

Per Capita Forgiveness Program

Introduction

The Per Capita Forgiveness Program is designed to assist churches within our Presbytery that have fallen behind on their per capita payments. This program, effective through 2027, aims to restore these churches to good standing by collecting a manageable portion of their delinquent balances. Churches in good standing have access to grants and other programs within the Presbytery and Synod.

Program Details

Proposal: Bring churches back into good standing with the Presbytery. Forgive all per capita debts incurred before 2021. Collect 30% of delinquent per capita balances owed by churches since January 2021.

Deadline: Applications for the Per Capita Forgiveness Program must be submitted by December 31, 2027.

Rationale

1. **Financial Stability:** The Presbytery is financially sound, allowing us to extend care and grace through this renewal process.
2. **Shared Responsibility:** Delinquent churches should bear some responsibility in renewing their connection with the Presbytery.
3. **Fairness:** While we can easily forgive any debt owed to the Presbytery, it is fair for delinquent churches to pay the portion of the per capita that the Presbytery paid on their behalf to the Synod of Lakes & Prairies and to the General Assembly, which typically amounts to about 30% of the total fee collected.

Example

If a church is delinquent by \$20,000.00, we would seek to collect 30% or \$6,000.00. This reimburses the Presbytery for the portion previously paid on the church's behalf, while the church receives a significant reduction in what is owed, allowing them to come back into good standing.

Application Process

Churches seeking to participate in the Per Capita Forgiveness Program must complete the following application:

Per Capita Forgiveness Program Application

Church Information

Church Name:

Address:

City, State, Zip Code:

Contact Person:

Contact Person's Title:

Phone Number:

Email Address:

Financial Information

1. **Current Delinquent Per Capita Balance:** <Provided by PNP bookkeeper, Ellen Misialek emisialek@invisimax.com>
2. **Amount of Per Capita Paid by Presbytery on Behalf of the Church:** (30% of Delinquent Balance)
3. **Amount to be Forgiven:** (Subtract item 2 from item 1)

Repayment Plan

Churches may pay the delinquent balance in increments over several years. Briefly describe your plan for repaying the delinquent balance. Please include a timeline for repayment.

Supporting Documentation

Please provide the following. Briefly describe your plans to connect with Presbytery. Plans should include participation in our annual review of congregational minutes and paying per capita going forward. Some examples of other ways to connect may include: submitting annual statistics to the Presbytery Stated Clerk, participating in the denominational offerings or unified mission, participation in Presbyterian Women, and attendance at Presbytery meetings, at least once a year.

Declaration

We declare that the information provided in this application is accurate and complete to the best of our knowledge. We understand that the forgiveness provided by the Presbytery is contingent on the review process conducted by the Care for Congregation POD, with final approval by the Presbytery Leadership POD.

Signature of Contact Person:

Date:

Submission

Please submit this application and all supporting documents to:

Presbytery Office

5555 S Washington St A

Grand Forks, ND 58201

pnpooffice@gmail.com

701-248-0227

Additional Options for Support

The Presbytery of the Northern Plains offers grants for churches that are up to date on their per capita payments. We also provide support in educating your congregation about financial responsibilities and investment opportunities. For more information about these resources, please visit the presbytery website or reach out to Rev. Deanna Reikow, Care for Congregations Pastor, at drfpcmandan@hotmail.com, or Rev. Sarah Bigwood, Care for Congregations POD Leader, at sbigwood@firstpresfargo.org.