


## Specific tax provisions for the Catholic Church in Hungary

Szczególne przepisy podatkowe dotyczące Kościoła Katolickiego na Węgrzech

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**Abstract:** According to the principles established by the Second Vatican Council (1962–1965), the revised Code of Canon Law describes the function of ecclesiastical property as an instrument for the sanctification and teaching of the Church. Although the Code of Canon Law upholds the conventional principle that the Church has an inherent right to acquire property by all legitimate means, the legal provisions governing the Church's material assets are negligible. Tax collection is a peripheral area within this legal framework. The peculiarity of this institution is due to its public law character. Consequently, this area has historically been subject to concurrent state and Church jurisdiction. In this study, the Hungarian Church is used as a model to trace the changes in universal Church law to the present day. This paper highlights the exposure to state systems and the political debates concerning the fiscal aspects of Church support. This work illustrates that the Hungarian system was and is a follower of broader European models. A distinction is made between ecclesiastical and civil law issues, both in terms of terminology and jurisdiction. This research demonstrates a clear difference in mentality between theologically based canon law and modern civil law systems, not only regarding taxation but also tax exemptions.

**Key words:** Canon law; taxation; Hungarian law; tax law; State–Church relations; financing the Church

**Streszczenie:** Zgodnie z zasadami ustanowionymi przez Sobór Watykański II (1962–1965) zrewidowany Kodeks Prawa Kanonicznego postrzega własność kościelną jako instrument służący uświęcaniu i nauczaniu Kościoła. Chociaż Kodeks Prawa Kanonicznego podtrzymuje konwencjonalnie przyjmowaną regułę, że Kościół ma niezbywalne prawo nabywania dóbr doczesnych wszystkimi sprawiedliwymi sposobami, przepisy prawne regulujące kwestie majątkowe Kościoła nie mają zbyt dużej wagi. Kwestia poboru podatków jest w tym kontekście zagadnieniem peryferyjnym. Specyfika tej instytucji wynika z jej publicznoprawnego charakteru. W związku z tym sfera ta podlegała jednocześnie jurysdykcji państwowej i kościelnej. W niniejszym studium potraktowano Kościół węgierski jako swego rodzaju model pozwalający na prześledzenie zmian, jakie zaszły w powszechnym prawie Kościoła do dnia dzisiejszego. Autor zwraca uwagę na podleganie tych kwestii systemom państwowym oraz na polityczne debaty dotyczące fiskalnych aspektów wspierania Kościoła. Wskazuje, że system węgierski był i jest naśladowcą szerzej stosowanych modeli europejskich. Akcentując różnicę pomiędzy kwestiami natury kościelnej i cywilnej, zwraca uwagę zarówno na zagadnienia związane z terminologią, jak i jurysdykcją. Przeprowadzone rozważania dowodzą istnienia czytelnych różnic w podejściu między bazującym na teologii prawie kanonicznym a nowoczesnymi systemami prawa świeckiego. Dotyczy to również, choć nie tylko, opodatkowania i zwolnień podatkowych.

**Słowa kluczowe:** prawo kanoniczne; opodatkowanie; prawo węgierskie; prawo podatkowe; relacje państwo–Kościół; finansowanie Kościoła

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## Introduction

The constitutional right to freedom of religion is a principle of the legal system. Indeed, its practical impact is evident when other legal issues are considered.<sup>1</sup> In most countries, religious communities enjoy rights under the state's law because of their social importance. A typical example is taxation. The legislator has a dual responsibility. On the one hand, the excessive relaxation of tax policy must be avoided since the abuse of the public status of communities has occurred mainly with taxes. On the other hand, legislators must ensure that communities' appreciation of values is also reflected in tax law.

In recent years, Church funding has assumed a prominent position in the discourse within Western democracies, emerging as a matter of legal, social and moral significance. In countries such as Hungary, which have experienced a transition from socialism to democracy, the establishment of an updated system of Church finance has proven to be a complex undertaking. This complexity arises not only from the challenges of creating an appropriate legal framework but also from the Church's internal struggles. Specifically, the Church faces difficulties in interpreting its conciliar teachings on Church–state relations.

The new canon law has placed traditional concepts of temporal goods in a new theological context.<sup>2</sup> The particular law and secondary literature elaborated on the principles of state subsidies.<sup>3</sup> This is mostly country-specific.<sup>4</sup>

In this paper, I focus on the issue of Church taxation in Hungary. My hypotheses are as follows:

- Church finances are not independent of the complex relationship between Church and state;
- Despite the Church's best efforts, the system of subsidising the Church has been exposed to the state.
- The Hungarian Church tax system was not a model but a follower of European models. To prove this, I will examine the rules of taxation from the perspective of the Catholic Church. First, I will clarify general theological and legal–dogmatic issues. Subsequently I will present the Church and State laws in the Hungarian historical and current contexts. The focus will be the Hungarian system. Other national examples will be used for a more doctrinal grounding and for comparison. I have used the qualitative method for research, using primary and secondary sources, comparing them and making conclusions.

<sup>1</sup> Marshall 1943, 505–507; Dickson 1995, 327–357; Laborde 2015, 581–600; McConnell 2013, 770–792; Trigg 2010, 407–414.

<sup>2</sup> De Paolis 1996; Morrissey 1996, 586–603; Salerno 1999, 103–140.

<sup>3</sup> González Del Valle 1993, 123–140; Heimerl, Pree 1993.

<sup>4</sup> Feliciani 1992, 217–220; Lobo Zavalía 2002; Simonelli 2025, 4–7.

## 1. Legal and theological perspectives on the taxation of the church

The Church's material assets, including property acquisition, are also a matter of autonomy. Although the new Code of Canon Law has sought to consider secular legal rules, the legal system of the Church is independent of secular legal rules. Canon law is fundamentally a sacramental legal system.<sup>5</sup> In contrast, secular law is based on the principle of the rule of law and pragmatic and democratic tenets.

The understanding of the temporal goods of the Church is now primarily theological, secondarily legal and thirdly a public policy area.<sup>6</sup> These areas are interrelated; nevertheless, it is essential to maintain proportions.<sup>7</sup>

The current canon law was formulated on the theological concepts of the Second Vatican Council.<sup>8</sup> The legislation focuses more on the Church's sanctifying, teaching and governing activity, supplemented by a legal framework for acts of merciful charity.<sup>9</sup> Temporal goods have a complementary nature that must serve the supernatural mission.<sup>10</sup> This has been illustrated by Pope Francis' *motu proprio Fidelis dispensator et prudens*,<sup>11</sup> in which he notes that the task of a faithful steward is to manage goods with the prudence of an evangelising mission.<sup>12</sup>

Simultaneously, because of the importance of property in secular law, canon law borrows many terms from it. No one, including the State, itself, and the Church, is exempt from the general rules in the modern State.<sup>13</sup> The property of the Church must also be transparent, and its acquisition, legitimate.<sup>14</sup> Authors already recognised the importance of secular law before the Council.<sup>15</sup> Felix Cappello noted that secular law provides the basis for significant property measures in the context of the legitimate acquisition of property by the Church.<sup>16</sup> This aspect was further developed at the Second Vatican Council, which turned with openness to the State, especially in areas where its capacity was evident.<sup>17</sup> However, the principle that the Church can acquire material goods in any legitimate way (can. 1259) remains valid for taxation.<sup>18</sup> Nevertheless, the legislator focuses on the voluntary contributions of the faithful as participation in the Church's mission (can. 222 § 1).<sup>19</sup> According to Daniel Tirapu, taxation is only a subsidiary matter in current canon law. However, this does not mean that the Church would not have the right to tax according to its regulations.<sup>20</sup> The importance of taxation derives from its nature as a public law. The determination and collection of taxes is the competence of public authorities.

<sup>5</sup> Simonelli 2025, 4–7.

<sup>6</sup> Miñambres 2004, 123.

<sup>7</sup> Miñambres 1999, 7–8.

<sup>8</sup> Errázuriz 2000, 123.

<sup>9</sup> Ujházi 2020, 783–802.

<sup>10</sup> Schouppe 1997.

<sup>11</sup> Ferme 2015, 35–58.

<sup>12</sup> Francis, *Motu Proprio Fidelis dispensator et prudens* (24.02.2014), AAS 106 (2014), part 3: 164–165.

<sup>13</sup> Bell, Parchomovsky 2005, 531–616; Haaga, Pilla 2021, 43–53.

