

FINANCING OF CHURCHES AND RELIGIOUS ASSOCIATIONS IN POLAND COMPARED TO MODELS USED IN SELECTED COUNTRIES IN EUROPE AND THE WORLD

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FINANCIALIZATION AND LEVEL OF HAPPINESS IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT. THE CASE OF CENTRAL AND EASTERN EUROPEAN COUNTRIES

ABSTRACT

The purpose of the article. To review the regulations regarding the financing of churches and religious associations used in selected countries.

Methodology. The review of the regulations regarding the financing of churches and religious associations used in selected countries and statistical and descriptive methods.

Results of the research. The need for changes in financing in the future.

Keywords: church fund, church tax, religious associations.

JEL Class: Z1, Z12, Z1.

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INTRODUCTION

In Poland, as in other countries, the creation of churches and religious associations is guaranteed by law and results from the state's declaration of ensuring freedom of conscience, religion and the freedom to publicly and privately express one's beliefs to every citizen (Art. 1, Act of 89.05.17). According to the Act, churches and religious associations mean a community with its own system, doctrine and rituals, established for the purposes of professing, promoting and teaching religious worship. The organization and activities of churches and religious associations are regulated by the Religious Law. It defines the rights and obligations of citizens resulting from the accepted religion or worldview, as well as the principles of establishing and operating churches and religious associations in the country. It describes the mutual relations between the state and these individuals, determining the normative attitude of the state towards religion, both in the individual and collective dimension, outlining the scope of civil liberties. Particular countries have developed their own systems of relationships between the state and churches and religious associations. They include the principles of cooperation with the state, as well as methods of financing them. The method of financial support for churches and religious associations adopted in religious law includes maintaining them from their own property and various types of external funds from the believers and from state subsidies.

These solutions, and especially the validity of financing churches and religious associations from public funds, arouse much controversy and social emotions, which inspired the authors to undertake research on the problem of financing churches and religious associations. As a consequence, the main aim of the article was to review the regulations regarding the financing of churches and religious associations used in selected countries and to compare these models with the church fund used in Poland. The specific goal is to present the advantages and disadvantages of financing churches and religious associations used in Poland and the church tax proposed in many European countries, including Germany and Austria.

The accepted goals determined the methods and structure of the article, which was divided into four parts. The first one describes churches and religious associations as public utility institutions and their place in the state structure, as well as the basic state-church relations. The next part presents the methods of financing churches and religious associations in selected European countries and the world. The third point analyzes financing of churches in Poland, with particular emphasis on the Church Fund. The last part characterizes the church tax and other fiscal solutions regarding the supply of religious associations and churches based on the example of Germany and Austria.

The article uses a historical and legal method consisting in the analysis of legal regulations and literature that led to the education and introduction into the Polish legal system of the institution of a religious association and the methods of its financing. Another method used is the dogmatic (analytical) method, which enables the analysis of specific legal provisions, in particular religious law, the Act on the State Takeover of Dead Hand Properties while maintaining the rules of literal, systemic and teleological interpretation, as well as the analysis of court decisions with reference to concepts developed by the doctrine. This method is important for determining the legal nature of churches and religious associations as public benefit organizations, as well as showing the methods of financing them. The work also uses the comparative (legal-comparative) method to compare the provisions of the Polish law with the provisions of other countries (Germany, Austria).

Using this method, a verified funding assessment based on the use of the church tax was presented. The third part also uses statistical and descriptive methods to present the sources and structure of financing of churches and religious associations in Poland. The paper ends with a summary and assessment of the current solutions as well as conclusions regarding the need for changes in financing in the future.

1. CHURCHES AND RELIGIOUS ASSOCIATIONS AS PUBLIC UTILITY INSTITUTIONS AND SOURCES OF THEIR FINANCING

A democratic state of law is based on the existence and functioning of civic organizations conducting activities for the common good, which also include public benefit organizations (hereinafter referred to as PBO). The impetus for introducing detailed regulations regarding PBO was the need to take into account the role played by non-governmental organizations in the implementation of public tasks in Polish legislation (Masternak, 2020: 138–167). The provisions on conducting public benefit activities in the sphere of public tasks, obtaining the status of public benefit organizations and the principles of their financing are included in the Act of April 24, 2003 on public benefit activities and volunteering (Journals of Law 2003.96.873 as amended).

Pursuant to the above Act, non-governmental organizations, in the sphere of public tasks specified in the Act, may conduct the so-called public benefit activities, i.e., socially useful activities in the field of, among others, social assistance, family support, charity activities, activities for disabled people, people of retirement age, science, higher education, education, upbringing and activities

for children and young people, including recreation for children and young people¹.

An entity may obtain the status of a public benefit organization if:

- conducts public benefit activities, which means that all activities of this entity must fall within the sphere of public tasks;
- conducts this activity continuously for at least two years;
- this activity is carried out for the benefit of the entire community or a specific group of entities, distinguished due to a particularly difficult life or financial situation in relation to society;
- allocates the surplus of revenues over costs for public benefit activities;
- has a statutory collective control or a supervision body, separate from the management body and not subordinate to it in the scope of internal control or supervision;
- ensures that members of the management board meet the conditions set out in the Act on Public Benefits, including they cannot be legally convicted of an intentional crime prosecuted by public indictment or a fiscal crime;
- has provisions in its statute protecting the organization's assets;
- in the case of an entity conducting business activity, this activity should be additional (side) in relation to its statutory activity (Trębska, 2022: 105–122).

Public benefit activities may be conducted by non-governmental organizations and other entities which, unlike non-governmental organizations, do not have to be non-profit organizations, which means that they can make a profit. The regulations provide for the possibility of performing public benefit activities not only free of charge, but also for a fee if organizations receive remuneration for the implementation of public tasks. In such a case, income from paid public benefit activities is used exclusively to conduct these activities.

In this context, public benefit activities may also be carried out by churches and religious associations if, in addition to performing tasks in the field of religious worship, their statutory goals include the provision of social and educational assistance (Staszczyk, 2022). The regulations regulate in detail the issues related to determining the legal nature of church institutions and other religious associations, also as public benefit entities, recognizing the socially useful activity of churches and religious associations, which determines their recognition as public benefit institutions (Act of 89.05.17 on guarantees of freedom of conscience and religion).

