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KLAUS-MÖRSDORF-STUDIUM FÜR KANONISTIK
LEHRSTUHL FÜR KIRCHENRECHT, INSBESONDERE VERWALTUNGSRECHT UND KIRCHLICHE
RECHTSGESCHICHTE
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Canonical Foundations of Church Financing and the Plurality of Financing Systems.

An overview.





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Introduction

- 1. Basic questions of church financing**
- 2. Principles and main features of the acquisition of ecclesiastical goods**
- 3. The diversity of financing systems and criteria for evaluation**

Summary





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1. Basic questions of church financing



1. Basic questions of church financing

C. 1254

§ 1. Ecclesia catholica bona temporalia **iure nativo**, independenter a civili potestate, **acquirere, retinere, administrare** et **alienare** valet **ad fines** sibi **proprios** prosequendos.

§ 2. **Fines** vero **proprii praecipue** sunt: **cultus divinus** ordinandus, **honesta cleri aliorumque ministrorum sustentatio** procuranda, **opera sacri apostolatus et caritatis**, praesertim erga egenos, exercenda.

C. 1254

§ 1. To pursue its **proper purposes**, the Catholic Church **by innate right** is able to **acquire, retain, administer, and alienate** temporal goods independently from civil power.

§ 2. The **proper purposes** are **principally**: to order **divine worship**, to care for the decent **support of the clergy and other ministers**, and to exercise works of the sacred **apostolate** and of **charity**, especially toward the needy.

1. Basic questions of church financing

Vat.II, PO 17,3

Ecclesiastical goods [...] should always be employed for those purposes in the pursuit of which it is licit for the Church to possess temporal goods-namely, for the carrying out of divine worship, for the procuring of honest sustenance for the clergy, and for the exercise of the works of the holy apostolate or works of charity, especially in behalf of the needy.

C. 1254

§ 2. The proper purposes are principally: to order divine worship, to care for the decent support of the clergy and other ministers, and to exercise works of the sacred apostolate and of charity, especially toward the needy.

1. Basic questions of church financing

- **Main ideas and characteristics of ecclesiastical property law**
 - Independence of the church from the political system (cf. GS 42, GS 76, DH 4, DH 13).
 - Poverty of the Church according to the example of Christ (cf. LG 8, PC 13, PO 17, OT 9, CD 28).
 - Solidarity between all parts of the church (cf. LG 23,3; c. 1271).
 - Abolition of the traditional system of benefices (cf. PO 20).

1. Basic questions of church financing

C. 1255

Ecclesia universa atque Apostolica Sedes, Ecclesiae particulares necnon alia **quaevis persona iuridica**, sive **publica** sive **privata**, subiecta sunt capacia **bona temporalia** acquirendi, retinendi, administrandi et alienandi ad normam iuris.

C. 1257

§ 1. **Bona temporalia** omnia **quae ad** Ecclesiam universam, Apostolicam Sedem aliasve in Ecclesia **personas iuridicas publicas pertinent**, **sunt bona ecclesiastica** et reguntur canonibus qui sequuntur, necnon propriis statutis.

C. 1255

The universal Church and the Apostolic See, the particular churches, as well as **any other juridic person**, **public** or **private**, are subjects capable of acquiring, retaining, administering, and alienating **temporal goods** according to the norm of law.

C. 1257

§ 1. All **temporal goods which belong** to the universal Church, the Apostolic See, or other **public juridic persons** in the Church **are ecclesiastical goods** and are governed by the following canons and their own statutes.



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2. Principles and main features of the acquisition of ecclesiastical goods



2. Principles and main features of the acquisition of ecclesiastical goods

C. 1260

Ecclesiae nativum ius est exigendi a christifidelibus, quae ad fines sibi proprios sint necessaria.

C. 1254

§ 2. The proper purposes are principally: to order divine worship, to care for the decent support of the clergy and other ministers, and to exercise works of the sacred apostolate and of charity, especially toward the needy.

C. 1260

The Church has an innate right to require from the Christian faithful those things which are necessary for the purposes proper to it.

C. 222 § 1

The Christian faithful are obliged to assist with the needs of the Church so that the Church has what is necessary for divine worship, for the works of the apostolate and of charity, and for the decent support of ministers.

2. Principles and main features of the acquisition of ecclesiastical goods

C. 1259

Ecclesia acquirere **bona temporalia** potest omnibus iustis modis **iuris** sive **naturalis** sive **positivi**, quibus aliis licet.

C. 1260

Ecclesiae nativum ius est exigendi a **christifidelibus**, quae **ad fines** sibi **proprius** sint **necessaria**.

C. 1259

The **Church** can acquire **temporal goods** by every just means of **natural** or **positive law** permitted to others.

C. 1260

The **Church** has an innate right to require from the **Christian faithful** those things which are **necessary** for the purposes **proper** to it.

