

Did You Know? Answering Frequently Asked Questions: Per Capita Addition (2026)

Per Capita directly affects the services and support congregations and members receive through John Knox Presbytery (JKP). Because it touches our shared ministry, it's worth understanding how it works and why it matters.

A common question is: ***How do we determine the number of members used to calculate the Per Capita each congregation is asked to send to JKP each year?***

Per Capita membership numbers come from the figures submitted annually to the Interim Unified Agency of the PC(USA), formerly the Office of the General Assembly. Each year, the Clerk of Session of every congregation submits these numbers. The reporting is currently being completed by our faithful Clerks of Sessions and reflects membership as of 12/31/2025. Those 2025 numbers will be used to calculate 2027 Per Capita.

For 2026, the numbers are based on those submitted through 12/31/2024.

Our JKP finance team meets at the end of each summer to prayerfully and responsibly review the previous year's Per Capita receipts, mission giving, and budget needs. From that work, they recommend the Per Capita rate and budget for the upcoming year. At the November 2025 presbytery meeting, we approved, \$45.00 per member. The membership numbers used for that calculation were reported through 12/31/2024 and received in summer 2025. You will see this reflected in your 2026 Per Capita letter.

These same membership numbers also determine how many commissioners each congregation sends to presbytery meetings, synod meetings, and the General Assembly. Clerks of Session, your work matters deeply here. Please complete the statistical report and confirm with Sessions and pastors that records are accurate. Sessions should regularly maintain membership rolls according to the Book of Order (G-3.0204 Minutes and Records a & b). This is not just administrative work; it tells the story of our communities and our shared ministry. Clerks, if you are unsure if your 2025 Per Capita has been received, please do not hesitate to reach out to Sr. Admin. Zoe Nieting. The 2025 Per Capita giving report will be included in the financial reporting for our upcoming presbytery meeting.

Why Full Per Capita Matters

Why should a congregation pay its full Per Capita based on the numbers it has reported when they do a Mission Pledge?

We are a connectional church, and we do not do ministry alone. We share resources, leadership, discernment, and care across congregations and in three different states. When one congregation rejoices or struggles, the whole body feels it.

Just as congregations depend on the faithful giving of members to sustain local ministry, the presbytery depends on Per Capita to sustain shared ministry. Imagine building a congregational budget based on pledge cards and membership, only to find at year's end that those funds never arrived. The ministry would still need to be funded. The same is true at the presbytery level.

This has real impact. When our Finance team reviewed the 2025 budget and end-of-year reports, we ended with a deficit of \$36,116.67. When we reviewed Per Capita giving, we found \$36,360.99 in unpaid Per Capita. In other words, if all congregations had paid their full Per Capita, we would have ended the year with a balanced budget for 2025.

Per Capita allows JKP to walk alongside congregations across three states. It supports regional coordinators, training opportunities, and congregational care when conflict arises. It helps provide camp scholarships, send teens to Triennium, offer boundary training, and provide continuing education grants for pastors. These are not abstract line items, they are ways we nurture leaders, support churches, and invest in the next generation of faithful members.

Each congregation pays the same Per Capita per member, regardless of size. When some congregations cannot or choose not to pay their full amount, others quietly carry more than their share. Many of those same congregations also give Mission Pledges, extending generosity even further.

Mission Pledges & Additional Giving

Congregations can also support JKP through a Mission Pledge. This works much like an individual pledge within a congregation, but at the presbytery level: a shared commitment to shared ministry.

Individuals who feel called to support this work may give directly to:

John Knox Presbytery	Or online at:
258 Lodi Street	JKP General Offerings
Lodi, Wisconsin 53555	<i>specify “Mission Pledge”</i>

If you are considering legacy giving or end-of-year nonprofit giving, we are grateful to walk with you in that discernment.

General Examples (Not JKP Congregations)

Example A — Small Church	Example B — Medium Church	Example C — Large Church
25 people × \$45 = \$1,125 Per Capita	125 people × \$45 = \$5,625 Per Capita	350 people × \$45 = \$15,750 Per Capita
\$1,000 Mission Pledge	\$2,500 Mission Pledge	\$5,000 Mission Pledge
= \$2,125 total	= \$8,125 total	= \$20,750 total
= \$85 per person	= \$65 per person	= \$60 per person

Each congregation receives the same presbytery support. Each participates in the same shared mission and ministry. In JKP we find those who pay full per capita tend to give generously to mission giving. This generosity means they give higher per person than congregations that do not. These are three examples of how an imbalance of mission and ministry support per person can occur without congregations even realizing it happened.

As a congregation member you can look at the 2026 budget approved at your congregational meeting. See how much is budgeted to Per Capita and Mission Giving to JKP, add those two

numbers, and divide by the numbers of members listed. This is not exact, but it will show you if a congregation supports the mission and ministries provided by the presbytery. Each church receives the same support no matter what they give.

This is helpful when asking if a congregation or non-profit is truly invested in their mission. Look at their total mission giving and divide by the number of members. How much per person is going to missions and ministries this help each of us give faithfully and ask if we share the same values as an organization we support.

In Conclusion

Per Capita and mission giving are about more than budgets; they are about how we choose to be the body of Christ together. They sustain the shared mission and ministry of JKP and allow us to respond faithfully to the needs of congregations and communities.

We are committed to serving God's people, not building up storehouses. If every congregation had paid full Per Capita in 2025, we would have had a balanced budget. If congregations representing our roughly 6,000 members each gave \$85 per person, per year, we could more than double the mission and ministry we are able to do.

Less than \$100 per person per year could reshape our ability to serve. We are simply asking for \$45 per member in Per Capita and your faithful mission support.

Each congregation has agency in how it participates. Our hope and prayer is that we all continue to live into generosity, not from obligation, but from a shared calling. Trusting that what we build together is stronger than what we carry alone. Fifty-seven unique congregations supporting over 6k members, across parts of three states. We strive to serve all the people of God found within the bounds of JKP, the Synod, Country, and World. We cannot do it without your support.

It is our deepest prayer that you will encourage your congregations to fully support the shared mission and ministry of JKP.

Yours Faithfully

Fiscal Ops, The Generosity Task Force, and EP Devon M. Reynolds