<sup>14</sup> Djaja, Suherman 2023, 1125–1135.

<sup>15</sup> Beste 1938, 721–753.

<sup>16</sup> Cappello 1951, 550.

<sup>17</sup> For more on this controversial development, see Ciftci 2021.

<sup>18</sup> Mamachi 1770.

<sup>19</sup> Ekpo 2021.

<sup>20</sup> Tirapu 2004, 55.

From the perspective of state law, a tax levied by the Church does not fulfil the conjunctive conditions of a tax since the tax is the “revenue of the State, unilaterally imposed by it, collected by compulsion, without direct consideration.”<sup>21</sup> The state does not levy Church tax, though the Church may not use coercive state measures. The reverse is also true. If the state’s sovereign power collects the ecclesiastical contribution, its ecclesiastical nature is called into question. Moreover, there should be no confusion between ecclesiastical taxes in the canonical sense and the taxes collected by the former Papal States or, at present, by the Vatican. Fausto Piola Caselli, for example points out that the tax policy of the Papal State, from the sixteenth century onward, was designed to meet the public’s obligations to the State. These taxes met the same conditions as those imposed by other states.<sup>22</sup> They are not, however, taxes in the sense of canon law.<sup>23</sup>

The Papal States had atypical incomes compared to other states. These included the annual census paid by the Catholic States, gifts and transfers from religious orders, periodic benefits granted by bishops, abbots and members of the high clergy, monies collected on the occasion of anniversaries and customary feasts.<sup>24</sup> It has been suggested that these could be considered tax-like income; however, they do not fit the tax categories of state law. This is also true for the Vatican. The Lateran Treaty provided the Italian government with bond revenues.<sup>25</sup> In addition, the Holy See receives income from the faithful through the collection of Peter’s Pence, which is used to finance charitable activities and the operating expenses of the apparatus.<sup>26</sup> Pius IX made it a voluntary contribution, and it was the primary source of income for the Holy See between 1870 and 1929. In the nineteenth century, many promotional publications were issued in Hungary to encourage the faithful to contribute.<sup>27</sup>

## 2. Problem of Church taxation in the Hungarian historic context

Since neither the Code nor other ecclesiastical documents define the term *tax*, it is necessary to depart from the expressions used in the legal texts from history, practice and the authors’ opinions. Taxation elements of the modern state cannot be totally justified by canon law.<sup>28</sup> However, as illustrated in Charles Adams’ book on the history of taxation, it is evident that these conditions have gradually evolved. If the legislator deems it, he or she can establish different elements for tax.<sup>29</sup> Assuming that the Catholic Church is recognised as having a legal system independent of the State,<sup>30</sup> it has the authority to

<sup>21</sup> Herzfeld 2023.

<sup>22</sup> Koenigen 1926, 385.

<sup>23</sup> Caselli 2023, 299–324.

<sup>24</sup> Caselli 2023, 306.

<sup>25</sup> Ernst 1983, 189.

<sup>26</sup> For a detailed historic tax account, particularly in English Saxon regions, see Naismith, Tinti 2019, 521.

<sup>27</sup> Krupa 1987, 2.

<sup>28</sup> An imposition, which is determined by law and is always expressed in money, paid at a fixed rate and time, without compensation and used for public purposes; in case of non-payment, coercion may be applied.

<sup>29</sup> Adams 2001, 243–457.

<sup>30</sup> Hervada 1989, 17–21, 48–50.

establish taxation conditions. The Code of Canon Law of 1917 was formulated in the socio-political environment of the contemporary State.<sup>31</sup> The process of codification involved systematising legal regulations, including taxation, which had accumulated over several centuries.<sup>32</sup> It provides a starting point for exploring taxation's canonical, secular and local-historical peculiarities. The legislator also sought to articulate the Church's position on taxation, which Pier Giovanni Caron interprets as the aspiration to function as a perfect society.<sup>33</sup> According to this perspective, the free acquisition and management of property guarantees daily functioning and has a theoretical meaning for the Church.<sup>34</sup> This principle legitimised its demand for financial contributions from its followers, including the collection of taxes.<sup>35</sup>

## 2.1. Church tax: Tithe and parish tax (*lecticale*)

A prime example of a historical Church tax is the tithe (*decima*), which is not found in contemporary canon law. The position of the tithe in each European country developed differently, depending on the relationship between the state and the Church. The particular importance is evidenced by the fact that both Church councils,<sup>36</sup> theologians<sup>37</sup> and state legislatures have repeatedly addressed the issue.<sup>38</sup> Eric Shuler shows how the institution of the tithe in general and in the context of the Roman Empire combined biblical, patristic, ecclesiastical and secular legal elements.<sup>39</sup> By the sixth century, the Church clearly lacked the administrative and sanctioning capacity to enforce its council decisions and material needs.<sup>40</sup> This phenomenon is demonstrated by John Eldevik, who meticulously chronicles the intricate web of conflicts over tithes.<sup>41</sup> Eldevik's work also depicts how German ecclesiastical practice influenced the nascent Hungarian Church, including financial support.<sup>42</sup> This claim is thoroughly substantiated by a monograph by Imre Karácson<sup>43</sup> and Levente Závodszy,<sup>44</sup> who compare Hungarian conciliar and ruler documents between the eleventh and thirteenth centuries with foreign state decisions. King Stephen of Hungary (1000–1038) was concerned with the harmonisation of his

<sup>31</sup> Minelli 2013, 33.

<sup>32</sup> Boni 2024, 34.

<sup>33</sup> Ottaviani 1935, 420–421; Bender 1948.

<sup>34</sup> Beste 1938, 724–730; Eichmann, Mörsdorf 1958, 468–469.

<sup>35</sup> Caron 1973, 824.

<sup>36</sup> Conc. Matisconense II (585), c. 5. In: MGH Conc. 1, p. 167; Conc. Ticinense (855), c. 13. In: MGH Conc. 3, p. 374; Conc. Romanum (1059), c. 10. In: MGH Const. 1, p. 548.

<sup>37</sup> Thomas Aquinas. *Summa Theologiae*, II–II, q. 87, a. 1. St. Raymond of Penyafort 1603, 123. Fourth Lateran Council (1215), c. 54.

<sup>38</sup> Hegyi 2024, 403–30; Balogh 2022, 19–53; Szeredy 1883, 1564–1566; Szabó 2022, 211–212.

<sup>39</sup> Shuler 2012, 44–45.

<sup>40</sup> Halfond 2010, 116.

<sup>41</sup> Eldevik 2012.

<sup>42</sup> Ibidem.

<sup>43</sup> Karácson 1888.

<sup>44</sup> Závodszy 1904.

ecclesiastical legislation with Western models,<sup>45</sup> particularly with Frankish capitularies.<sup>46</sup> This demonstrates that the support system has primarily been subject to state interference. Subsequent decisions (Council of Szabolcs 1077–1095, Golden Bull of 1222) reinforce this conclusion.<sup>47</sup> The Golden Bull stipulated that the tithe would be paid in produce, which contrasted with the Church's preference for it to be received as money.<sup>48</sup> The abolition of Church tithes will be considered, showing the abolition took place with the consent of the Church, albeit under considerable pressure from the state. The fact that the clergy renounced the right to tithe in 1848,<sup>49</sup> thus abolishing the Church tithe forever, is considered a significant event of the civil transformation.<sup>50</sup> This phenomenon displays the model–follower character of the Hungarian system since the enlightened state proclaimed the state–Church relationship of feudal elements.<sup>51</sup> This trend reached Hungary, and “the abolition of the tithe is an expression of the Church's attitude toward the civil transformation as a whole.”<sup>52</sup> This also means that the Church's resources have never existed independent of the political situation.<sup>53</sup>

Another illustration of the state's interest in Church taxation is the so-called *lecticale*, which functioned as a parish tax. It was a temporary payment of money used to provide for the needs of Church staff.<sup>54</sup> It should not be confused with *congrua* with which later secular powers provided for the clergy's support.<sup>55</sup> The *congrua* was not a tax and later became a controversial element, because it indicated a church at the disposal of the state.<sup>56</sup> Ákos Timon<sup>57</sup> and Gyula Kováts,<sup>58</sup> who studied the *lecticale* in detail, agreed that it developed from the donations of the faithful. I focus on only one instance that conveys the Church's reliance on the state's will. The Church opposed the tax exemption of the nobility because it did not comply with canon law.<sup>59</sup> Moreover, Act XXVI of 1790/91 on Religion (Section 6) forbade the Church from collecting tithes from Protestants. Meanwhile, the Church, based on theology and law, claimed the right to tax Christians of other denominations or even non-Christians. The theological position of the Church differed from that of the secular power. In the absence of power, it was the will of the state that was conducted.<sup>60</sup>

<sup>45</sup> Karácson 1888, 22.