¹ The catalog of public tasks that can be performed by non-governmental organizations is included in Art. 4 of the Act of April 24, 2003 on public benefit activities and volunteering.

The Act on Public Benefit Activities and Volunteerism grants church organizations and religious associations a special status, including: the acquisition of the status of a public benefit organization by such organizations does not impose on them the obligation to conduct only socially useful activities. It is sufficient to separate this activity in a way that ensures proper identification in organizational and accounting terms (Article 21 of the Act), which in practice means separating a unit dealing with such activities within the church legal person. The issue of allocating income for public benefit activities is also regulated differently in relation to non-governmental organizations. Church organizations and religious associations must devote not all of their income to this activity, but only all of the income obtained as a result of conducting public benefit activities (Plisiecki, 2013: 161–183).

At the end of 2020, there were 9.3 thousand PBO companies operating in Poland. They constituted 9.7% of active non-profit organizations such as associations and similar social organizations, foundations, social religious entities and economic self-government (Central Statistical Office, 2021). The largest part of public benefit organizations were associations and similar social organizations (73.0%), followed by foundations (25.9%) and social religious entities (1.1%) (Trębska, 2022: 105–122).

Obtaining the status of a public benefit organization by churches and religious associations allows these entities to be granted certain privileges in the area of financing sources. Therefore, organizations of churches and religious associations, just like non-governmental organizations, may be financed from various sources, including:

- membership fees;
- subsidies from public and private funds;
- donations;
- sponsorship;
- 1.5% deduction from personal income tax;
- public collections;
- court damages;
- income from the organization's assets, capital investments;
- paid public benefit activities;
- income from business activities;
- inheritances and bequests;
- other sources (including loans and credits) (Trębska, 2022: 105–122).

Granting church organizations and other religious associations the status of PBO allows them to solve the problem of insufficient financing and lack of funds to conduct charitable and educational activities for the local community as well as the needy and socially excluded. It enables, among other things, raising funds from the 1.5% tax transferred by individuals. Like all PBOs, they can spend the

money received from 1.5% on public benefit activities (Art. 27 of the Act on public benefit activities and volunteering).

In Poland, the source of income for churches and other religious associations as public benefit organizations most often comes from payments from institutions or third parties (government and local government subsidies, 1.5% of personal income tax, donations from natural and legal persons and membership fees (Trębska, 2022: 105–122). The tax may be transferred in an annual return or in a separate declaration. It is important that 1.5% is transferred only from a tax return submitted before the deadline for its submission, i.e., by April 30 of the year following the tax year, or from a correction of the return, if it was made within one month of the deadline for submitting the return tax (Brzostowska & Kubiesa, LEX 2024].

Another privilege granted to churches and other religious associations as public benefit organizations is exemption from certain taxes and fees. In relation to public benefit activities conducted by these organizations they are entitled to exemption from:

- corporate income tax;
- real estate tax;
- tax on civil law transactions;
- stamp duty;
- court fees (Plisiecki, 2013: 161–183).

The possibility of PBO including churches and religious associations, to benefit from income tax exemptions is conditional on the allocation and expenditure of the income generated for statutory activities, excluding business activities (Masternak, 2020: 138–167). In turn, real estate tax exemption is available when real estate or parts thereof are occupied by PBO for the purpose of conducting free statutory public benefit activities. The tax rate for real estate or parts thereof occupied by PBO for paid activities may not exceed PLN 0.71 per square meter of area (Pahl, 2008: 285–298).

Churches and religious associations as the other PBO are also exempt from tax on civil law transactions if they perform civil law transactions solely in connection with unpaid public benefit activities within the meaning of the provisions on public benefit activities and volunteering, if they report or submit an application for an official act or an application for the issuance of a certificate or permits, from the obligation to pay court fees, except for matters relating to the business activities conducted by these organizations (Masternak, 2020: 138–167).

Another financial privilege granted to churches and religious associations as the other PBO is the possibility of purchasing, under special conditions, the right to use real estate owned by the State Treasury or a local government unit (Article 24 of the Act). These organizations may, among others: conclude use, rental or tenancy agreements for a fixed period longer than three years or for an indefinite

period, bypassing the tender procedure, as well as preferentially acquire ownership rights to these properties (Article 37(4a)(1a) and Article 59 of the Act of August 21, 1997, on real estate management). Annual fees for perpetual usufruct of land properties intended for charity and non-profit activities: care, culture, medicine, education, upbringing, research or research and development for churches and religious associations as the other PBO are set at a preferential tax rate of 0.3% of the price (Article 73 of Real Estate Management Act) (Journal of Laws U.2024.1145 i.e., of 2024/07/30).

PBO, including church organizations and other religious associations, was also granted the right to use public media (television and radio broadcasting) free of charge in order to provide information about its free public activities (Act of December 29, 1992 on radio and television broadcasting, Journal of Laws 2022.1722 of 2022.08.17.).

An important source of financing for the organization of churches and religious associations as public benefit organizations is the possibility for public administration bodies to entrust them with public tasks within the scope of their statutory activities. Such an order is made on the basis of a competition. The competition procedure may be omitted in the event of a natural disaster, a natural disaster, a technical failure or due to important social or important public interest, as well as in the case of civil protection and rescue tasks. Bypassing the competition procedure, it is also possible to commission the implementation of a public task of a local or regional nature. The performance of the assigned tasks is financed by public authorities (Księżki, 2024: 159–178).

2. FINANCING CHURCHES AND RELIGIOUS ASSOCIATIONS IN SELECTED COUNTRIES

Initially, most countries were dominated by one religion, the organization of which was financially supported by the state authorities. Apart from the funds received from the state treasury, church structures and religious associations also had their own property generating a certain income, which was partially exempt from taxes (Blair, 2009: 405–437). Over the years, and the trends towards the separation of church and religious associations and state became more and more visible, projects began to appear to regulate the methods of financing churches and religious associations. Ultimately, different solutions were developed in individual countries, as evidenced by three contemporary models of relations between the state and the church and religious associations:

– a model of a religious state – one church has a privileged position (e.g. Islam, Anglicanism), no official separation of state and church and religious associations;

– an atheistic state model – complete separation between the state and the church and religious associations typical of centrally controlled (communist) states;

– a mixed (democratic) model – cooperation between the state and churches and religious associations guaranteeing freedom of religion and financial support for churches and religious associations depending on the adopted algorithm (Krukowski, 2009: 56).

