

“FINANCING CHURCHES AND RELIGIOUS SOCIETIES IN THE 21ST CENTURY”

Institute for State-Church Relations; Bratislava, SVK, 2010

The publication of the book under review and its potentially important role for the future development of state-church relations in Slovakia must be understood in the pertinent historical, social, and political context. Ever since the fall of the communist totalitarian regime in 1989, the single most vexing question concerning state and church relations in Slovakia relates to identifying and successfully implementing a new model for financing churches and religious societies. The majority of scholars exploring state and church relations in Slovakia, numerous political representatives, and also a fairly large portion of the general public view the present system of financing churches and religious societies to be anachronistic and inadequate. While the reasons for such an assessment vary, as do opinions on how churches and religious societies should be economically supported in the future, there seems to be relatively little disagreement that the existing model of direct state funding of registered religious groups, which has been only slightly modified since 1949 (subsequent to the forced nationalization of church property), is no longer satisfactory.

Presently, there are eighteen registered churches and religious societies in Slovakia. Thirteen of these are, due to complex historical, political, and religious factors, economically dependent on the state budget to provide especially wages for the clergy and operational support for the denominational headquarters. Access to generous economic benefits, which are currently limited to registered churches and religious societies, is arguably the primary reason for the restrictive registration law that effectively precludes any new religious group from gaining legal status. Despite the fact that religious freedom and the social status of registered churches and religious societies were fully restored after 1989—Slovakia has served as a respectable example of an amicable and cooperative relationship between the state and church in post-communist Eastern Europe—any new religious group is required to obtain the realistically unachievable threshold of 20,000 members before it can acquire legal status. This policy has been a subject of repeated criticism, especially by individuals and organizations from outside Slovakia. It is important to note that smaller religious communities are still allowed to attain legal status and freely practice their faith; however, they can only do so by problematically registering as civic associations or foundations, with no substantial social or economic benefits.

In order to seriously address the complex and compelling question of financing re-

ligious groups, the Ministry of Culture of the Slovak Republic and the Institute for State-Church Relations organized a three-day international conference in October 2009 on the theme of "Financing Churches and Religious Societies in the 21st Century." Some fifty eminent scholars, government officials, and religious leaders from more than 20 countries presented their papers at this important gathering. The first part of the conference was held in Bratislava (14-15 October) and the papers presented were compiled and edited by Michaela Moravčíková, Director of the Institute for State-Church Relations and her colleague Eleonóra Valová into the presently discussed volume.

The book opens with a foreword by Michaela Moravčíková and an address from Marek Maďarič, the Minister of Culture of the Slovak Republic, who states that, in light of the gradual increase of state budget expenditures for economic support of churches and religious societies and of recent surveys revealing growing public discontent with the present model of financing religious groups, "it is necessary for the state to assume initiative and to start preparation of a complex legislative regulation of the financing and state support of churches and religious societies according to the new model and consensual agreement" (p. 10). Thirty-seven dense and meticulously researched essays presented by experts from 21 countries follow, offering erudite comparative perspectives on the central theme of the conference. The vast majority of these astute essays represent a significantly expanded version of individual conference presentations. Due to space constraints, it is impossible to elaborate on each of the individual essays, but, due to the remarkable group of contributors, it is fitting to at least enumerate the authors and mention the titles of their essays, grouping them into three distinct categories according to the context they address: post-communist European countries, European countries unaffected by communist totalitarianism, and non-European countries.

The following 14 essays provide detailed information about state-church relations in post-communist European countries in general and the topic of financing religious groups in particular: Martin Šabo (Slovakia), "The Future of State-Church Relations in Slovakia with Regard to the Existing System of Financing Churches and Religious Societies;" Jozef Marčín (Slovakia), "The Right of the Church on Temporal Goods from the Point of View of the Canon Law;" Miloš Klátik (Slovakia), "The Financing of the ECAC in Slovakia;" Marcela Dobešová (Slovakia), "Community Service of Churches in Slovakia and Their Financing;" Tibor Ujlacký (Slovakia), "Funding of the Pastoral Care of the Military Ordinariate in the Slovak Republic;" Robert Gyuri and Martin Vernarský (Slovakia), "The Tax Regime of Registered Churches and Religious Societies in Slovakia;" Pavla Bendová (Czech Republic), "The Financing of CRS in the Czech Republic;" András Csepregi (Hungary), "Registration and Financing of Churches in Hungary;" Balázs Schanda (Hungary), "Financing of Churches and Religious Communities in Hungary;" Péter Tórók (Hungary), "Different Views of the Conflict Zone in Hungarian Church Financing—A Methodological and a Thematic Contribution;" Emanuel Tavala (Romania), "Financing Religious Communities in Romania;" József Krukowski (Poland), "The Financing of Churches and Other Religious Societies in Poland;" Sergey Zmikhnovskiy and Larisa Boyko (Russia), "The Specificity of State Financial Economic and Administrative Support for Religious Organisations in the Krasnodar Territory;" Pavel Boyko and Andrey Tashchian (Russia), "Forms of State Financial Economic and Administrative Support for the Russian Orthodox Church in Modern Russia."