<sup>46</sup> “Si cui Deus decem dederit in anno, decimam deo det; et si quis decimam suam abscondit, novem solvat. Et si quis decimationem episcopo separatam furatus fuerit, diiudicetur ut fur ac huiusmodi compositio tota pertineat ad episcopum.”

<sup>47</sup> Tamás Tóth. *A Szabolcsi Zsinat*. Debrecen 2017, 7–11, <https://real.mtak.hu/119320/1/T%C3%B3th%20Tam%C3%A1s%20Szabolcsi%20zsinat.pdf> [accessed: 12 March 2025].

<sup>48</sup> Blazovich 2022, 46.

<sup>49</sup> Act XIII of 1848 on the abolition of the tithe of priests.

<sup>50</sup> Csizmadia 1969, 101.

<sup>51</sup> Englund 1992, 325–361; Affre 1837.

<sup>52</sup> Fazekas, Gyulai 2000, 166.

<sup>53</sup> Meszlényi 1928, 58, 64–67.

<sup>54</sup> Nizsalovszky 1942, 656.

<sup>55</sup> Schiappoli 2023.

<sup>56</sup> Horváth 1886, 392; Sarnyai 2000, 30–52.

<sup>57</sup> Timon 1908.

<sup>58</sup> Kováts 1885.

<sup>59</sup> Timon 1908, 40–42.

<sup>60</sup> Aschenbrier 1893, 115–17.

After the First World War, the Church was a partner in supporting the state's irredentist policy, which, in turn, financially supported the Church.<sup>61</sup> Parishes could collect Church taxes with the assistance of the local government, although this was not mandatory.<sup>62</sup> Nevertheless, conservative Catholics such as Albert Apponyi recognised the need for such reforms. At a meeting of bishops in January 1918, it was stated that "reforms in the life of the Church can only be made if they come from the Church, itself."<sup>63</sup>

## 2.2. Real church taxes and offerings in the Hungarian Church

The truly ecclesiastical tax *tributum*, unlike the other categories discussed, remains in the current Canon Law. The former Code of Canon Law used the terms *tributum*, *exactio* and *taxa*.<sup>64</sup> Mihály Móra illuminates European models from a Hungarian perspective, from which it is evident that these categories did not have national peculiarities.<sup>65</sup>

Vatican II established the general perspective of cooperation and independence between the State and the Church.<sup>66</sup> According to legislation, the Church has a birth-right *nativum ius* to have property in any legitimate way (can. 1254), including taxation. This does not result from the intervention of an external power.<sup>67</sup> The law in force imposes the right to levy taxes, but only under strict conditions. Only the diocesan bishop, not all the ordinaries (cf. can. 368), can levy taxes. In the Hungarian context, there are thirteen Latin dioceses, one regional abbey and three Greek Catholic dioceses. Furthermore, the legislator only allows the collection of taxes "for the needs of the diocese" (can. 1263). This is a broad category. It does, however, somewhat limit the scope of completely subjective judgments since the levying of the tax must be based on some kind of "need."<sup>68</sup> Regarding the needs of the Church (can. 1263), the legislator makes an exception for priestly formation since the bishop may levy a tax in the diocese to cover the needs of the seminary (can. 264 § 1). The emphasis on seminaries is more theologically understandable.<sup>69</sup> The Church is primarily a sacramental community, and it administers the sacraments and the Word of God primarily through ordained priests. It is imperative to recognise that the faithful are entitled to the fundamental right of receiving the spiritual goods necessary for salvation.<sup>70</sup> In Hungary, six Latin seminaries and one Greek Catholic seminary are financially supported by dioceses and, in the case of the one interdiocesan seminary, by the Episcopal Conference (can. 263). There is no tax collection, but rather a call for voluntary contributions (can. 222 § 1).<sup>71</sup>

<sup>61</sup> Madarász 1938.

<sup>62</sup> Csekő 2003, 41.

<sup>63</sup> Szigeti 1968, 12.

<sup>64</sup> Bánk 1963, 388.

<sup>65</sup> Móra 1941.

<sup>66</sup> Markovich 2021, 65.

<sup>67</sup> López Alarcon 2022, 831; Pontificia Commissio Codici Iuris Canonici Recognoscendo. 1973. „Acta commissionis.” *Communicationes* 5: 95.

<sup>68</sup> Perlasca 2001, 995.

<sup>69</sup> Erdő 1999, 21–35.

<sup>70</sup> Del Portillo 1999, 64–75.

<sup>71</sup> Congregation for Bishops 2004, 1062–1063.

The legislator also describes the personal scope of the tax. The diocesan bishop may impose a moderate tax on the juridic persons under his jurisdiction. Moreover, the law distinguishes between private and public juridic persons. In the case of private juridic persons, the right of the diocesan Bishop to levy taxes is even more limited, since he can require a contribution only in cases of “grave necessity” and “extraordinary and moderate” circumstances (can. 1263). Closely linked to ecclesiastical authority, public juridic persons are more likely to be subject to taxation. However, the ecclesiastical authority has no real power of coercion, unless it is the abolition of legal personalities.<sup>72</sup> According to the post-Vatican II vision, it is already difficult to use coercive measures in taxation.<sup>73</sup> Before the Council, even eminent canon lawyers such as Eduard Eichmann considered it acceptable to collect taxes from reluctant but wealthy members, even by coercion. In this way, the Church relieves the burden on poorer members who have paid the tax.<sup>74</sup>

Current law maintains the distinction between voluntary offerings and taxes and places both within the domain of the Church. In Hungary, even the communist state recognised the right of the Church to collect taxes from its adherents. It is clear from the Esztergom circulars (No. 6110/1949) and the decree of the Minister of Finance (P.M. 248 501/1949, 11 a.) that in 1949, parishes had the right to collect Church taxes to cover certain needs. The details of the collection were regulated by an earlier decree (129.400/1948. VII. P. M.). The Esztergom circulars (No. 5344/1950) describe a later decision of the police confirming parishes’ right to levy taxes. However, this recognition inherently implied the supremacy of the state. Despite these decisions, the communist state was bent on overthrowing the Church at all levels.<sup>75</sup>

### 3. State taxes to support Church activities in the current Hungarian legal system

The applicability of post-conciliar models can only be discussed after communism. For post-socialist countries, the Austrian<sup>76</sup> or German cooperative<sup>77</sup> model was usually the starting point for the relationship between Church and state.<sup>78</sup> It has also been a challenge to reconcile this method of taxation with the Council’s principle.<sup>79</sup> In Germany, the “Church tax” is part of the tax collected by the state and then transferred to the Church.<sup>80</sup> Some canonists have attempted to relativize the state’s role by reducing it to a technical aspect, which does not alter the ecclesiastical nature of the tax.<sup>81</sup> This view does not seem well-founded since this tax is a public charge collected under the supervision of the State and is part of its tax system. This is not affected by the fact that the amount is

<sup>72</sup> Frugé 1998, 68–81.

<sup>73</sup> Cito, De Paolis 2000, 19–21.

<sup>74</sup> Eichmann 1934, 147.

<sup>75</sup> Gárdonyi 2010, 31–42.

<sup>76</sup> Schwendenwein 1992, 268–283.

<sup>77</sup> Pree 1996, 151–168.

<sup>78</sup> Jone 1940, 483.

<sup>79</sup> Ciftci 2024.

<sup>80</sup> Hammer 2002.