In the model of a religious state, there is a high or even complete fusion of civil and church authorities. In extreme cases, clerics are the leaders of the state (e.g., the Ayatollah in Iran, the Pope in the Vatican) or civil leaders are also the leaders of the local church (e.g.; in the UK, the king is the head of the Church of England) and religious associations. An expression of the privileged position of the church in this model is its financing directly from the state budget.

In the atheistic state model, churches and religious associations are subject to repression by secular authorities and are not financed from public funds; on the contrary, finances are usually a means of repression in the form of additional tax burdens and other obligatory benefits. Countries with such a model are or were, among others: North Korea, Cuba, the USSR, People's Republic of China, Albania, Cambodia).

In the democratic model, there are churches and religious associations of various denominations, which coexist on the basis of equality in the territory of a secular state and use various means of financing in proportion to the number of believers. In the democratic model, individual countries use different solutions. In some countries, relations between the state and the churches and religious associations are of a friendly nature, based on bilateral concordat agreements (Germany, Austria, Italy, Spain, Poland). The state does not officially identify itself with any religion in the constitution, but respects their autonomy and guarantees freedom of religion and religious practices. It allows for education provided by churches and religious associations, and often also for religious classes to be conducted in public schools. Other highly secularized countries (including France) have introduced a sharp separation of the state from the churches and religious associations, which assume the status of private organizations and do not benefit from any privileges. Churches in this model do not receive financial support from the state sources.

The adopted model of relations between the state and the church and religious associations determines the methods of their financing. In many countries, one of the churches and religious associations is considered dominant and therefore benefits from state financing on a privileged basis, and often on an exclusive basis. In countries that use a democratic model of state-church relations, the most common is the participatory financing model, which involves the state's participation in financing certain activities undertaken by churches and religious

associations. The reasons for this solution should be sought both in the history related to the confiscation of church property² by secular authorities, and in the principle of subsidiarity, which means that today churches of various denominations participate in providing various services to society, help citizens in difficult life situations, and care for the preservation of heritage. cultural, enriching education and ensuring the development of social attitudes (Przeciszewski, 2023).

The methods of financing churches and religious associations in selected countries are presented in Table 1.

Table 1. The methods of financing churches and religious associations in selected countries

No.	Country	Financing methods
1.	Australia	State financing of church schools and some religious organizations.
2.	Austria	Church tax in the amount of 1.1% of the tax base for a selected church, land tax exemption, subsidies from the budget for religion in state schools and maintenance of schools of religious associations.
3.	Belgium	Budget subsidies for clerics salaries and housing, construction and maintenance of schools (60% of secondary school students attend catholic schools), financing of religion in state schools, tax exemption for church buildings.
4.	The Czech Republic	State subsidies for the expenses of the Catholic Church, compensation for seized church property (the total payment by 2043 will amount to approximately 100 billion crowns, at the same time, since 2016, salaries for clerics have been reduced by 5% annually until the church is completely withdrawn from financing), clerics pensions calculated on general principles as for other citizens.
5.	Denmark	Church tax for the faithful of the Church of Denmark in the amount of up to 1.5% of the tax base, 75% of this amount comes from the tax on the believers, 12% - from the state, and 13% from real estate income. Donations to this Church are tax-free. Financing religion in schools. Other churches and religious associations are registered as private associations.
6.	Finland	Tax deductions from its members for the Lutheran Church and the Orthodox Church in the amount of 1-2%. Exemptions from paying income tax for members of these churches. A tax for churches from private enterprises, depending on the religion of their owners. No subsidies or tax exemptions for the Catholic Church.
7.	France	Limited support, maintenance from the budget of churches built before 1905 and cathedrals and episcopal palaces, as well as insurance for priests, employment costs of chaplains and employees of religious schools. Maintenance of other temples by

² This phenomenon has its origins in the secularization of church properties carried out by European absolute monarchies since the 18th century.

		municipalities. State subsidies for religious associations in Alsace and Lorraine.
8.	Greece	Subsidies from the state budget for the Orthodox Church.
9.	Netherlands	Voluntary deduction from income tax in the amount of 1-3% of the tax base.
10.	Spain	0.7% of income tax (via tax offices) only for the Catholic Church. Financing from the budget of religion in schools (optional) and the activities of religious schools, including Catholic universities, financing of dioceses under the Concordat, exemption of the Catholic Church from real estate tax and administrative fees.
11.	Ireland	Limited state support, including: religious education in the amount of 90% of its costs, 80% of religious school buildings, financing of chaplains in the army and prisons, exemption from local taxes for the construction of churches.
12.	Japan	Financing by the believers and their associations, no financing by the state
13.	Luxembourg	Financing religious associations directly from the state budget. No church tax.
13.	Germany	Church tax, depending on the federal state, from 0.2 to 1.5% of the tax base. Officially leaving the Church exempts you from the obligation to pay tax. Churches pay the state 3–5% of the donated amount as a fee for this intermediation. Income from shares in enterprises, e.g., banks, publishing houses, compensation for expropriation, financing from the budget of Caritas charity activities, income tax exemptions, charitable donations.
14.	Poland	Church Fund, the law of the stole, financing of religious classes from the budget, donations
15.	Portugal	Limited support, income tax relief, no church tax.
16.	Slovakia	State subsidies, remuneration of clerics entirely financed by the state, no income tax on donations, donations and funds from the church's business activities, exemption from real estate tax on church buildings and cemeteries. Compulsory catechism in state schools financed from the budget. Religious schools financed entirely by the state.
17.	USA	Income tax exemptions and relief for churches and religious organizations, tax exemptions for parsonage residents. Financing from sacrifices and donations of believers and from own business activity, which is taxed.
18.	Switzerland	Church tax in the amount of up to 2.3% of the tax base.
19.	Sweden	Church tax from 0.62% to 1.79% of the basis for calculating personal income tax, mandatory contributions for church members collected by the Tax Office and determined locally in parishes, as well as funeral fees and, to a small extent, state subsidies for the maintenance of cultural property. Financing from capital gains from owned real estate and financial instruments. Other (minority) communities financed to a small extent from contributions and subsidies from the Office for Support of Religious Associations.

