way of salvation; promises eternal life to all who truly repent and believe in Christ ...”

“4. Since there is no other way of salvation than that revealed in the gospel ... Christ hath commissioned his Church to go into all the world and make disciples of all nations ...”

#### E. The Book of Order G-3.0300 a. and b.

“a. The Church is called to tell the good news of salvation by the grace of God through faith in Jesus Christ as the only Savior and Lord, proclaiming in Word and Sacrament that

1 the new age has dawned.

2 God who creates life, frees those in bondage, forgives sin, reconciles brokenness, makes all things new, is still at work in the world.

b. The Church is called to present the claims of Jesus Christ, leading persons to repentance, acceptance of him as Savior and Lord, and new life as his disciples.”

## II. THE AUTHORITY OF SCRIPTURE

### A. The Scots Confession 3.19, 3.18

“As we believe and confess the Scriptures of God sufficient to instruct and make perfect the man of God, so do we affirm and avow their authority to be from God, and not to depend on men or angels.”

“We affirm that in these [books of the Old and New Testaments] all things necessary to be believed for the salvation of man are sufficiently expressed. The interpretation of Scripture ... does not belong to any private or public person ... but pertains to the Spirit of God by whom the Scriptures were written;. When controversy arises about the right understanding of any passage ... or for the reformation of any abuse within the Kirk of God, we ought not so much to ask what men have said or done before us, as what the Holy Ghost uniformly speaks within the body of the Scriptures and what Christ Jesus himself did and commanded ...”

### B. The Second Helvetic Confession 5.001-5.003

“We believe and confess the canonical Scriptures of the holy prophets and apostles of both Testaments to be the true Word of God, and to have sufficient authority of themselves, not of men. For God himself spoke to the fathers, prophets, apostles, and still speaks to us through the Holy Scriptures.”

“And in this Holy Scripture, the universal Church of Christ has the most complete exposition of all that pertains to a saving faith, and also to the framing of a life acceptable to God, and in this respect it is expressly commanded by God that nothing be either added to or taken from the same.”

“... Scripture is the Word of God.”

### C. The Westminster Confession of Faith 6.001, 6.002, 6.004, 6.005 (see also 6.006-6.10)

“... [T]herefore it pleased the Lord, at sundry time, and in divers manners, to reveal himself, and to declare that his will unto his Church; and afterwards for the better preserving and propagating of the truth, and for the more sure establishment and comfort of the Church against the the corruption of the flesh, and the malice of Satan and of the world, to commit the same wholly unto writing” 6.001

“All [66 books] ... are given by inspiration of God, to be the rule of faith and life.” 6.002

“The authority of the Holy Scripture, for which it ought to be believed and obeyed, dependeth not upon the testimony of any man or church, but wholly upon God (who is truth itself), the author thereof; and therefore it is to be received, because it is the Word of God.” 6.004

“We may be moved ... [by many] arguments whereby it doth abundantly evidence itself to be the Word of God; yet, notwithstanding, our full persuasion and assurance of the infallible truth and divine authority thereof, is from the inward work of the Holy Spirit, bearing witness by and with the Word in our hearts.” 6.005

### D. The Shorter Catechism 7.002, 7.003

“Q. 2. What rule hath God given to direct us how we may glorify and enjoy him?

A. The Word of God which is contained in the Scriptures of the Old and New Testaments is the only rule to direct us how we may glorify and enjoy him.”

“Q. 3. What do the Scriptures principally teach?

A. The Scriptures principally teach what man is to believe concerning God, and what duty God requires of man.”

### E. The Confession of 1967 9.27.

“The one sufficient revelation of God is Jesus Christ, the Word of God incarnate, to whom the Holy Spirit bears unique and authoritative witness through the Holy Scriptures, which are received and obeyed as the Word of God written.”

### III. SEXUAL MORALITY

#### A. The Heidelberg Catechism 4.034, 4.087, 4.108, 4.109

“Q. 34. Why do you call Christ OUR LORD?”

A. Because, not with gold or silver but at the cost of his blood, he has redeemed us body and soul from sin and all the dominion of the devil, and has bought us for his very own.” 4.034

“Q. 87. Can those who do not turn to God from their ungratefull impenitent life be saved?”

A. Certainly not! Scripture says, ‘Surely you know that the unjust will never come into possession of the kingdom of God. Make no mistake: no fornicator or idolater, none who are guilty either of adultery or of homosexual perversion, no thieves or grabbers or drundards or slanderers or swindlers, will possess the kingdom of God.’ 4.087

“Q. 108. What does the seventh commandment teach us?”

