

The Percentage of Income Plan

The Percentage of Income (POI) is the primary method for the Evangelical Presbyterian Churches to fund the mission and vision of the Presbytery. The POI model is a request for churches to support the Presbytery with a set rate of undesignated receipts. Commissioners to the 4th Presbytery Meeting in September 2023 approved the transition to POI from the Per Member Asking (PMA) funding formula. The Presbytery agreed to implement the POI model starting on 1 January 2024. The set rate for our 2026 budget year is 1.25 percent of designated receipts as provide in the EPC Annual Church Report, Finance Section.

Again, as outlined in the Annual Church Report, Finance Section the primary block used for determining a Church's Percent of Income is block 1, titled **Income to General Operating Fund**. The text of that block is repeated here: *Total received during the year used for the church unified budget (income to congregation's general operating fund). This does not include designated income, special projects, or income that is outside of the operating budget. For example, if a church has a preschool and its income and budget are outside of the church's operating budget then it would not be included. (This block will be used for POI calculations)*

Another way to state the Percent of Income are the funds received to support the staffing, operations, maintenance, undesignated missions, and internal programs of the church. It does not include capital campaign projects, and specifically designated outreach/missions (i.e. external ministries and causes) or in most cases any designated activity that is outside of the general budget. Designated funds for an activity included in the general budget would be included in the annual Percent of Income calculation.

See the worksheet below on how to calculate your 2026 Percent of Income (POI) for your church.

Presbytery of the Coastal Mid-Atlantic

2026 Percentage of Income

1. Name of Church	_____
2. Income ¹	\$ _____
3. POI (Percent of Income) Asking Rate	1.25%
4. Annual POI Asking (Line 2 x 0.0125)	\$ _____
5. Remittance Options:	
a. Monthly (Line 4 ÷ 12)	\$ _____
b. Quarterly (Line 4 ÷ 4)	\$ _____
c. Annual (Line 4)	\$ _____

Checks should be made payable to “Presbytery of the Coastal Mid-Atlantic” and mailed to the Assistant Treasurer at:

Presbytery of the Coastal Mid-Atlantic
P.O. Box 36
Saint George, SC 29477-9998
accounting@pcmaofepc.org

¹ Income as defined “as the amount received by a congregation’s general or operating fund as reported on the previous year’s (i.e 2023) Annual Church Report (ACR) to the General Assembly”