20.	Hungary	Possibility to transfer 1% of income tax to the church from the list of religious associations. Due to the low level of payments, subsidies from the state budget amount to 0.8% of the total income tax revenue from citizens. Financing from the religion budget in public schools and the salaries of clergy in small towns.
21.	Great Britain	Financing the Anglican Church from its assets and donations, financing religion classes in state schools and religious monuments from the state budget. The rest is financed from the donations of the believers. Other churches function as associations and are financed solely by donations and offerings.
22.	Italy	Transferring 0.8% of income tax optionally to: "The Catholic Church, one of the religious associations or for extraordinary actions taken by the state against world hunger, natural disasters, helping refugees and securing cultural monuments" – 40% of taxpayers indicate one of the beneficiaries. The state redistributes unallocated amounts proportionally among religious associations - on average 81% for the Catholic Church, 15% for the state, and the remaining 4% is divided among Adventists, Pentecostals, Lutherans and Jews. Financing from the budget of catholic schools, hospitals and chaplains. Donations of up to one thousand euros to one of the churches from the list of recognized religious associations may be deducted from taxable income. Churches, as non-profit organizations, pay half of the tax on their business activities and are exempt from VAT on purchased goods. Churches also have a 50% tax relief on income from schools, clinics, hotels and guesthouses. Optional catholic religion classes financed by the state. Exemption of church buildings from real estate tax.

Source: own study based on: Przewiczewski (2023); *The Czech Parliament approved the restitution...* (2012).

Churches and religious associations in all the countries listed in the table use public funds from the state budget to a greater or lesser extent. Modern, highly developed countries understand the need to subsidize historic religious buildings as cultural heritage. Most of them also allocate funds to finance church universities and religion classes in public schools. The state also partially or fully supports retirement benefits and salaries for clerics, and subsidizes church charitable activities.

Supporting churches and religious associations from public funds is part of the standard of state-church relations in most European countries. They use a participatory model by financing the needs of the churches and religious associations directly from the budget or through a church tax. Among presented 20 countries, three post-communist countries (Czech Republic, Poland, Slovakia) benefit from compensation for property taken over by the state as a result of the

change of political system after World War II. Eight countries use state subsidies, mainly to pay salaries and pensions for clergy, including three (France, Switzerland, Hungary) to a very limited extent. Also in eight countries, churches and religious associations are financed by church tax. Half of the countries mentioned above have a possibility of making income tax deductions. Most provide support from private funds, including contributions from the faithful, but only in Japan this is the sole source of financing for churches and religious associations. In many cases, state funds are also intended to finance historic religious buildings directly from grants or church taxes. Only in France does the state designate funds in the budget specifically for this purpose. Nine countries finance religious schools and religious classes in public schools. A detailed comparison of the above-described sources of financing for churches and religious associations, along with their directions, is presented in Table 2.

Table 2. Directions of allocating public funds for the activities of churches and religious associations in selected countries

No.	Country	Compensations	Subsidies from the budget (including salaries for clergy)	Church tax	Tax reliefs and exemptions	Schools	Own funds (non-public)
1.	Australia					+	
2.	Austria			+	+	+	
3.	Belgium		+		+	+	
4.	The Czech Republic	+	+				
5.	Denmark			+	+	+	
6.	Finland		+	+			
7.	France		+				
8.	Greece		+				
9.	Netherlands			+			
10.	Spain			+	+	+	
11.	Ireland				+	+	
12.	Japan						+

13.	Luxembourg		+				
13.	Germany			+	+		+
14.	Poland	+				+	+
15.	Portugal				+		
16.	Slovakia	+			+	+	
17.	USA				+		+
18.	Switzerland		+	+			
19.	Sweden			+			
20.	Hungary		+		+	+	

Source: own study based on Table 1.

The data presented in Table 2 shows that individual countries usually choose one of two models of financing churches and religious associations: a church tax or direct financing from the state budget, most often aimed at specific purposes (e.g., financing education, salaries and pensions for clergy). Both models support the use of a system of tax reliefs and exemptions. The advantage of using income tax is that the financing of churches and religious associations depends on the actual interest in worship. Churches and religious associations are financed in proportion to the number of believers, without financially burdening people not associated with any denomination. The disadvantage of this solution, however, is the widespread official withdrawal from churches and religious associations in order to avoid paying tax, despite the actual use of various church benefits (e.g., burial in a specific rite, charitable assistance available regardless of the declaration of religion). Such behavior limits the resources for the church and religious associations and makes it more difficult for it to perform social tasks. In turn, subsidizing churches and religious associations directly from the budget makes these funds independent of the subjective decisions of the faithful. However, it may contribute to uneconomical use of funds. The advantages and disadvantages of financing churches and religious associations from the church fund and church tax are presented in detail in Table 3.

Table 3. Comparison of the advantages and disadvantages of financing churches and religious associations from budget subsidies and church tax

Advantages	Disadvantages
Subsidies from the state budget	
<p>Restitution in nature - compensation for the seized property.</p> <p>No privileges given to any churches and religious associations in accordance with the principle of social justice.</p> <p>All religious associations with a regulated legal situation can use the funds, even those whose property has not been confiscated.</p>	<p>Failure to comply with statutory rules for the operation of the church fund.</p> <p>The amount of subsidy from the state budget determined arbitrarily and transferred to religious communities in accordance with the decision of its administrator (currently the Minister of Interior and Administration).</p> <p>The difficulty of calculating the actual amount of the fund is likely to be significantly underestimated.</p> <p>Budget funds allocated for purposes unrelated to the activities of churches and religious associations, including: to finance organizations not harmed by the takeover of property.</p> <p>Used as a tool of the state's religious policy and marginalization of the importance of churches and religious associations.</p> <p>The constantly increasing amount of subsidies is not related to the profitability of the church property taken over, but to the increase in the minimum wage and the increase in the pension contributions of clergy.</p> <p>Other goals include: conservation of religious monuments and social activities in accordance with government policy. In the past, these goals were not achieved.</p>
Church tax	
<p>Management of church money by democratically elected lay people – clergy can devote themselves to pastoral matters.</p> <p>Thanks to high tax revenues, there are no fees for sacramental services.</p> <p>Equitable distribution of money within dioceses and support for poorer dioceses by rich ones.</p> <p>Allocating tax funds to charity activities, e.g., helping the homeless.</p>	<p>Reduction in evangelical and missionary activities.</p> <p>Anonymity of donors – payers of tax registered by state officials.</p> <p>The faithful most often do not know what exactly their money is spent on.</p>

<p>Adaptation to the financial capabilities of each believer.</p> <p>Possibility of long-term planning of investments and expenses of churches and religious associations.</p>	
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Source: own study based on: *Advantages and disadvantages...*; Bernaciński (2024).