<sup>81</sup> Haring 1924, 678.

used by the Church for ecclesiastical purposes or by the fact that the tax is otherwise based on the Church's membership. The legal status of this institution as a state body is evident in the public administrative act required for individuals to no longer be subject to the Church's tax. They must formally declare their non-membership in the Church to a competent state or municipal authority, such as a local court or registry office in Germany.<sup>82</sup> Therefore, Benedict XVI, in his *motu proprio Omnimium in mentem*, was forced to affirm that the declaration of the Church's abandonment of the state system does not lead to a theological separation.<sup>83</sup> Apart from these aspects, this kind of tax redistribution was more likely to endanger the pastoral interests of the Church in the long run.<sup>84</sup> Consequently, this tax system was not implemented after the regime change, even though the Hungarian system resembled the German model in many respects. Correspondingly, a mixed model was developed, with the 1% redistribution being the part it more closely linked to taxation. Furthermore, Church institutions with a public function receive public funds in proportion to the tasks they perform through institutional appropriations submitted to the central budgetary bodies controlling the public function.<sup>85</sup> Nevertheless, these constitute public finance rather than tax policy.<sup>86</sup> Regarding taxation, the Hungarian system is characterised by tax redirection and tax exemptions for the Church.

The financing of the Catholic Church in Hungary is structured around a dual framework that reflects its complex relationship with the state. This comprises indirect support through the public designation of the "1+1%" personal income tax, as well as a system of direct statutory tax benefits and exemptions. These mechanisms provide preferential financial treatment for the Church and its affiliated institutions and illuminate the nuances of state–Church policy and the practical implementation of religious freedom.

Citing a Constitutional Court decision,<sup>87</sup> Szilvia Köbel, Zoltán Ormóshegyi and Ádám Rixer argue that the system of privileges for churches does not constitute excessive favoritism. They reason that, as the Court affirmed, the impact of religion on an individual's entire life is fundamentally different from that of other organisations, such as political parties or associations.<sup>88</sup> Due to the legal complexities involved, however, this analysis will provide a focused overview of the primary tax benefits.

We will begin with the first major category: exemptions and relief relating to corporate tax.<sup>89</sup> Although Church legal entities are subject to corporate tax, their core activities – namely those of a religious, educational or public benefit nature – are tax exempt. The core activities of a Catholic institution are specified by its founding documents and governed by its own legal system, primarily canon law. The principle of non-commerciality dictates that these core activities must be clearly distinguished from for-profit enterprises and cannot be oriented towards systematic profit generation or commercial

<sup>82</sup> Rees 2010, 43; Corecco 1982, 461–502; De Paolis 1995, 579–608; Coronelli 2007, 8–34; Mosconi 2007, 35–59.

<sup>83</sup> Benedict XVI, *Motu Proprio Omnimium in mentem* (26.10.2009), AAS 102 (2010), part 1: 8–10.

<sup>84</sup> Pree 1996, 151–168.

<sup>85</sup> Péteri, Bernadett 2022, 461–478.

<sup>86</sup> Fedor 1998, 411–418.

<sup>87</sup> Decision No. 22/1990 (X. 16) of the Constitutional Court of Hungary.

<sup>88</sup> Köbel, Ormóshegyi, Rixer 2022, 204.

<sup>89</sup> Rixer 2017, 19.

risk-taking. The most common sources of revenue from these activities are donations, liturgical collections and membership contributions. A crucial distinction between this private income and state subsidies is that the former is outside the audit jurisdiction of the State Audit Office.<sup>90</sup> For the purposes of transparency, ecclesiastical legal entities are required to submit a declaration for each tax year, replacing the need for a standard tax return – even if they conduct no taxable activities.<sup>91</sup> Legislation also provides concessions for the commercial activities of churches.<sup>92</sup> Examples of non-religious commercial activities include property rental, catering (specifically restaurant operations unrelated to pilgrimage accommodations), and agricultural production and sales. Tax relief is available for these activities provided that the profits (or a proportion of them) are allocated to the entity's primary purpose, namely its religious, faith-based, or charitable activities. The amount of this relief is directly proportional to expenditures on the primary activity.<sup>93</sup> The primary concern is not the nature of the commercial activity itself, but rather how profits derived from such activities are utilised. It is essential to demonstrate that expenditures are proportional to the core activity and to provide a robust justification for it.

Income from the sale of publications and religious items on a non-commercial basis in connection with religious activities is also tax exempt, provided they comply with the provisions of the law and can be clearly distinguished from business activities. According to Ádám Rixer, the fundamental issue in such cases is whether the sale primarily promotes religious objectives. In other words, the sale of religious materials and literature should promote faith, charitable endeavours or worship instead of prioritising profit.<sup>94</sup> Transparent accounting is also crucial because it allows the clear segregation of these revenues from those generated by business activities.<sup>95</sup> The latter is typically not exempt from taxation.

Donations represent a separate category of tax exemption. Religious institutions are exempt from taxation on financial assistance received from state, municipal or other sources to fund their core activities.<sup>96</sup> However, non-religious subsidies are subject to the principle of targeted use, with oversight from state authorities, particularly the Court of Auditors.<sup>97</sup> Tax exemption also extends to private donations made to ecclesiastical legal entities as long as the donations are designated for the Church's core activities. Donors

<sup>90</sup> This principle is derived from the autonomy of churches in their internal religious affairs, as established by Act CCVI of 2011 on the Right to Freedom of Conscience and Religion and on the Legal Status of Churches, Religious Denominations and Religious Communities, and the general scope of the State Audit Office's powers as defined in Act LXVI of 2011 on the State Audit Office, which focuses on the use of public funds and state/municipal assets. The non-auditability of purely religious revenues by state bodies is a manifestation of the separation of Church and state, as outlined in Article VII of the Fundamental Law of Hungary. László, Holman 2017, 97.

<sup>91</sup> Act LXXXI of 1996 on Corporate Tax and Dividend Tax, Section 5(1) and Section 5(8a). For a detailed description of the revenue allocation and the system of exemptions, see Tóth, Vörös 2023, 382–392.

<sup>92</sup> Tóth, Vörös 2023, 386.

<sup>93</sup> Act LXXXI of 1996 on Corporate Tax and Dividend Tax. Section 9(5).

<sup>94</sup> Rixer 2017, 19.

<sup>95</sup> Government Decree 296/2013 (VII. 29.) on the Specifics of Financial Reporting and Bookkeeping Obligations of Ecclesiastical Legal Entities.

<sup>96</sup> Act LXXXI of 1996 on Corporate Tax and Dividend Tax, e.g. Section 6(1)(d).

<sup>97</sup> Tóth, Vörös 2023, 385.

receive certain benefits, although eligibility depends on the purpose, extent, and form of the donation – all details beyond the scope of this analysis.<sup>98</sup>

Worthy of particular note are the tax concessions and exemptions granted to ecclesiastical legal entities. Buildings used for religious or public purposes, such as churches, parishes, monasteries, schools and social institutions, are exempt from building tax.<sup>99</sup> Land owned by a church is tax-exempt if it is used for religious or public purposes.<sup>100</sup> According to Act C of 1990, ecclesiastical legal entities are exempt from local business taxes if they have no domestic or foreign tax liability on income derived from business activities conducted in the previous tax year.<sup>101</sup> Ecclesiastical legal entities are exempt from motor vehicle taxes if they use a vehicle exclusively for core activities or if a church charity uses a vehicle to transport aid supplies.<sup>102</sup>

It is important to distinguish duties from taxes. Regarding the latter, the Church is fully exempt from taxes on gifts and inheritances it receives.<sup>103</sup> Certain duties are waived for ecclesiastical legal entities when they acquire real estate or other assets.<sup>104</sup> In such cases, two conditions must be met cumulatively. First, the purchased land or real estate must be related to the Church's core activities, such as faith-based functions, public service, science or art. If the Church acquires real estate for investment purposes, however, it is no longer exempt from duty. According to Köbel, Ormóshegyi and Rixer, the law is designed to facilitate religious institutions' acquisition of real estate, enabling them to fulfil their primary mission.<sup>105</sup> Second, at least one of the following criteria must be met:

- a) For instance, the Church has a history of legally using the property under a lease agreement.
- b) While this method is less common today, it was frequently used by the Church after the 1989–1990 regime change to acquire property through the restitution of unlawfully seized assets or proportional compensation.<sup>106</sup>

<sup>98</sup> Köbel, Ormóshegyi, Rixer 2022, 205.

<sup>99</sup> Act C of 1990 on Local Taxes. Specifically, Section 13(1)(f) grants objective tax exemptions to buildings owned by ecclesiastical legal entities, while Section 19(d) provides personal tax exemptions to the ecclesiastical legal entity, itself.

<sup>100</sup> For the local tax system, see Patyi 2013, 379–395.

<sup>101</sup> Act C of 1990 on Local Taxes, Section 39/A(4).