A. That all unchastity is condemned by God, and that we should therefore detest it from the heart, and live chaste and disciplined lives, whether in holy wedlock or in single life.” 4.108

“Q. 109. Does God forbid nothing more than adultery and such gross sins in this commandment?”

A. Since both our body and soul are a temple of the Holy Spirit, it is his will that we keep both pure and holy. Therefore he forbids all unchaste actions, gestures, words, thoughts, desires and whatever may excite another person to them.” 4.109

#### C. The Second Helvetic Confession 5.245-5.5.251

“Those who have the gift of celibacy from heaven ... let them serve the Lord ...” 5.245

“For marriage ... was instituted by the Lord God himself, who blessed it most bountifully, and willed man and woman to cleave to one to the other inseparably” 5.246

“... Moreover, let (marriages) be kept holy with the utmost faithfulness, piety, love and purity of those joined together. Therefore let them guard against quarrels, dissensions, lust and adultery.” 5.247

“Let lawful courts be established in the Church, and holy judges who may care for marriages, and may repress all unchastity and shamefulness” 5.148

“... And with the same apostle we account the doctrine of those who forbid marriage or openly castigate or indirectly discredit it, as if it were not holy and pure, among the doctrine of demons.” 5.250

“We also detest an impure single life, the secret and open lusts and fornications of hypocrites pretending to be continent when they are the most incontinent of all” 5.251

#### D. The Westminster Confession of Faith 6.131

“Christian marriage is an institution ordained of God, blessed by our Lord Jesus Christ, established and sanctified for the happiness and welfare of mankind, into which spiritual and physical union one man and one woman enter, cherishing a mutual esteem and love, bearing with each other’s infirmities and weaknesses, comforting each other in trouble, providing in honesty and industry for each other and for their household, praying for each other, and living together the length of their days as heirs of the grace of life.”

#### E. The Larger Catechism 7.248, 7.249

“Q. 138. What are the duties required in the Seventh Commandment?”

A. The duties required in the Seventh Commandment are: chastity in body, mind, affections, words, and behavior, and the preservation of it in ourselves and other; watchfulness over the eyes and all the senses; temperance, keeping of chaste company, modesty in apparel, marriage by those that have not the gift of continency, conjugal love, and cohabitation; diligent labor in our callings; shunning of all occasions of uncleanness, and resisting temptations thereunto,” 7.248

Q. 139. What are the sins forbidden in the Seventh Commandment?”

A. The sins forbidden in the Seventh Commandment, besides the neglect of the duties required, are: adultery, fornication, rape, incest, sodomy, and all unnatural lusts; all unclean imaginations, thought, purpose, and affections; all corrupt or filthy communications, or listening thereunto; wanton looks,

impudent or light behavior, immodest apparel, prohibiting of lawful, and dispensing with unlawful marriages; allowing, tolerating, keeping of stews, and resorting to them; entangling vows of single life, undue delay of marriage; having more wives or husbands than one at the same time; unjust divorce or desertion; idleness, gluttony, drunkenness, unchaste company; lascivious songs, books, pictures, dancings, stageplays, and all other provocations to, or acts of, uncleanness either in ourselves or others.”  
7.249

**F. The Confession of 1967 9.47**

“The relationship between man and woman exemplifies, in a basic way God’s ordering of the interpersonal life for which he created mankind. Anarchy in sexual relationships is a symptom of man’s alienation from God, his neighbor, and himself. Reconciled to God, ... a man and woman are enabled to marry, to commit themselves to a mutually shared life, and to respond to each other in sensitive and lifelong concern. The church comes under the judgment of God and invites rejection by man when it fails to lead men and women into the full meaning of life together, or withholds the compassion of Christ from those caught in the moral confusion of our time.