2. Principles and main features of the acquisition of ecclesiastical goods

ius exegendi

donations

(spontaneous, voluntary)

levies

(imposed, demanded, coercive)

2. Principles and main features of the acquisition of ecclesiastical goods

C. 1262

Fideles subsidia Ecclesiae conferant per **subventiones rogatas et iuxta normas ab Episcoporum conferentia latas**.

C. 1262

The faithful are to give support to the Church by **responding to appeals** and according to the norms issued by the conference of bishops.

2. Principles and main features of the acquisition of ecclesiastical goods

C. 1265

§ 1. *Salvo iure religiosorum mendicantium, vetatur persona quaevis privata, sive physica sive iuridica, sine proprii Ordinarii et Ordinarii loci licentia, in scriptis data, stipem cogere* pro quolibet pio aut ecclesiastico instituto vel fine.

§ 2. *Episcoporum conferentia potest normas de stipe quaeritanda statuere, quae ab omnibus servari debent*, iis non exclusis, qui ex institutione mendicantes vocantur et sunt.

C. 1265

§ 1. Without prejudice to the right of religious mendicants, any private person, whether physical or juridic, is forbidden to beg for alms for any pious or ecclesiastical institute or purpose without the written permission of that person's own ordinary and of the local ordinary.

§ 2. The conference of bishops can establish norms for begging for alms which all must observe, including those who by their foundation are called and are mendicants.

2. Principles and main features of the acquisition of ecclesiastical goods

C. 1266

In omnibus ecclesiis et oratoriis, etiam ad instituta religiosa pertinentibus, quae de facto habitualiter christifidelibus pateant, Ordinarius loci praecipere potest ut specialis stips colligatur pro determinatis inceptis paroecialibus, dioecesanis, nationalibus vel universalibus, ad curiam dioecesanam postea sedulo mittenda.

C. 1266

In all churches and oratories which are, in fact, habitually open to the Christian faithful, including those which belong to religious institutes, the local ordinary can order the taking up of a special collection for specific parochial, diocesan, national, or universal projects; this collection must be diligently sent afterwards to the diocesan curia.

2. Principles and main features of the acquisition of ecclesiastical goods

C. 1267

§ 1. *Nisi contrarium constet*, oblationes quae fiunt Superioribus vel administratoribus cuiusvis personae iuridicae ecclesiasticae, etiam privatae, praesumuntur ipsi personae iuridicae factae.

§ 2. Oblationes, de quibus in § 1, repudiari nequeunt nisi iusta de causa et, in rebus maioris momenti, de licentia Ordinarii, si agitur de persona iuridica publica; eiusdem Ordinarii licentia requiritur ut acceptentur quae onere modali vel condicione gravantur, firmo praescripto can. 1295.

§ 3. Oblationes a fidelibus ad certum finem factae, non nisi ad eundem finem destinari possunt.

C. 1267

§ 1. Unless the contrary is established, offerings given to superiors or administrators of any ecclesiastical juridic person, even a private one, are presumed given to the juridic person itself.

§ 2. The offerings mentioned in §1 cannot be refused except for a just cause and, in matters of greater importance if it concerns a public juridic person, with the permission of the ordinary; the permission of the same ordinary is required to accept offerings burdened by a modal obligation or condition, without prejudice to the prescript of can. 1295..

§ 3. Offerings given by the faithful for a certain purpose can be applied only for that same purpose.

2. Principles and main features of the acquisition of ecclesiastical goods

ius exegendi

donations

(spontaneous, voluntary)

alms

collections

pius wills (cf. cc. 1299-1302)

pius foundations (cf. c. 1303-1310)

levies

(imposed, demanded, coercive)

taxes (including *seminaristicum*)

exactions

fees

offerings on occasion (surplice fees, mass stipends)

2. Principles and main features of the acquisition of ecclesiastical goods

C. 1263*

Ius est **Episcopo dioecesano**, **auditis consilio a rebus oeconomicis et consilio presbyterali**, pro dioecesis necessitatibus, **personis iuridicis publicis** suo regimini subiectis moderatum **tributum**, earum redditibus proportionatum, imponendi; **ceteris personis physicis et iuridicis** ipsi licet tantum, **in casu gravis necessitatis et sub iisdem condicionibus**, **extraordinariam** et moderatam **exactionem** imponere, **salvis legibus et consuetudinibus particularibus quae eidem potiora iura tribuant.**

C. 1263*

After the **diocesan bishop** has **heard the finance council and the presbyteral council**, he has the right to impose a moderate **tax** for the needs of the diocese upon **public juridic persons subject** to his governance; this tax is to be proportionate to their income. He is permitted only to impose an **extraordinary** and moderate **exaction** upon **other physical and juridic persons in case of grave necessity and under the same conditions**, **without prejudice to particular laws and customs which attribute greater rights to him.**

2. Principles and main features of the acquisition of ecclesiastical goods

C. 264

§ 1. Ut **seminarii necessitatibus** provideatur, praeter stipem de qua in can. 1266, potest **Episcopus** in dioecesi **tributum** imponere.

