

## **PER CAPITA PAYMENT POLICY PRESBYTERY OF WINNEBAGO**

- Payment of per capita apportionment by churches is due within the first quarter of each calendar year. Permission to make payments later than March 31 must be sought on an annual basis.
- Requests for deferred payment are to be made in writing to the Finance Committee by January 15 of each year and should provide the rationale and supporting evidence for such a request.
- If necessary and appropriate, the Finance Committee may delegate one of its members to meet with the session requesting deferred payment.
- The Finance Committee recommends action regarding deferred payment requests to Presbytery.
- Presbytery policy is to make full per capita payment to the Synod and General Assembly in a timely manner. A congregation's failure to pay its per capita apportionment by March 31 places unnecessary strain on the Presbytery's finances.