Appendix #9

**General Assembly Mission Program  
2001 Approved Budget – Income**  
*Sources of Funding Summary (Projected Receipts)*

Source of Funding	Mission Budget		
	Unrestricted	Restricted	Total
<b>I. Support from Congregations and Presbyteries</b>			
Shared Mission Support (unrestricted)	18,000,000		18,000,000
Directed Mission Support		5,800,000	5,800,000
<b>SUBTOTAL</b>	<b>18,000,000</b>	<b>5,800,000</b>	<b>23,800,000</b>
<b>II. Churchwide Special Offerings</b>			
Christmas Joy		5,200,000	5,200,000
One Great Hour of Sharing		9,800,000	9,800,000
Peacemaking		1,000,000	1,000,000
Pentecost		800,000	800,000
<b>SUBTOTAL</b>		<b>16,800,000</b>	<b>16,800,000</b>
<b>III. Other Specific Appeals</b>			
Emergency and Disaster Relief		3,500,000	3,500,000
Extra Commitment		6,200,000	6,200,000
Hunger		600,000	600,000
Theological Education Fund		3,000,000	3,000,000
<b>SUBTOTAL</b>		<b>13,300,000</b>	<b>13,300,000</b>
<b>IV. Additional Forms of Giving</b>			
Presbyterian Women	3,000,000	408,000	3,408,000
Bequests and Annuities (Unrestricted)	2,500,000		2,500,000
Other Gifts		50,000	50,000
Validated Mission Support		900,000	900,000
Grants from Outside Foundations		200,000	200,000
<b>SUBTOTAL</b>	<b>5,500,000</b>	<b>1,558,000</b>	<b>7,058,000</b>
<b>V. Interest and Dividends</b>			
PC(USA) Restricted Endowment Funds		11,396,780	11,396,780
PC(USA) Unrestricted Endowment Funds	12,322,391		12,322,391
Presbyterian Mission Program Fund	450,000		450,000
Outside Trusts	1,000,000	150,000	1,150,000
Jarvie Commonweal Fund	1,000,000	7,583,831	8,583,831
Jinishian Fund		2,685,716	2,685,716
Short Term Investments	700,000	400,000	1,100,000
GAC & Foundation Shared Funds	305,662		305,662
<b>SUBTOTAL</b>	<b>15,778,053</b>	<b>22,216,327</b>	<b>37,994,380</b>
<b>VI. Other</b>			
Conference Center Operating Receipts		4,800,000	4,800,000
Partner Churches and Other		1,150,000	1,150,000
Bicentennial Fund Recovery		1,343,222	1,343,222
Sales: Curriculum		5,326,000	5,326,000
Sales: Program Services		8,200,000	8,200,000
Sales: Resources		2,400,000	2,400,000
Per Capita Funds		2,440,000	2,440,000
<b>SUBTOTAL</b>		<b>25,659,222</b>	<b>25,659,222</b>
Utilization of Prior Year Accumulation	1,655,917	18,148,288	19,804,205
<b>TOTAL</b>	<b>40,933,970</b>	<b>103,481,837</b>	<b>144,415,807</b>

## **Failed Overture 02-15 2002 General Assembly**

*Overture 02-15. On Amending G-9.0404d and Setting Aside an Authoritative Interpretation Which Requires Presbyteries to Pay the Per Capita Not Paid by a Session – From the Presbytery of San Joaquin.*

The Presbytery of San Joaquin overtures the 214th General Assembly (2002) to do the following:

1. Direct the Stated Clerk to send the following proposed amendment to the presbyteries for their affirmative or negative votes:

Shall G-9.0404d be amended to read as follows [Text to be added or inserted is shown as italic.]:

“d. 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. *If presbyteries are unable to collect the full synod and General Assembly per capita funds from the sessions of its churches, the presbyteries may choose to forward only the amount of per capita that they have received from their member churches.*”

2. Set aside the interpretation of the 211th General Assembly (1999) (*Minutes*, 1999, Part I, paragraphs 16.001–.008, p. 107) that required presbyteries to pay out of their own funds any amount of per capita not paid by a session, and send the money to the synod and the General Assembly, as long as funds are available within the presbytery.

### *Rationale*

The payment of per capita by sessions in our denomination is voluntary, but expected. We have correctly emphasized the covenantal nature of being a connectional church in many different ways, and we have worked hard to encourage each congregation to do its share in paying its per capita apportionment. However, since recent decisions have now made per capita mandatory for presbyteries, our middle governing bodies are now paying the price. Presbyteries cannot require churches to pay, but yet presbyteries are required to pay for each congregation.

If some sessions refuse to pay, the presbytery is forced to charge some churches more per capita, or to take the money out of their own dwindling reserves. Many congregations do not want to penalize their local presbyteries, but feel they cannot in good conscience, pay their synod or General Assembly per capita. Presbyteries are caught in the middle. If presbyteries had the option of paying only the amount of per capita they received from their sessions, this problem would be alleviated. We ask the General Assembly to approve this change, and thus strengthen the ministries of our presbyteries.