§ 2. Tributo pro seminario obnoxiae sunt **cunctae personae iuridicae ecclesiasticae etiam privatae**, quae sedem in dioecesi habeant, nisi solis eleemosynis sustententur aut in eis collegium discentium vel docentium ad commune Ecclesiae bonum promovendum actu habeatur; huiusmodi **tributum** debet esse **generale**, redditibus eorum qui eidem obnoxii sunt **proportionatum**, atque iuxta necessitates seminarii **determinatum**.

C. 264

§ 1. In addition to the offering mentioned in can. 1266, a **bishop** can impose a **tax** in the diocese to provide for the **needs of the seminary**.

§ 2. **All ecclesiastical juridic persons, even private ones**, which have a seat in the diocese are subject to the tax for the seminary unless they are sustained by alms alone or in fact have a college of students or teachers to promote the common good of the Church. A **tax** of this type must be **general**, **in proportion** to the revenues of those who are subject to it, and **determined** according to the needs of the seminary..

2. Principles and main features of the acquisition of ecclesiastical goods

C. 1264

Nisi aliud iure cautum sit, **conventus**
Episcoporum provinciae est:

1° praefinire **taxas** pro actibus
potestatis exsecutivae gratiosae vel
pro exsecutione rescriptorum Sedis
Apostolicae, ad ipsa Sede Apostolica
approbandas;

2° definire **oblaciones occasione**
ministracionis sacramentorum et
sacramentalium.

C. 1264

Unless the law has provided otherwise, it is
for a **meeting of the bishops of a province**:

1° to fix the **fees** for **acts of executive**
power granting a favor or for the **execution**
of rescripts of the Apostolic See, to be
approved by the Apostolic See itself;

2° to set a limit on the **offerings on the**
occasion of the **administration of**
sacraments and sacramentals.

2. Principles and main features of the acquisition of ecclesiastical goods

C. 945

§ 1. Secundum probatum Ecclesiae morem, sacerdoti cuilibet Missam celebranti aut concelebranti licet stipem oblatam recipere, ut iuxta certam intentionem Missam applicet.

C. 947

A stipe Missarum quaelibet etiam species negotiationis vel mercaturae omnino arceatur.

C. 948

Distinctae applicandae sunt Missae ad eorum intentiones pro quibus singulis stips, licet exigua, oblata et acceptata est.

C. 945

§ 1. In accord with the approved practice of the Church, any priest celebrating or concelebrating is permitted to receive an offering to apply the Mass for a specific intention.

C. 947

Any appearance of tracking or trading is to be excluded entirely from the offering for Masses

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C. 948

Separate Masses are to be applied for the intentions of those for whom a single offering, although small, has been given and accepted.

2. Principles and main features of the acquisition of ecclesiastical goods

C. 1268

Praescriptionem, tamquam acquirendi et se liberandi modum, Ecclesia pro bonis temporalibus recipit, ad normam cann. 197-199.

C. 1269

Res sacrae, si **in dominio privatorum** sunt, praescriptione acquiri **a privatis personis** possunt, sed eas adhibere ad usus profanos non licet, nisi dedicationem vel benedictionem amiserint; si vero ad **personam iuridicam ecclesiasticam publicam** pertinent, **tantum ab alia persona iuridica ecclesiastica publica** acquiri possunt.

C. 1268

The Church recognizes **prescription** as a means of **acquiring** temporal goods and freeing oneself from them, according to the norm of cann. 197-199.

C. 1269

If **sacred objects** are **privately owned**, **private persons** can acquire them through prescription, but it is not permitted to employ them for profane uses unless they have lost their dedication or blessing; if they belong to a **public ecclesiastical juridic person**, however, **only another public ecclesiastical juridic person** can acquire them.



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3. The diversity of financing systems and criteria for evaluation



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- **Typical systems of church financing**

- Church funding directly from the state budget.
 - Belgium, Norway, Luxembourg (until 2015), Greece, United Kingdom.
- Dedication of a small percentage of the income tax to specific cultural or religious purposes.
 - Italy, Spain, Hungary, Iceland.
- Donations.
 - France, United States of America, Netherlands.
- Rental and leasing of real estate.
 - Great Britain, Cyprus
- Church Taxes.
 - Germany, Austria, Switzerland.



3. The diversity of financing systems and criteria for evaluation

- **Criteria for evaluating different systems of church financing**
(as suggested by Arnd Uhle)
 - Church funding must be constitutional.
 - The independence of the church must be preserved.
 - The income must be predictable and sufficient in the long term.
 - The financing system must enjoy broad social acceptance.
 - All taxpayers must be burdened equally and appropriately.



3. The diversity of financing systems and criteria for evaluation

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 - Church funding must be constitutional.
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 - The income must be predictable and sufficient in the long term.
 - The financing system must enjoy broad social acceptance.
 - All taxpayers must be burdened equally and appropriately.
 - **Is an ideal financing system feasible?**



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Thank you!

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