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Germany: belonging to the Church linked with taxes

On 4 May the administrative court of Baden-Wurttemberg issued a verdict that the fact of belonging to the Catholic Church in Germany is linked with paying a church fee. The provision makes it impossible to stop paying the fee prior to leaving the Church. A retired professor of canonical law from Freiburg, Hartmut Zapp, attempted to question the provision. However, the administrative court of Baden-Wurttemberg, favourable to the position of the Church, rejected the lawyer's arguments.

In Germany religious congregations are public legal entities that operate on the basis of public law. German law does not make a distinction between the Church as an organisation and a congregation of the faithful. Due to the legal status of Churches in Germany, the situation of the faithful resembles that of the members of an organisation who have to pay membership fees. The contribution paid to the Church ranges from 8% to 9% of salaries or income taxes (depending on regulations in particular federal states), which generates annual revenues for religious congregations of approximately EUR 9 billion. The fee is compulsory for all that declare they are members of a particular religious congregation and pay income tax. The only possibility to be exempt from the church fee – collected by the state tax office – is to submit to the registry office a declaration that one has left the congregation i.e. that one no longer participates in the life of the congregation. Such a regulation was introduced at the end of the 19th century by individual duchies of the Reich. Since 1919 this regulation has been in effect in the whole country.

The verdict of the administrative court reflects not only historically established relations between the Church and the German state but also secures the material interests of the administration as tax offices charge 4% of the collected amount of money for managing church fees. <ciechan>