<sup>102</sup> Act LXXXII of 1991 on Motor Vehicle Tax. See Section 5(d), 17/D(b), 18(23). See also Tóth Vörös 2023, 389.

<sup>103</sup> Act XCIII of 1990 on Duties exempts inheritances acquired by an ecclesiastical legal entity, Section 16(1)(h), and gifts made to such an entity, Section 17(1)(p).

<sup>104</sup> See Act XCIII of 1990 on Duties 26(1)(i).

<sup>105</sup> Köbel, Ormóshegyi, Rixer 2022, 205. Importantly, the acquisition of real estate by religious institutions provoked significant controversy in the press.

<sup>106</sup> Act CXXV of 1997 on the Amendment of Act XXXII of 1991 regarding the Settlement of the Ownership Status of Former Church Real Estate was adopted in light of the international agreement concluded between the Holy See and the Republic of Hungary. This refers to the Agreement between the Republic of Hungary and the Apostolic Holy See on the financing of the public service and religious activities of the Catholic Church in Hungary and on certain property-related matters, dated 20 June 1997 (AAS 1998, 330–341). This Agreement was promulgated by Act LXX of 1999 on the promulgation of the Agreement between the Republic of Hungary and the Apostolic Holy See on the financing of the public service and religious activities of the Catholic Church in Hungary and on certain property-related matters, signed in Vatican City on 20 June 1997; Soós 2009; Birher 2022, 137–149. Concerning compensation, it is imperative to acknowledge the recent amendments to several legislative acts. Act LXXXVIII, otherwise called the Amendment of Certain Church-Related Laws Act, was passed in 2022. In the transfer of real estate to the Church as compensation, it is pertinent to note that such transactions are exempt from value added tax (VAT) and other associated taxes.

Finally, transfers of assets between ecclesiastical legal entities are exempt from duty, provided the assets continue to be used for the Church's core activities.<sup>107</sup> Churches are generally subject to value-added tax (VAT) regulations. However, they are exempt from VAT for religious activities, provided that these activities are directly linked to liturgical functions, services, or primary activities.<sup>108</sup>

The VAT exemption for public institutions run by churches, such as those in education and social welfare, is determined by the institution's legal status.<sup>109</sup> Certain public interest services may be exempt from VAT.<sup>110</sup> The exemption applies if the institution meets the legal criteria (e.g. operating as a public benefit organisation). Additionally, allowances granted to religious leaders and individuals performing religious services are exempt from taxation.<sup>111</sup>

In addition to the previously discussed categories, several benefits are worth mentioning, including the tax advantages of certain Church investments. This illustrates the extensive scope of the benefits system. However, the focus of this study will be limited to benefits regulated by canon law, at least in principle, or that are particularly relevant to this field of inquiry. The analysis will concentrate on the distinctions between the two legal systems, based on the premise that they have different legal principles and priorities. Despite these distinctions, financing issues are so significant and complex that they necessitate an interplay between canon and secular law, making a comparative analysis not only possible, but also essential.

### 3.1. System of tax redirection

Transferring a tax percentage is one, but not the only, pillar of Hungarian Church financing. However, it is the area most directly relevant to tax law. Churches are not required to use this option, and they should register for a technical number if they wish to utilize this method.<sup>112</sup>

The model is to give taxpayers a role in redistributing a percentage of the taxes they pay. It is up to the Church to decide, within the limits of the law, how to use the 1%. This does not preclude the Church from using all or part of this sum for the public mission it has undertaken or for any part of it. However, it would be good if this use were also subject to greater transparency.<sup>113</sup> Notably, this contribution is not an ecclesiastical tax in the canonical sense. Nor is it an additional tax on churches collected by the state, as

<sup>107</sup> Act XCIII of 1990 on Duties, Section 5(1)(c).

<sup>108</sup> Act CXXVII of 2007 on Value Added Tax, Section 85(1)(i).

<sup>109</sup> Act CXXVII of 2007 on Value Added Tax, Section 85(1)(j). Papp 2005, 602–603.

<sup>110</sup> Nyikos, Soós 2017.

<sup>111</sup> Act CXVII of 1995 on Personal Income Tax, Point 4.7 of Annex.

<sup>112</sup> Act XC of 2010 on the Creation and Modification of Certain Economic and Financial Laws, as amending Act CXVII of 1995 on Personal Income Tax, Section 49/B. Act CCVI of 2011 on Freedom of Conscience and Religion and the Legal Status of Churches, Denominations and Religious Communities, Section 19/A. For practical information and the current list of beneficiaries, see National Tax and Customs Administration, "A vallási közösségek 2024-ben is technikai számon gyűjthetik az 1%-ot," [https://nav.gov.hu/print/ado/szja1\\_1/tajekoztatok/A\\_vallasi\\_kozossegek\\_2024-ben\\_is\\_technikai\\_szamon\\_gyujthetik\\_az\\_1\\_-ot](https://nav.gov.hu/print/ado/szja1_1/tajekoztatok/A_vallasi_kozossegek_2024-ben_is_technikai_szamon_gyujthetik_az_1_-ot); and Technical number of beneficiaries list, <https://ado-1-szazalek.hu/technikai-szamos-kedvezmenyezett-lista/> [accessed: 8 October 2025].

<sup>113</sup> Erdő 1999, 28–29.

in the German model. The state system was designed to consider the public function of churches<sup>114</sup> and freedom of religion.<sup>115</sup>

The Hungarian 1% system is not unique; it developed gradually after the 1989–1990 regime change. Various European models can be identified in it. In Italy and Spain, it is also possible to donate a certain percentage of personal income tax within a specific range.<sup>116</sup> The Spanish state is bound not only by national legislation but also by an international agreement with the Holy See and, thus, by the principle of *pacta sunt servanda*, which must be kept. International agreements between the Holy See and the nation concerned that deal with material affairs can assume importance.<sup>117</sup> These should not restrict the Church's freedom, including its right to acquire property in any legal way.<sup>118</sup> Agreements are tailored to each state, and the detailed rules are outlined in domestic legislation. In some cases, such as the Concordat between Poland and the Holy See, there is only a brief reference to financial matters.<sup>119</sup> In other cases, such as in Hungary, there is no concordat between the parties. There are partial agreements in which the economic issue is a significant factor.<sup>120</sup> The state allows individuals to reserve 1% of their progressive personal income tax (PIT) for the benefit of the Church or a special state fund they designated as of 1 January 1998. It is similar to the Italian system, dating back to 1985,<sup>121</sup> which allows Italian taxpayers to allocate 0.8% of the total income tax paid to the Catholic Church.<sup>122</sup> In the Hungarian system, it is currently possible to donate 1% plus 1%. The first percent is recommended for churches with a technical number. The second percent can be donated to any eligible non-governmental organisation (NGO). This is particularly relevant to the Catholic Church because many of its institutions have established affiliated public benefit foundations, which give them access to this additional financing.<sup>123</sup>

### 3.2. Church's support system in the crossfire of political debate

Hungary was the first country in the region to introduce the targeted offering of the PIT. The Slovak, Slovenian, Czech and Romanian systems are similar to the Hungarian one. In these countries, taxpayers can allocate a percentage of their taxes to one of the organisations that the state offers. An interesting feature of Slovakia is that donating

<sup>114</sup> Act CXXIV of 1997 on the financial conditions for the religious and public activities of the churches.

<sup>115</sup> For a comprehensive analysis, see Schanda 2018.

<sup>116</sup> Conferencia Episcopal Española. "Tax allocation," <http://www.transparenciaconferenciaepiscopal.es/en/assignment.html> [accessed: 12 March 2025].

<sup>117</sup> Lillo 1990.

<sup>118</sup> Durham, Scharffs 2010.

<sup>119</sup> Concordat between the Holy See and the Republic of Poland, signed 38 July 1993, ratified 23 February 1998, Article 22 § 2.

<sup>120</sup> Act LXX of 1999 on the proclamation of the Agreement between the Republic of Hungary and the Holy See on the financing of the public service and religious activities of the Catholic Church in Hungary and on certain questions of a material nature, signed in Vatican City on 20 June 1997.

<sup>121</sup> Villa Madama Agreement of 1984. Legge 20 maggio 1985, n. 222.

<sup>122</sup> Ferrari 1985, 55–60.