### **ACC ADVICE ON OVERTURE 02-15**

*Advice on Overture 02-15 – From the Advisory Committee on the Constitution*

The Advisory Committee on the Constitution advises the 214th General Assembly (2002) to disapprove Overture 02-15 and recommends possible alternative language for the overture.

Overture 02 -15 seeks relief from per capita apportionment payments to synod and General Assembly when the presbytery does not receive per capita apportionment payments from one or more sessions of the presbytery. It also seeks to revoke the authoritative interpretation of the 211th General Assembly (1999) that “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.”

Overture 02-15 is in conflict with G-9.0404d in both respects. Unless G-9.0404d is amended to remove the mandatory “shall” from the above quotation, the authoritative interpretation (1999), which quotes G-9.0404d directly, cannot be changed. The amendment proposed by Overture 02-15 does not accomplish its stated purpose because it stands in direct contradiction to both the interpretation and the text of G-9.0404d.

Many of our governing bodies are facing hardship because of a lack of funding from some congregations of both per capita apportionment and mission funds. Failure to remit per capita apportionment on the part of some sessions is damaging the funding of mission in the governing bodies from presbyteries and synods to the General Assembly when they attempt to fulfill G-9.0404d by sending the full per capita apportionment to synod and General Assembly. The most recent interpretation of G-9.0404d. (*Session of Central Presbyterian Church v. Presbytery of Long Island, Minutes, 1992, Part I, p. 179*) does not permit a presbytery to “punish” a church for failure to pay any amounts pursuant to per capita, thus removing from the presbytery the power to enforce its administrative directives. The result has been that both sessions (G-10.0102h, i, j) and presbyteries (a, r, s) are unable to fulfill their delegated responsibilities toward the congregations of the presbytery.

This interpretation derives from a principle in the church, dating from at least 1803, that all giving is voluntary as a joyful response to God’s providence and grace. In our Reformed tradition, giving by members of the church results from thanksgiving to God for gifts received and the commitment to share those gifts with others as witness to Jesus Christ in the world beyond the church. Such gifts cannot be coerced any more than gratitude can be coerced. There is an important distinction about payment of per capita apportionment: per capita payment is a simple and responsible acknowledgment of the obligation of the governing body to the higher governing bodies.

Gifts shared with higher judicatories enable the interrelated system of government in the Presbyterian Church (U.S.A.), as well as mission outreach beyond the bounds of a particular governing body. The practice of withholding the payment of per capita as a strategy of protest of the actions of the larger church has frequently undermined the precious connections within presbyteries, synods, and with the General Assembly.

A study of previous interpretations and documents concerning per capita apportionment indicates that previous documents have sometimes confused the principle of voluntary giving by the congregation and its individual members with the budgetary requirements and responsibilities of a session, inadvertently granting the congregation the attributes of the session. The gifts of individual members, and, collectively, the congregation, are indeed voluntary. On the other hand, the constitutional responsibilities and accountability of the session to the larger church are not voluntary. The responsibilities of session are detailed in Chapter X of the Constitution, and bound by the ordination vows taken by its members (G-14.0405b(3), (5)). The session needs to be called to accountability for the promotion of faithful stewardship among its members in the same way G-9.0404d calls the presbyteries to account for their faithful stewardship. The Advisory Committee on the Constitution notes that lack of clarity in G-9.0404d has complicated the per capita apportionment issue for several years because of this confusion over the difference between “church” and “session.”

It is advised that there is a more effective way to address the concerns of the Presbytery of San Joaquin. If the 214th General Assembly wishes, the approval of an amendment suggested herewith would more effectively address the concerns stated in Overture 02-15. Such an amendment would accomplish the purpose of Overture 02-15 without contradicting the principle of the voluntary gifts of the congregation since it is not directed to the members of the congregation but to the session, which is a governing body. In addition, the direction of per capita apportionment to the churches of a presbytery remains permissive, determined by each presbytery by majority vote of its members who represent the congregations of the presbytery. The proposed amendment is in italics, with G- 9.0404d reading as follows:

“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, *in which case, the sessions shall be responsible for raising their own per capita apportionment and for timely transmission of the per capita apportionment to the presbytery.*”

#### **COGA COMMENT ON OVERTURE 02-15**

The Committee on the Office of the General Assembly is a committee of fifteen persons, elected by the General Assembly from across the church, made up of elders and ministers who supervise the work of the Office of the General Assembly.

The Committee on the Office of the General Assembly advises that the 214th General Assembly (2002) do the following:

1. Disapprove Overture 02-15 and instruct the Committee on the Office of the General Assembly to enter into conversation with representative presbyteries, together with their congregations, to mutually explore alternatives for appropriate dissent.

