

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.

The 2027 per capita rate of \$46 per person within the Presbytery of Lake Michigan includes:

- \$ 13.04 per person for the Office of the General Assembly
 - \$ 3.40 per person for the Synod of the Covenant
 - \$29.56 per person for the Presbytery of Lake Michigan. (This rate was approved during the Presbytery's September 12, 2026, Stated Meeting.)
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The per capita rate for previous years were:

- 2026 = \$42.42 (\$11.26 GA, \$3.40 Synod, \$27.76 PLM)
- 2025 = \$42.00 (\$10.84 GA, \$3.40 Synod, \$27.76 PLM)
- 2024 = \$39.10 (\$9.85 GA, \$3.25 Synod, \$26.00 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)
- 2019 = \$32.20 (\$8.95 GA, \$3.25 Synod, \$20 PLM)
- 2018 = \$28.98 (\$7.73 GA, \$3.25 Synod, \$18 PLM)