<sup>123</sup> Act CXVII of 1995 on Personal Income Tax, Section 4/A and Chapter XI on the rules of 1+1% tax donation, Act CLXXV of 2011 on the Right to Association, Public Benefit Status and Operation and Support of Civil Organisations, Chapter IV Sections 32–41. Act CCVI of 2011 on the Legal Status of Churches, Religious Denominations and Religious Communities, Section 6.

2% of one's personal income tax and 2% of corporate income tax is possible.<sup>124</sup> Bernadett Szilágyi explains that the initial reactions of churches were not always positive in Hungary.<sup>125</sup> There was concern that this support would not be sufficient to meet the Church's pastoral obligations, let alone its responsibilities for specific public tasks. Szilágyi does not discuss the historical context of why the Catholic Church was critical of the initiative. Left liberal politics has often summarised the slogan "The churches must be supported and maintained by their faithful."<sup>126</sup> In a brief analysis, Péter Buda points out the sharpest anti-Church edge of this idea reminiscent of the communist era. Church property was nationalised under communism, and after the fall of the regime, the Hungarian state returned only the property used by the Church. Unlike other former socialist countries, neither land nor other significant real estate assets were returned.<sup>127</sup> Nevertheless, the left liberal governments devised a method of Church support after the regime change that would have perpetuated the Church's financial inability to function. At least in its nascent, left-leaning political iteration, the 1% redirection system followed this conceptual framework. Péter Erdő offered two criticisms of the 1% funding model. First, he argued that the system was developed according to the state's will. Second, Erdő highlighted the difficulties of legal harmonisation, as the then-new system would have eliminated other subsidies to churches. Nonetheless, the amendments (19(2) of Act IV of 1990) foreshadowed the elimination of targeted subsidies. Erdő observed a sensitive problem: the amendment to Article 3(4) of Act CXXIV of 1997 on the Financial Conditions for Churches seemed to abolish a significant part of subsidies after a one-year period.<sup>128</sup> In addition, the lack of harmonisation of legislation created uncertainty for churches. Erdő's 1997 study did not draw political conclusions from all this. He is satisfied with the legal interpretation of the laws and amendments. Twenty-five years later, it can be said that this model, shortly after the regime change, circumvented the agreement between Hungary and the Holy See and continued the dictatorship.

However, Zoltán Ádám and András Bozóki highlight a different problem. This study examines the relationship between right-wing populism and religion in Hungary, particularly focusing on the period after 2010.<sup>129</sup> Despite the negligible role of religion in the political agendas of right-wing populist parties such as Fidesz and KDNP, the authors posit that historical Christian churches play a significant role in legitimising right-wing populism. Consequently, these religious institutions receive substantial financial assistance. The authors emphasise that, under the Fidesz government, institutionalised cooperation developed between the churches and the state. Historically Christian churches primarily received financial support through the transfer of public services, operating an increasing proportion of state-funded educational, health and social institutions.

<sup>124</sup> Ondrasek 2011.

<sup>125</sup> Szilágyi 2014, 65.

<sup>126</sup> Buda n.d.

<sup>127</sup> Szilágyi 2014, 65.

<sup>128</sup> Erdő 1999, 31–34.

<sup>129</sup> Ádám, Bozoki 2019, 98–122; Ádám, Bozoki 2016, 91–108.

In 2013, the national curriculum for primary schools was revised to include religious education. This phenomenon has financial ramifications. In 2012, the Fidesz government introduced a restrictive system for registering churches. According to this system, the recognition of a religious community as a church became subject to parliamentary approval. This phenomenon carries significant consequences for the financial structure of the Church.

Other authors have expressed similar criticisms,<sup>130</sup> supporting their claims with figures that illustrate the financial benefits enjoyed by established historical churches.<sup>131</sup> However, in response to the critical comments, significantly, after the regime change, left liberal parties pursued an anti-Church policy, which made it impossible to establish democratic partnerships. Ultimately, this resulted in a close alliance with the right-wing faction. While the issue under discussion extends well beyond tax law, the connections are numerous. However, in response to these criticisms, the present government has been instrumental in addressing systemic failures that have persisted for decades. Although the government's measures addressed systemic failures that had persisted for decades, such as the renovation of ecclesiastical monuments and ensuring the livelihoods of the rural clergy, the official communication often failed to convey this crucial historical context, thereby leaving the subsidies vulnerable to public criticism. Consequently, Church subsidies became the subject of public criticism. The most significant challenge is creating easily accessible transparency. This is not an issue of taxation *per se*, but one of Church funding and transparency.<sup>132</sup>

Bernadett Szilágyi perceives the problem that donations to churches can only be made to their central body.<sup>133</sup> There is a danger that the Church will decide on the allocation of these funds arbitrarily, not according to need. It is difficult to agree with this perspective regarding the Catholic Church. Considering canon law, the central authorities, the Bishops' Conference and the individual dioceses should allocate resources according to local needs.<sup>134</sup> Wealthier parishes do not need the same support as poorer ones. It would be more difficult if the 1% gift were tied to the local level. Wealthier individuals would support their communities both with donations and their 1%. However, one can agree with the author that greater transparency is needed in using the 1% and aid in general. The author is right that the dependence of the churches persists despite the PIT donation. There are historical reasons that demonstrate that full economic autonomy cannot be achieved within the current Church structure. One can also contemplate the renovation of churches and the Hungarian municipal or state system of patronage.<sup>135</sup> These are historical commitments of the state administration that cannot be replaced by 1% of donations.

<sup>130</sup> Kürti 2024, 101–21.

<sup>131</sup> Mike 2024.

<sup>132</sup> Bucsky 2024.

<sup>133</sup> Szilágyi 2014, 77.

<sup>134</sup> Longhitano 1999, 82–102.

<sup>135</sup> Csizmadia 1964a, 14–19; Csizmadia 1964b, 205–211.

To receive the 1%, the public status of the Church must have been recognised by the State, after which the technical number is applied for. After the regime change, as Antal Ádám points out, a more liberal model prevailed.<sup>136</sup> Act IV of 1990 on the Freedom of Conscience still left the registration of churches to the district courts by adopting statutes.<sup>137</sup> Communities that did not pose a serious threat to national security and did not violate the law were not investigated due to lingering historical memories.<sup>138</sup> The current multi-level system governing churches in Hungary originates from Act CCVI of 2011 on the Right to Freedom of Conscience and Religion and on the Legal Status of Churches, Denominations and Religious Communities (the Church Act). This essential law has been the subject of ongoing debate and numerous amendments, most notably in 2013 and 2018.

Since 2019, Hungary has operated a four-tier system of church recognition.<sup>139</sup> At the apex of this hierarchy are the established churches, recognised by a two-thirds act of Parliament, which possess the widest range of rights and privileges. They are automatically entitled to receive the 1% personal income tax allocation.<sup>140</sup>

The second tier consists of incorporated churches. A religious association can become an incorporated church if, in the previous five years on average at least 4,000 taxpayers have assigned 1% of their income tax to it and they have been functioning as a religious association for at least 20 years in Hungary or 100 years abroad, or it has been a registered church for at least 15 years.<sup>141</sup> The third level comprises registered churches. A religious association can be upgraded into a registered church after three years, provided that, in the three preceding years, at least 1,000 taxpayers on average have assigned 1% of their income tax to it, and it has been functioning for at least five years as a religious association in Hungary or for a hundred years abroad.<sup>142</sup> The most basic form is the religious association, which lacks legal church status. Its operations are governed by the Civil Code (Act V of 2013). However, since 2019, religious associations have gained the right to receive tax assignments from income taxpayers, providing them with a form of public subsidy beyond tax exemption.<sup>143</sup>

As per Liliána Herbath, the tightening of the legislation was prompted by tax evasion and abuse of the subsidy system.<sup>144</sup> This perspective is partly correct; however, the legal framework is more in line with the government's Church policy, characterised by centralisation.

The outcome of the administrative process for candidate organisations for established Church status is reported to the Parliamentary Committee on Religious Affairs. Under the new system, it is not the courts but the legislative body, the Parliament, that

<sup>136</sup> Antal 2017, 13.

<sup>137</sup> See Act IV of 1990 on the Freedom of Conscience and Religion and on Churches, § 8(2) and § 9(1). For an analysis of this liberal registration model, see Schlosser 2011.

<sup>138</sup> Eötvös Károly Institute 2014, 1–22; Schanda 2020, 703–721.

<sup>139</sup> Schanda 2025, 8.

<sup>140</sup> Ibidem, 11.

<sup>141</sup> Ibidem, 8–9.