3. FINANCING OF CHURCHES AND RELIGIOUS ASSOCIATIONS IN POLAND. ORGANIZATION AND TASKS OF THE CHURCH FUND

The Catholic religion dominates in Poland. The property rights of the Catholic Church were confirmed under the Concordat between the Holy See and the Republic of Poland. Pursuant to Art. 23 of the Concordat: "Church legal persons may, in accordance with the provisions of Polish law, acquire, possess, use and dispose of immovable and movable property and acquire and dispose of property rights" (Journal of Laws. 1998.51.318 of 1998.04.23). This principle confirms the norms contained in Art. 52 of the Act on the relationship between the State and the Catholic Church in the Republic of Poland. In relation to other churches and religious associations, the ability of church legal persons to have property rights has been confirmed in the laws specifying the State's attitude towards individual churches and religious associations (including the Evangelical-Augsburg Church, the Evangelical-Methodist Church, the Evangelical-Reformed Church, and the Adventist of Seventh Day, the Old Catholic, Mariavite Church, Pentecostal, Jewish religious communities, or Muslim Religious Association) (Krukowski, 2009).

The Republic of Poland, as a secular state, does not finance the activities of church and religious associations institutions related to worship. However, it may finance or co-finance other activities within the limits provided for by law. The grants awarded may concern tasks financed from the Church Fund and tasks similar to those carried out by governmental and non-governmental institutions (Krukowski, 2009).

In Poland, in addition to direct budget subsidies, churches and religious associations also use other means of funding from public and private funds. Public Catholic universities receive funding (subsidies) from the budget on the basis of the Concordat, among others, for charitable, welfare and scientific activities, subsidies for the conservation of monuments. As in other countries, religious associations are exempt from customs duties and taxes on real estate used for non-residential purposes, and for residential purposes, among others. If they are entered in the register of monuments, serve as boarding houses at schools and theological seminaries, civil law transactions, inheritances and donations, if their subject are things and rights not intended for business activity, income from non-

economic activity, as well as income from business activity intended for cult, educational, scientific and cultural purposes, for charity and care activities, catechetical points, conservation of monuments and for sacral and church investments (Act of 1989.05.17). Churches and religious associations as legal persons are exempt from taxation and from benefits paid to the commune fund and the city fund (*Announcement of the Marshal of the Sejm of the Republic of Poland from 2005*). Church radio stations with the status of public broadcasters are exempt from license fees (Zwoliński, 2011).

Working clerics earn income resulting from the functions they perform, e.g., from religious education, financed by the employer. Therefore, they pay income tax in the form of a lump sum determined annually by the competent head of the tax office. They are therefore exempt from the obligation to submit tax returns regarding their income. Churches' and religious associations' income also comes from economic activities (e.g., sales, lease of real estate, running publishing houses, bookstores, pilgrims' houses or shops) and material benefits from the faithful (including donations or bequests to church legal entities, e.g., foundations, donations during collections, fees for exercising acts of executive power or executing rescripts of the Holy See, e.g., for granting dispensation and the so-called *Iura stolae* (the law of the stole) – offerings on the occasion of certain sacraments or sacramentals, e.g., christening, marriage, funeral), sacrifices of the faithful, i.e., from the so-called tray and donations (the law of the stole). This income is not subject to the obligation to keep records and is not taxed. Churches and religious associations can also use European Union funds. Church legal persons have a right to establish foundations (Art. 26 of the Concordat), as well as to acquire, possess, use and dispose of immovable and movable property and to acquire and dispose of property rights (Art. 22 of the Concordat).

The Church Fund, which was established under the Act in 1950, plays a specific role in Poland (Art. 8, Act of 1950.03.20). It is a unique financial institution whose main goal is to provide material support to churches and other religious associations operating in Poland. Initially, it was a form of compensation for land properties and other properties taken over by the state, the so-called dead hand.³ According to the original assumptions, an asset mass was to be created from the properties taken over by the state, the income from which would be divided among the churches and religious associations in proportion to the properties taken (Kuchta, 2003). This assumption has not been achieved because

³ Dead hand estates in the feudal era meant property belonging to a person who had no right to dispose of them in his will because legally everything he owned belonged to his lord. They concerned primarily church properties obtained from royal and knightly grants, covered by the obligation of inalienability and tax-free until 1789 (Olszewski, 2002: 87–88).

to date the number of taken over lands and facilities has not been cataloged and their value or the income generated by them has not been estimated.

The Church Fund does not have legal personality. Until 1989, it was supervised by an independent department of the Office for Religious Affairs. Currently, it functions within the structure of the Department of Religious Denominations and National and Ethnic Minorities of the Ministry of Internal Affairs and Administration (Resolution of 1991.11.7). Its organization and activities are regulated by the statute (Appendix to the Resolution of 1991.11.7).

The Fund operates for the benefit of all churches and religious associations registered in Poland with a regulated legal status in the Republic of Poland in accordance with the constitutional principle of equal rights (Art. 25 section 1 of the Constitution of the Republic of Poland). This means that its financing also covers churches and religious associations established after 1950, from which the state did not confiscate their property. In total, over 185 churches and religious associations currently benefit from the Church Fund (Ministry of Interior and Administration; MI&A).

Initially, the source of financing for the Church Fund was income from property taken over from churches and state subsidies. Since 1990, the main source of its financing has been the state budget. The value of expenditure from the state budget on the Church Fund in 2023 according to the project amounted to PLN 216 million. This represented only 0.03% of all budget expenditure (Figure 1).

