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## **Funding system of German Catholic Church challenged**

by Tom Gallagher

NCR Today

What makes this German Catholic church story interesting is that the state is actively involved in church affairs - collecting and distributing the money that funds the church's operating budgets, while here in the U.S. bishops demand that the state stay out of church affairs - unless of course dioceses get money from the state. Apparently, the German religion-based tax systems is fine for the Catholic bishops of Germany. Nonetheless, Dr. Zapp seems to be on the winning side of this debate - time will tell.

A canon lawyer's attempts to end compulsory church tax in Germany have thrown the German Church on the defensive and triggered a national debate about the justification of the tax.

In a landmark decision, the Freiburg administrative court last month ruled in favour of Hartmut Zapp, who said that he was no longer prepared to pay church tax but wished to remain a member of the Catholic Church.

Under the tax an additional eight to nine per cent of personal income tax is deducted at source by the state from registered Catholics, Lutherans and Old Catholics and passed to their respective Churches. Dr Zapp, who taught canon law at Freiburg University until 2004, argued that German Catholics who officially leave the Church because they do not want to pay the tax are still members of the communion of the faithful through baptism and may therefore continue to receive the sacraments.

Under the current system Catholics wishing to opt out of paying the tax have to sign a form at their local municipal authority which states they wish to "leave the public body of the Church", which results in their excommunication.

In July 2007 Dr Zapp signed the form stating that he wished to leave the "public body of the Church" but

insisted on declaring in writing that he wished to remain in "the Church as the communion of the faithful".

The Freiburg Archdiocese appealed against his written declaration, arguing that it was not valid. Following the ruling last month in Dr Zapp's favour, the vicar general of the Freiburg Arch-diocese, Fr Fridolin Keck, has said the archdiocese will again appeal.

The German bishops responded by reproducing on their website existing articles and statements defending the Church's position. They argued that it was impossible to differentiate between the Church as a public body and the Church as the communion of the faithful; and that "signing out" of the tax system meant excommunication.

The case is complicated by the fact that Dr Zapp argues his case differently from the Süddeutsche Zeitung. Rather than questioning the validity of the tax, Mr Zapp wants the Vatican to reform the church tax system so that it is not a condition for membership of the Church. A 2006 document from the Pontifical Council for Legislative Texts said a request from Catholics wanting to leave the Church had to be accepted by the responsible authority (that is, the Church) and that the state authority was not competent to grant such a request.

German Catholics are divided over the tax. It provided the German Church with a net income in 2008 of 5.6 billion euros (£4.79bn), and has made the German Church one of the wealthiest in the world. Many practising Catholics favour leaving the system intact because it pays the salaries of thousands of church employees and contributes to the work of aid agencies such as Caritas. A leading Jesuit theology professor, Hans Waldenfels, told The Tablet that abolishing church tax would lead to further secularisation.

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