

# Per Capita

Presbyterians have used per capita—an annual per member apportionment assessed by the General Assembly (Book of Order, G-3.0106; see also Standing Rule F.4.b.), and by many synods and presbyteries, to enable Presbyterians mutually and equitably to share the ecclesiastical and administrative costs of sustaining our witness to Christ—as a sign of the covenant that binds us together.

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**The 2026 per capita rate of \$42.42 per person within the Presbytery of Lake Michigan includes:**

- \$ 11.26 per person for the Office of the General Assembly
- \$ 3.40 per person for the Synod of the Covenant
- \$27.76 per person for the Presbytery of Lake Michigan. (This rate was approved during the presbytery's September 13, 2025, Stated Meeting.)

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The per capita rate for previous years were:

**2025** = \$42.00 (\$10.84 GA, \$3.40 Synod, \$27.76 PLM)  
**2024** = \$40.05 (\$9.80 GA, \$3.25 Synod, \$27 PLM)  
**2023** = \$39.10 (\$9.85 GA, \$3.25 Synod, \$26 PLM)  
**2022** = \$36.75 (\$8.98 GA, \$3.25 Synod, \$24.50 PLM)  
**2021** = \$35.23 (\$8.98 GA, \$3.25 Synod, \$23 PLM)  
**2020** = \$35.20 (\$8.95 GA, \$3.25 Synod, \$23 PLM)