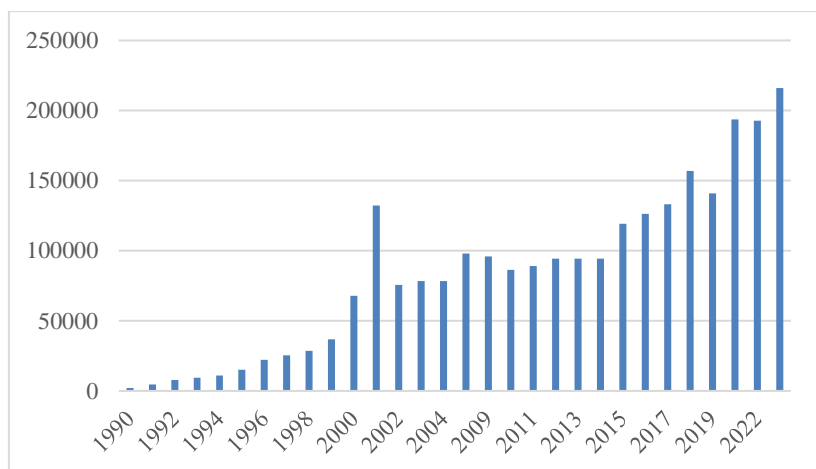


Figure 1. Value of expenditure from the state budget on the Church Fund in the years 1990–2023 in thousands zloty

Source: own study based on: *Revenues and expenses of the Church Fund (1990–2004)*; *Analysis of the implementation of the state budget and monetary policy assumptions for 2008–2023*; *Opinion on the budget act for 2012*: 5.

In the years 1995–1999, the share of expenditure on the Church Fund in total state budget expenditure was only 0.02%. It reached the highest level of 0.09% in 2001. Even then, it did not exceed 1%. Since 2002, it has ranged from 0.04 to 0.03%.

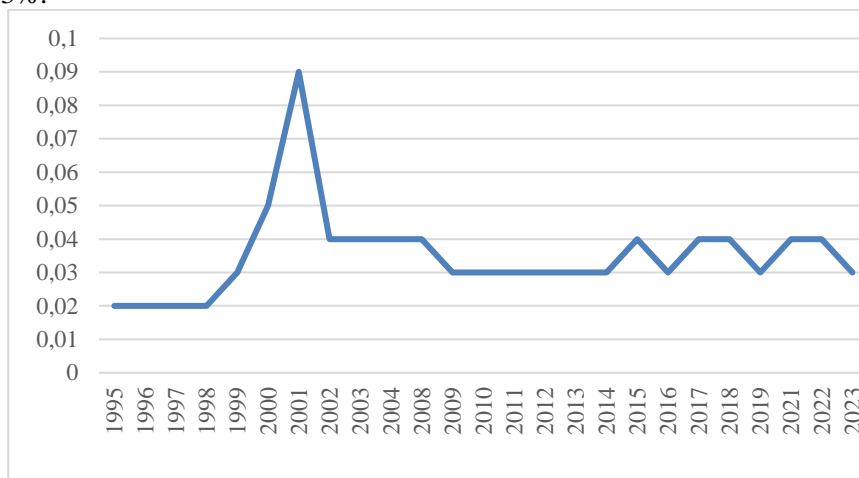


Figure 2. Share of expenditure on the Church Fund in total budget expenditure in the years 1995–2023

Source: own study based on: *Analysis of the implementation of the state budget for the years 1995–2023*; *Opinion on the budget act for 2012*: 5.

According to the 1950 Act, the Church Fund is intended for:

- maintenance, reconstruction and conservation of religious buildings;
- providing clerics with material and medical assistance;
- covering clerics with sickness insurance in justified cases;
- special pension provision for socially distinguished clerics;
- carrying out charity and care activities;
- supporting church educational and care activities, as well as initiatives related to combating social pathologies and cooperation in this area with government administration bodies;
- administrative expenses;
- other material (Act 1950.03.20).

Grants from the Church Fund are awarded at the request of legal entities of churches and other religious associations or on the own initiative of the Fund's Management Board. Initially, i.e., until the 1990s, most of the Fund's resources were intended for renovations of religious buildings and charitable and social activities. In 1990, as much as 92% of the Church Fund was allocated for this

purpose. Social and health insurance for clergy constituted only 8% of the Fund. In the following years, as a result of the gradual return of church property, the structure of expenditure from the Fund changed substantially, most of which was intended to finance social and health insurance for clergy. Since 1998, the share of funds for this purpose has already exceeded 80% of the total Fund, and since 2009 it has accounted for over 90%. The allocation of the Church Fund in the years 1990–2023 is presented in Figures 3 and 4⁴.