2. Approve the following authoritative interpretation to add clarification to the understanding of presbytery's responsibility in G-9.0404d.

"The last sentence of G-9.0404d provides presbyteries with the authority to apportion per capita expenses if the presbytery, after debate and vote, chooses to do so. Therefore, presbyteries possess the authority to hold sessions responsible for the 'timely transmission' of per capita funds."

### *Rationale*

#### A. Introduction

Attempts to clarify the expectations of the role of presbyteries related to the per capita system in the denomination have been confusing over the last decade. This confusion has arisen for two reasons. First, some presbyteries and congregations wishing to express dissent from an action or policy of the General Assembly have tried to express that dissent by withholding per capita payments. Second, in 1992 two things happened that appeared to support contradictory understandings. In deciding *Central Presbyterian Church vs Long Island Presbytery*, the General Assembly Permanent Judicial Commission appeared to limit a presbytery's power to obligate sessions to pay per capita. But, in a completely different direction, and in that same year by majority vote of the presbyteries, the Constitution was amended to include a sentence that allows a presbytery to direct their sessions to pay per capita apportionments. The permanent judicial commission's decision in *Central vs Long Island* was made without this new sentence added to the constitution.

In 1999, the General Assembly provided the following authoritative interpretation of G-9.0404d indicating that a presbytery "... has the responsibility to remit per capita allocations ... even though a [session] does not pay the per capita allocated to it by the presbytery" (*Minutes*, 1999, Part I, p. 107).

Given the already confusing set of constitutional changes and judicial rulings, and the increasing tendency to see withholding of per capita as a legitimate mode of dissent, it is no surprise the assemblies are asked to bring clarification and change.

#### B. Disapprove Overture 02-15

The Committee on the Office of the General Assembly urges disapproval of Overture 02-15. Per capita apportionments provide the undergirding for our structure of governance in support of the mission of Jesus Christ.

For a presbytery to passively (or actively) participate in a congregation's withholding of per capita apportionments is to place an unfair burden on other presbyteries and Presbyterians while still receiving all of the rights and privileges of full participation in the governance system.

Overture 02-15 attempts to remove any obligation on presbytery's part to fulfill the constitution's expectation of the presbytery's responsibilities in the per capita system, especially as it relates to its congregations. The text of G-11.0103b reflects the ideal when it suggests that a presbytery has the responsibility and the power to "... 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." On the issue of sharing the expense of that mission, there is a full history of expecting presbyteries to work with congregations. Most recently, the 1999 authoritative interpretation (already cited) makes that clear, but as far back as 1976, in the permanent judicial commission's ruling in *Westminster United Presbyterian Church vs The Presbytery of Detroit*, there is an articulated belief that it is the obligation of presbyteries to not merely pass along whatever they receive, but to proactively deal with congregations withholding per capita apportionments.

Nor should per capita apportionments be confused with the voluntary nature of faithful giving on the part of members to their church. The present comment of the Advisory Committee on the Constitution clearly distinguishes between the voluntary gifts of church members and the obligatory funding of the church's government. The Committee on the Office of the General Assembly strongly affirms and concurs with their reasoning. Finally, the Committee on the Office of the General Assembly affirms the strongly worded concluding statement of the permanent judicial commission in

*Central Presbyterian Church vs Long Island Presbytery*: “As Presbyterians we have a unique relationship that obligates us morally to share in the mission enterprise of the church and the processes and structure necessary to fulfill that to which we are called in the name of Christ.”

C. Approve an Authoritative Interpretation of G-9.0404d

Authoritative interpretations are the appropriate vehicle for constitutional interpretation when the Constitution is clear. The approval of this authoritative interpretation would clarify the discretion that a presbytery has in its authority to apportion per capita to its congregations. The Committee on the Office of the General Assembly believes that a presbytery already has the discretion to take such an action, but this would make it absolutely clear.

The Committee on the Office of the General Assembly further notes that one way a presbytery could set forth such a policy is to approve a presbytery by-law or addition to its manual of administration.

The Committee on the Office of the General Assembly concurs with the Advisory Committee on the Constitution in noting that “... giving by members of the church results from thanksgiving to God for gifts received.” The Committee on the Office of the General Assembly also concurs with the Advisory Committee on the Constitution that “... per capita payments is a simple and responsible acknowledgment of the obligation of the governing body to the higher governing bodies.”