<sup>142</sup> Ibidem.

<sup>143</sup> Ibidem.

<sup>144</sup> Herbath 2014, 46.

decides whether to grant a religious community a two-thirds majority to obtain established church status.<sup>145</sup> When the 2011 Church Act entered into force on 1 January 2012, it initially recognised only 14 religious communities as established churches. In February 2012, Parliament expanded this original list by recognising 17 out of 82 communities that applied for recognition, raising the total number of established churches to 31. The parliamentary decision 8/2012 (II.29) granted established church status to these 17 religious communities, while rejecting the applications of sixty-six associations. This is not a formality because of the tax and other preferential policy aspects of the issue. From a fundamental rights perspective, the law has been criticised, though the study analysis focuses on tax law. Due to the legislation, the scope of registered churches and those with a technical number no longer overlap. The latter is a broader category<sup>146</sup> that includes established churches, religious associations and registered churches.<sup>147</sup> Significantly, the law, itself, has undergone several amendments, resulting in changes to the legal status of certain religious communities over the years. Furthermore, some religious communities unexpectedly regained their technical numbers. Consequently, they became eligible for the 1% tax donation once again. Regarding the 1% PIT pledge, the Hungarian state guaranteed certain surcharges when the system was introduced. The surcharge is based on the number of donors, not the amount of donations. From this perspective, it is understandable that the tax pledge is important not only for the final amount but also for the number of pledgers. In 2023, the number of people pledging to the Catholic Church decreased by 60,000. In 2022, 771,000 people donated a percentage of their taxes, amounting to approximately 13,633,053 euros. Although sixty thousand fewer people pledged in 2023, the total amount increased to 16,151,042 euros.<sup>148</sup> Importantly, the 1% donation is an imperfect metric for drawing far-reaching conclusions about Church membership. First, some individuals do not pay personal income tax, such as children, pensioners, and those eligible for exemptions. Therefore, they are not included in this system. Second, some individuals may illegally evade tax obligations, excluding themselves from the pool of potential donors. Conversely, the Church may also receive support from individuals who do not formally adhere to the Catholic faith but feel connected to the institution. The Catholic Church is currently engaged in a concerted campaign to mobilise its adherents and supporters, with the goal of securing 1% of their taxes. To achieve this objective, the Church utilises conventional media channels, including large-scale posters, advertisements on public transportation, flyers, and media campaigns.<sup>149</sup> The purpose of the advertisements is to highlight the Church's social and societal role. It appears that the primary target demographic is non-practising Catholics. Furthermore, the Episcopal

<sup>145</sup> Schanda 2025.

<sup>146</sup> National Tax and Customs Administration 2024.

<sup>147</sup> Technical Number of Beneficiaries List 2025.

<sup>148</sup> Data on the 2023 pledges is available at "Which religious community received the most pledges in 2023?" szja1-1.hu, <https://www.szja1-1.hu/melyik-vallasi-kozseg-kapta-a-legtobb-felajanlast-2023-ban-964.html> [accessed: 8 October 2025].

<sup>149</sup> See for example, eSCom. "Egyből segít! Kérjük, támogassa adója 1 %-ával a Katolikus Egyház szolgálatait! (feliratos)," YouTube video, [https://www.youtube.com/watch?v=tEKP\\_5BOVFI](https://www.youtube.com/watch?v=tEKP_5BOVFI); and Görögkatolikus. „A Magyar Katolikus Egyház 1% reklámfilmje (2013),” YouTube video, <https://www.youtube.com/watch?v=-8nZ7TOIM2U> [accessed: 8 October 2025].

Conference is using online advertisements and its own platform to draw attention to the 1% donation.<sup>150</sup> They also publish short videos and materials online.<sup>151</sup> Particular emphasis is placed on providing communications to the faithful. Circular letters are disseminated from the episcopal conference and the dioceses. As mentioned above, effectiveness is difficult to measure, so we can only form an opinion based on total payments.

Nevertheless, the sixty thousand fewer offerings provide significant insight into the current state of the Catholic Church. Individuals are only required to specify the intended beneficiary of the 1% donation if they wish to deviate from the previous year's allocation. Without such an indication, the donation will be allocated automatically to the Church to which it was given in the previous year. It is worth considering why sixty thousand people went through the administrative effort to avoid donating their 1% to the Catholic Church. The fact is that the number of people claiming to be Catholic has drastically decreased, according to 2022 census data. According to the Hungarian Central Statistical Office, Roman Catholics fell by 50.1% between 2001 and 2022.<sup>152</sup> Compared to the 2011 census, one million fewer people identify as Catholic. While 3.7 million people identified as Roman Catholic in 2011, only 2.6 million did so in 2022.<sup>153</sup> The decline has impacted the number of pledges to the 1%. This is a complex phenomenon, the causes of which must be sought not only in external factors (secularisation, anti-Church tendencies etc.), but also in the internal state and the relationship between Church and state. While the reasons for this radical decline are beyond the scope of this study, there are fiscal implications.

#### 4. Other forms of fiscal support in canon and secular law

It is not unique to Hungary for established churches to benefit from preferential tax and contribution treatment. For instance, the Hungarian legal system permits donations and “offerings” for liturgical and religious activities to be exempt from certain taxes. Additionally, benefits provided to the ministers of these established churches may be tax exempt.<sup>154</sup>

In the case of donations, a distinction must be made between the ordinary meaning of the term and the canonical and state law meaning.<sup>155</sup> The typical donation is an offering collected in churches, which is tax-exempt income. The exemption is based on the logic that the donor contributes from income that has already been taxed. This also applies to

<sup>150</sup> Magyar Katolikus Egyház. <https://katolikus.hu/cikk/remeny-tamasz-kozosseg---iden-is-fontos-hogy-rendelkezen-adoja-egyhazi-1-arol> [accessed: 8 October 2025].

<sup>151</sup> Görögkatolikus. “A Magyar Katolikus Egyház 1% reklámfilmje (2013),” YouTube video, <https://www.youtube.com/watch?v=-8nZ7TOIM2U> [accessed: 12 February 2025].

<sup>152</sup> Tóth 2024, 38.

<sup>153</sup> István Elmer. “Keresztények, hol vagytok?,” <https://orszagut.com/hitelet/nepszamlalas-vallasi-hovatartozas-ksh-toth-geza-keresztenyek-hol-vagytok-6004> [accessed: 31 January 2025].

<sup>154</sup> This tax exemption for specific benefits of ministers of established churches is regulated, for example under Annex 1 (e.g. concerning tax-free benefits in kind or other tax-exempt income related to their service) of Act CXVII of 1995 on Personal Income Tax.

<sup>155</sup> Herich 2019, 179–208. See also Act XXVIII of 2020 on Strengthening the Role of the Churches in the Field of Social and Child Protection Services.

individual donations made outside the context of worship.<sup>156</sup> The ecclesiastical legislature considers it the duty of the faithful to contribute voluntarily to the Church (can. 222 § 1). Although the donation is primarily a religious act, the donor may indirectly receive some form of *quid pro quo*. They benefit from the supernatural goods or, in other cases, from the Church's public functions. Sometimes, the donation may be used for specific purposes (church renovation, other investments etc.). In such cases, the Church is morally, if not legally, obligated to use the offering for a specific purpose.

Corporations can also make a "donation" to churches as tax-deductible contributions. The corporate tax does not use the term "Church" but "ecclesiastical legal person," a broader category in the legal system,<sup>157</sup> including Church organisations with a legal personality.<sup>158</sup> In this regard, the Catholic Church adheres to a series of precise definitions outlined in Canon Law.<sup>159</sup> Thus, a donation to an internal legal entity is treated similarly to a donation to the Church. In general, donations are tax exempt; however, the donation must be related to the purposes of the Church.<sup>160</sup> Thus, it must include religious acts, including the more broadly related humanitarian, liturgical, educational and charitable activities. It is essential that the ecclesiastical juridic person issue a certificate of donation, thus ensuring transparency.<sup>161</sup> The juridic person may mention the name of the donor, provided the donor agrees. This is typically done in parish bulletins.<sup>162</sup>

Religious activities provided by the Church are also exempt. However, there is a conceptual difference between the approach of canon law and state law. The state also considers Church activity as a kind of atypical service exempt from taxation for constitutional reasons.<sup>163</sup> Nevertheless, the ecclesiastical legislator tries to avoid the appearance that the celebration of the sacraments is a service.<sup>164</sup> It is intended to prevent the trafficking or abuse of the sacraments. An offering for Mass is more than a donation; it obligates the recipient to offer the Mass for a specific intention. In a term not used in secular tax systems, it is called a *gift by stipulation*. The stipulation is that the ecclesiastical authority guarantees the celebration of the Mass requested for the donation.<sup>165</sup> This does not change that the *stips* is not to commission a service but is a free contribution "for the good of the Church, and by this offering participates in her concern to support her ministers and works" (can. 946). Funeral rites have greater social significance. Here, too, is a difference between the Catholic and state legal systems.<sup>166</sup> According to the Church's understanding,

<sup>156</sup> Act CXXIV of 1997 on the Financial Conditions of Religious and Public Purpose Activities of Churches, Section 4(1).