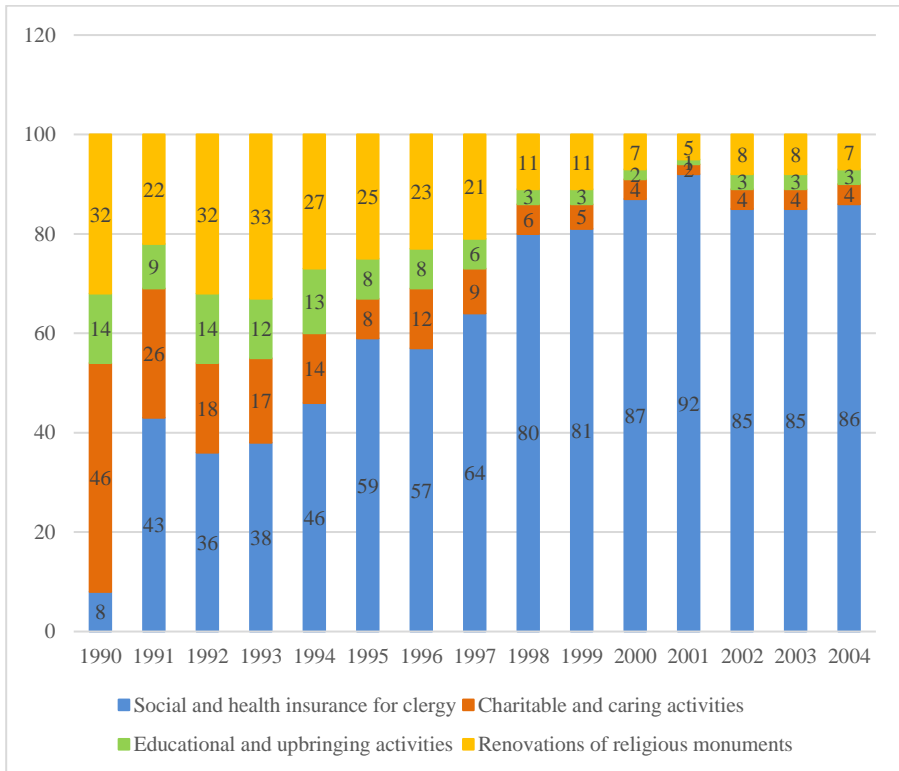


Figure 3. Structure of expenses of the Church Fund in the years 1990–2004

Source: own study based on: Grants awarded from the Church Fund in the years 1990–2004.

⁴ Due to the change in the presentation of data in source reports, information on the structure of expenses of the Church Fund is presented in two separate charts.

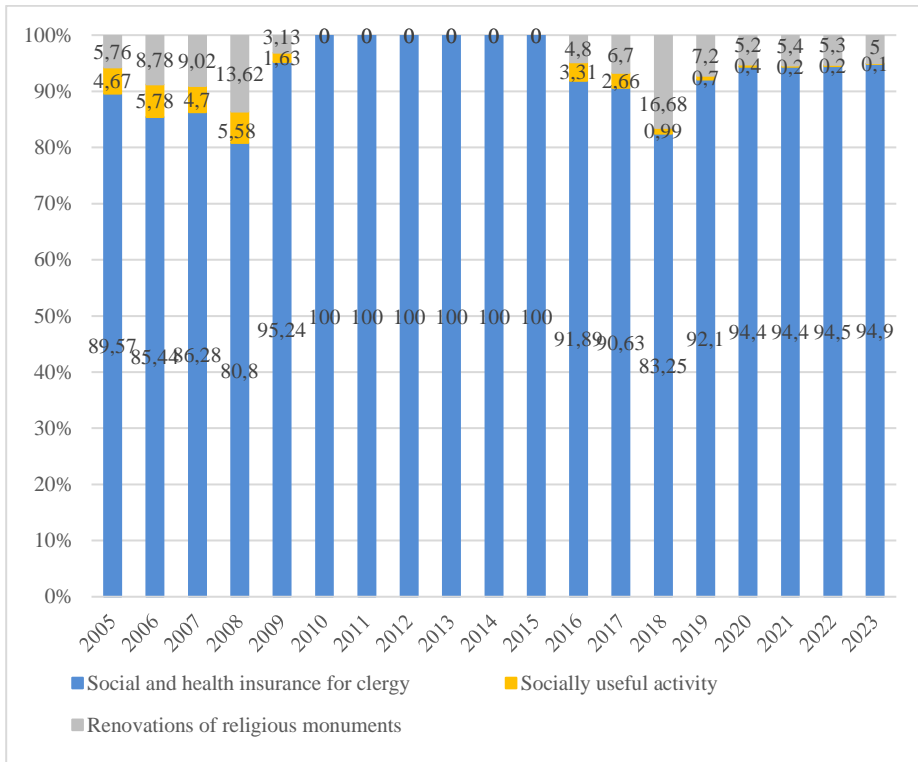


Figure 4. Structure of expenses of the Church Fund in the years 2005–2023

Source: own study based on: Grants awarded from the Church Fund in 2005–2023.

4. CHURCH TAX AS A FORM OF FINANCING CHURCHES AND RELIGIOUS ASSOCIATIONS IN GERMANY AND AUSTRIA

Among the many solutions adopted for financing churches and religious associations, an interesting institution is the church tax. Such a solution has been adopted in Austria, Germany, Italy, Switzerland and Scandinavian countries, among others. However, the main countries that apply the church tax in a model form are Germany and Austria, so the institution of the church tax was presented on the basis of the solutions existing in the two German-speaking countries indicated.

As such, the church tax should be distinguished from other internal contributions or fees set and organized within churches and religious associations, independently of state law (Haering, 2012: 44). This is because it is a construct

that is virtually unknown in the Polish legal system or the Polish tax ordinance, and therefore requires a more extensive discussion.

The history of the church tax in Germany is linked to the events of 1830, when the church estates were secularized under the Reichdeputationshauptschluss Act of 1803. The estates obtained by the German state were intended to compensate the German princes for losses resulting from the war with Napoleon in 1801 (Marré, 2000: 33).

In the 19th century, a forced church tax on the faithful was introduced. It was subject to state control and could only be used if the church and religious associations' income from offerings was insufficient for their own operations.

On January 1, 1991, a unified financing system for churches and religious associations in Germany was established⁵. From then on, the legal basis for the church tax is Article 140 of the *Basic Law*, which incorporates Article 136 of the aforementioned Weimar Constitution. The churches and religious associations were left free to set the norms for the church tax and to choose the beneficiary institutions (Marré, 2000: 33–34).

The history of the current form of church tax in Austria, on the other hand, began its course in 1780. Until then, the financing of churches and religious associations was their own affair; they themselves had to raise funds for their activities. During the reign of Emperor Joseph II, many abbey monasteries and churches were abolished. The property mass thus acquired became the basis for the establishment of the so-called Religionsfonds – a form like a fund for churches and religious associations, which was subordinate to the state administration. From this fund clergy were paid and parishes were financed (Liebmann, 2008: 19).

After the annexation of Austria by the Nazi regime in 1939, the Religionsfonds was dissolved and replaced by a church tax law establishing a tax for the benefit of the Catholic, Augsburg-Evangelical and Old Catholic Churches. In 1945, following the end of World War II, the church tax thus formed was implemented into the Austrian legal system (Rechstüberleitungsgesetz vom 1. Mai 1945, Staatsgesetzblatt Nr. 6).

In civil law, a church tax is defined as an actual tax⁶, meaning a non-equivalent benefit paid by a citizen belonging to any church or religious association on the basis of affiliation regulated by the churches' and religious associations' own laws. Through the church tax, the state creates an opportunity for churches and religious associations, which are recognized in civil law as corporations, to provide institutional support for the enforcement of tax payments from the members. Unlike the regulations applied in Poland, where only the state

⁵ This was in connection with the reunification of Germany in 1990.

⁶ Financial law provides for various benefits, tributes, contributions, fees, contributions. The church tax is not one of the types of benefits but a tax *sensu stricto*, that is, according to the definition of tax.

or local government can impose a tax obligation on the taxpayer, the active subject of the church tax is not the state but churches and religious associations and their internal institutions (Haering, 2012: 45). The privilege of levying a church tax has a historical rationale; it is a compensation for property belonging to churches and religious associations that has been confiscated over the past decades.

The passive subject of the tax is, in principle, all those who, by virtue of the churches' and religious associations' own laws, become members of a religious community. The obligation to pay the tax begins on the first day of the month following admission to a church or religious association and is linked to the taxpayer's place of residence. The obligation to pay church tax ends upon death, through loss of residence or upon declaration of formal withdrawal from the church or religious association (CCO).

German law provides for three forms of church tax that differ in their subject matter and basis. The most common form of taxation is a tax calculated on the basis of income (*Kircheneinkommensteuer* and *Kirchenlohnsteuer*). The basis of the tax for churches and religious associations can also be property held (*Kirchenvermögensteuer*) or land (*Kirchengrundsteuer*). The object of church tax in Germany can also be *Kirchgeld* (church money). It is levied only in some German provinces and applies to spouses accounting jointly and belonging to different churches and religious associations (Haering, 2012: 48). There is only one form of church tax in Austria. Its subject is the taxable annual income of a member of a church or religious association.

The rate of church tax varies by country, churches and religious associations. In accordance with applicable law, only state-recognized churches and religious associations have the right to set the church tax rate. In Austria, the Catholic Church has adopted a rate of 1.1% on the main income, while the Evangelical Church has set the tax at 1%. In Germany, the case is somewhat more varied. Most provinces have adopted a rate of 9%, while in two provinces – Baden and Württemberg and Bavaria the amount of church tax is 8% on the main source of income (Haering, 2012: 48).

Collection of the tax in Germany is handled by state financial offices at the request of the church, except in Bavaria, where the church tax is retained by the employer and paid to the relevant financial office. The finance office transfers the money to the *Oberfinanzdirektionen*⁷, from where it goes to the diocese. At the diocesan level, the distribution of church tax funds is handled by the *Kirchensteuerrat*. In Austria, for the purpose of organizing, administering and collecting church tax, churches and religious associations establish *Kirchenbeitragsstellen* – a kind of church tax office⁸ (CCO).

⁷ These are the highest financial offices of the Catholic Church in Germany.

⁸ This is another element that distinguishes the church tax system in Austria and Germany. In Germany, the collection of church tax is handled by government offices.

Church tax is subject to concessions and exemptions. In Germany, church tax is not paid by worshippers whose income has not exceeded the tax-free amount. Pensioners and parents taking advantage of the child tax credit (*Kinderfreibetrag*) are also exempt. In Austria, people with no income of their own and specific social groups such as schoolchildren, the uniformed services and the civil service are generally exempt from church tax. A church tax reduction is applied to those who receive child support, unemployment benefits or compensatory allowance (CCO).

Funds from the church tax in Germany are largely⁹ used to cover so-called "personnel costs". These include salaries for priests, charity workers and administrative staff employed in church offices. Churches in Germany run many social institutions. These are primarily hospitals, retirement homes, kindergartens, schools, health clinics, legal clinics and many other such institutions (CCO).

Proceeds from the church tax in Austria are used to cover expenses related to the operation of churches and religious associations. Missing needs are covered by any offerings made by the faithful, noting that of the countries with a church tax, Austria is the only one where churches and religious associations do not receive additional funding from the state. Any member of a particular church or religious association in Austria, thanks to the church tax, can freely and within the framework of church law benefit from services provided by church institutions, including receiving the sacraments, pastoral care in crisis situations, medical care in facilities run by churches and religious associations, and free visits to church buildings of historical and aesthetic value (Herndler, 2024).

CONCLUSION

Churches and religious associations have played important functions in social and economic development for centuries. They have contributed undoubted values in the field of culture, art and education. Until now, they are not only a place of religious worship, but also a place of social integration and help for people in need of both material and spiritual support. Proof of this is the activity of churches in times of wars and various political regimes, running numerous educational institutions, hospitals and nursing homes. For this reason, the activities of churches and religious associations are activities for the common good, hence their facilities can be clearly classified as public benefit organizations and, as such, qualified as beneficiaries of support from public funds to a specific extent, just like stadiums, community centers or other institutions of this type.

The variety of activities undertaken by churches and religious associations shows that they should be financed from various sources depending on the purpose and distributed between the state and believers, especially since, as mentioned in

⁹ Churches and religious associations pay between 3 and 4 percent of church tax revenues to the state to help collect them.

the article, one of the problems in many countries is the payment of compensation for property seized from churches by the state. This difficult problem is related, on the one hand, to the difficulties of assessing the size and value of the property taken over by the state, as well as the potential income it could bring, and, on the other hand, to the state's servitude to citizens who use the services of churches and religious associations and their benefits, e.g., as monuments, often with the highest status.

The problem of determining the sources of financing and the structure of spending funds related to the financing of churches and religious associations raises many controversies. It is often perceived through the prism of burdening families with additional obligations. It therefore requires deep and thorough consideration and development of solutions consistent with the wishes and demands of various social groups and, on this basis, the development of a model consistent with legal regulations and the good of the state, as well as church institutions that are an inseparable element of its structure. It is not possible to clearly indicate the best solution, because each of the presented variants has advantages and disadvantages. Undoubtedly, a good proposal is to introduce various forms of income tax relief and exemptions with the possibility of allocating them to the activities of churches and religious associations. The introduction of a church tax imposed by the church in Poland and managed by it does not seem to be an appropriate solution, both due to its low effectiveness and the tax system different from that in Germany, which makes the implementation of this idea difficult.

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