<sup>157</sup> Act LXXXI of 1996 on Corporate Tax and Dividend Tax, Section 7(1)(z); Act CXXIV of 1997 on the Financial Conditions of Religious and Public Purpose Activities of Churches, Section 4(1).

<sup>158</sup> Lugosi-Szabó 2019.

<sup>159</sup> The Government Decree 295/2013 (VII. 29) elucidated the regulations pertaining to the legal status and operational framework of ecclesiastical legal entities.

<sup>160</sup> Czoboly, Erdős 2021, 227.

<sup>161</sup> Act LXXXI of 1996 on Corporate Tax and Dividend Tax, Section 7(1)(z), Act C of 2000 on Accounting (Hungary), Sections 14–15. Act CXXIV of 1997 on the Financial Conditions of Religious and Public Purpose Activities of Churches, Section 4(1).

<sup>162</sup> Szakács 2013, 161.

<sup>163</sup> Act CXXIV of 1997 on the Financial Conditions of Religious and Public Purpose Activities of Churches, Section 4(1).

<sup>164</sup> Pighin 2006, 242–243.

<sup>165</sup> Calvo-Álvarez 2004, 694–699.

<sup>166</sup> Perry 1983, 315–335.

the funeral is not a “service” but a pastoral ministry. The legislator expressly considers offerings made on the occasion of a funeral to be donations (can. 1181). The relative nature of this provision is indicated by the discretionary power of the pastor in charge of reducing the offering for the poor.<sup>167</sup> Act XLIII of 1999 on cemeteries and burials considers burials a service. From a tax point of view, this religious activity is exempt from taxes since burials are part of the basic activity of the Church.

The legislator makes further exceptions. A church may collect donations for the establishment, expansion or renovation of a cemetery or memorial cemetery, which is also tax-exempt income but earmarked for a specific purpose. However, it is common for a congregation to provide other services, such as operating a business for church cemeteries. In such cases, it is no longer possible to escape the obligation to pay taxes. In this scenario, it is imperative that all the rights and obligations enshrined in secular law pertaining to the proprietor, custodian, administrator or operator of a cemetery, as well as the funeral service provider, are upheld.<sup>168</sup>

Considering the Second Vatican Council, the Code of Canon Law seeks to avoid inequalities in the remuneration of the clergy in a particular church (can. 281 § 1). If the parish cannot pay the priest’s salary, it is supplemented by the central solidarity fund (can. 281 § 1). The Code of Canon Law establishes principles for the clergy throughout the world.<sup>169</sup> It is up to particular churches to establish the actual rules for the remuneration of those in ecclesiastical service. This is best accomplished at the national level, considering the country’s labour and other laws in force (can. 281 § 2). The importance of this legislation lies in its obligation for the ecclesiastical authority to provide for the clergy.<sup>170</sup> This must be done, even if state structures are unable to do so. Similar to the Hungarian legal system, ecclesiastical legislation does not treat Church “employees” uniformly. Exceptions concerning contributions and taxes are clerics with pastoral and ecclesiastical status. In all other cases, full compliance with state regulations is the general rule.

The legal relationship of Church persons can neither be considered an employment relationship nor a civil servant relationship.<sup>171</sup> The tax and contribution obligations on their income are adapted to the public status of the religious community. In the case of established churches, they are exempt if they receive income from donations. Subsidies for small parishes, income supplements for pastors serving the faith and laypersons with a *missio canonica* are also exempt.<sup>172</sup>

The tax exemption of a cleric’s certain income in the service of the Church does not mean exemption from the payment of social contributions. It is based on the minimum wage and is paid centrally monthly by the Bishops’ Conference. The benefits apply only

<sup>167</sup> Martín de Agar 2022, 787.

<sup>168</sup> For the internal regulations of the Catholic Church in Hungary regarding cemeteries, see Hungarian Catholic Bishops’ Conference, Decree No. 1/2007 (V.29), “A temetőkről, a temetkezési tevékenységről és a temetkezés módjáról” [On cemeteries, funeral activities and burial], <https://www.katolikus.hu/dokumentumtar/temetoi-szabalyzat> [accessed: 8 October 2025].

<sup>169</sup> Navarro 2000, 89–90.

<sup>170</sup> Redalli 1997, 171–188.

<sup>171</sup> For a comprehensive analysis, see Adómentes perselypénz, avagy papok, egyházi személyek közterhei. Adózóna n.d.

<sup>172</sup> Act CXXIV of 1997, Section 4(1); Act CXVII of 1995, Sections 24–27; Act CCVI of 2011.

to Church employees who perform pastoral services. The tax exemption does not apply to clerics who hold other positions, university, state, government etc. In this case, they must pay taxes and contributions according to their status. Notwithstanding secular laws, diocesan priests are subject to a 10% deduction from all their income, including income exempt from taxes. This is paid into the solidarity fund. This payment of the pension contribution is the responsibility of the clergy, not the parish.<sup>173</sup>

## Conclusion

Since its foundation, the Catholic Church has sought to provide for its material needs through various incomes. From a legal-dogmatic point of view, taxes have been paramount. Taxes have always been a matter of sovereignty. Its philosophy is based on the fact that the Church exercises public authority and is independent of all other powers. In reality, the collection of taxes depended on state authorities. Three historical types of taxes have been presented: the tithe, the lecticale and the Church tax in the strict sense. The development of the Church reflects both the principles of canon law and the regulations of the universal Church about taxation and foreign models. Historic examples show the Catholic Church was a model follower.

After the First World War, the Church tended to support the policies of the state. In return, it received various material benefits, including tax concessions. After the Second World War, the country followed Soviet-style countries in terms of Church support. However, the impact of this period is most evident in the failure of the Second Vatican Council and its ecclesiastical doctrine to take root. After the regime change, there was a sudden need to regulate the relationship between Church and State, including the tax issue. Even then, it was obvious that there were significant terminological differences between the tax concepts of the Church and the State. Although the Church still retained the right to collect taxes, it had virtually no practical effect. Hungary preferred the German cooperative model. However, it opted for the 1% tax transfer concept. This solution was criticised; however, it is still in force, with minor modifications and confirmed by an international treaty.<sup>174</sup> The model in force is not independent of the increasingly controversial relationship between state and Church.

In the domain of tax law, not only do tax transfers emerge, but the Church also derives benefits from tax exemptions. In this respect, the Hungarian legal system is consistent with international standards. According to the principle of religious freedom, income from religious activities is exempt from taxation. Furthermore, donations from both individuals and companies are exempt from tax. Clergy members engaged in pastoral

<sup>173</sup> Circular of the Esztergom–Budapest Archdiocese, circulars 408–1/2022 and 408–2/2022 for the Solidarity Fund and the Faith and Non-Faith Contribution. For “contributions from tax-exempt income” to the Priests’ Solidarity Fund (Circular Letter 2018/VIII, points 34–39). On the payment of pension contributions, see circular 2018/VIII, point 1741–1.

<sup>174</sup> Agreement between the Republic of Hungary and the Apostolic Holy See on the financing of the public service and religious activities of the Catholic Church in Hungary and on certain property-related matters, signed in Vatican City on 20 June 1997. Promulgated by Act LXX of 1999 in Hungary.

duties are also not subject to taxation, as their income is sourced from the taxable income of their parishioners. It is imperative to acknowledge that liturgical activities constitute a pivotal aspect of canon law, primarily due to the supernatural nature of the sacraments. The terminology and approach employed are not comparable to those of secular legal systems. This is also the case regarding donations related to the sacraments. This is an attribute common to all secular legal systems and canon law and is not specific to Hungary.

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