The second group consists of 18 essays describing the complex nature of financing religious groups in European countries unaffected by communist ideology and practice: Wolfgang Wieshaider (Austria), "Modes of Financing Religious Societies;" Eileen Barker and Suzanne Newcombe (UK), "Financing of Churches and Religious Societies in England;" Kimmo Kääriäinen and Terhi Jormakka (Finland), "Financing Churches and Religious Organizations in Finland;" Nikos Maghioros (Greece), "Mount Athos: Customs and Taxation Privileges;" Achilles C. Emilianides (Cyprus), "Equal Promotionist Neutralism and the Case of Cyprus;" Jean-François Husson (Belgium), "New Policies with Old Instruments? Financing Religious and Philosophical Communities in Belgium;" Adrian Loretan (Switzerland), "Financing of Churches and Religious Communities in Switzerland;" Angelika Günzel (Germany), "Financing of Religious Communities in Germany;" Sergio H. Aleksinkó (Italy), "Financing of Churches and Religious Societies in France;" David Durisotto (Italy), "Financing of Churches in Italy;" Fernando Soares Loja (Portugal), "Financing Churches: Proportionality versus Equality;" Juan Ferreiro Galguera (Spain), "Financing of Minority Religious Societies;" Oscar Celador Angón (Spain), "Public Policies in the Financing of Churches and Religious Societies: The Spanish Perspective;" Santiago Cañamares Arribas and Rafael Palomino Lozano (Spain), "Recent Developments of Financing of Religion in Spain;" Alfonso Riobó (Spain), "Practical Results of the Newly Reformed Tax Assignment System in Spain;" Silvia Meseguer Velasco (Spain), "Appraisal of the Reformed System of Financing of the Catholic Church in Spain One Year on from Its Implementation;" Alejandro González-Varas Ibáñez (Spain), "Financial Support of Educational Activities Developed by Religious Denominations."

The last group contains five essays dealing with the system of financing religious groups and related themes in a non-European context: Elizabeth A. Sewell (USA), "State Funding and Autonomy of Religious Groups;" Ľubomír Martin Ondrášek (USA), "Churches and Religious Organizations in the U.S.A. as Government Partners in Addressing the 21st Century Social Issues;" Agnes Christian Chaves Faria (Brazil), "Ways to Get Promoted and Prohibitions of Financing of Churches and Religious Societies in Brazil;" Tadaatsu Tajima (Japan), "The Relation between Religion and Business in Post War Japan: With Special Reference to New Religions in the Rapid Economic Growth in 1950s to 1970s;" Yoshihide Sakurai (Japan), "Religious Institutions and Their Management in Japan."

As is evident from the aforementioned titles, these essays cover a lot of ground, but attentive readers should be able to easily identify the key issues, make important connections and comparisons, and draw relevant conclusions as they trail the terrain of the book. The book introduces various models of funding religious groups (e.g. offerings and donations, tax assignation, church tax, direct state subsidies) and compels the reader to evaluate them, considers the reasons why government support of churches and religious societies may be well justified, and asks whether receiving funds from the state interferes with the autonomy of religious groups or in some ways compromises their *raison d'être*. While perusing these essays, the reader will rapidly realize that every model of economic provision for religious groups presupposes a particular view of the relationship between the altar (God) and the throne (Caesar) and that the foundational questions of the optimal distance between the two entities needs to be addressed before one can judiciously discuss the issue of financing religious groups.

The most cogent and comprehensive analysis of financing religious groups in their

respective countries comes from Slovak and Spain experts; indeed, their contributions encompass more than one-third of the book. While Slovak readers may find the most informative and rewarding essays written by foreign experts, an English-speaking audience may view as the most valuable essays to be those by experts from the host country, especially considering the paucity of Slovak scholarly writings on the subject available in English.

It would be difficult to find any serious shortcomings of this splendid collection of essays, but there are two elements that would make the book even more enriching and useful. Regardless of which model of financing religious groups will eventually prevail in Slovakia, the most adversely affected groups will likely be minority religious groups with under 5,000 members that presently draw a sizable portion of their economic support from the state budget (the majority of registered churches and religious societies in Slovakia). Thus it is surprising that none of its representatives actively participated at the conference and, as a result, their voices are missing in this conversation. Another minor limitation of this book is the absence of any concluding remarks from the conference; it would certainly be beneficial to include them in the second edition of the book.

In conclusion, *Financing Churches and Religious Societies in the 21st Century* constitutes a valuable contribution to the literature dealing with the multifarious aspects of the economic dimension of state-church relations and it deserves careful attention from scholars and practitioners, especially those interested in the regions of Central and Eastern Europe. The book is recommended to all research university libraries, as well as to those institutions dealing with state-church relations. The Slovak edition of the book excellently supplements several other works available in the Slovak language on the topic of financing of churches and religious societies, but is unparalleled in its scope and rich diversity of perspectives. This book is also very timely, considering that the new Slovak government has made an explicit commitment in its *Government Statement of Policy of the Slovak Republic for 2010-2014* "to open an all-society dialogue on the problematic issues of funding the churches." Thoughtfully engaging, the material contained in this book will maximize the chances of this dialogue being informed, civil, and constructive.

Lubomir Martin Ondrasek¹

Примљен
10.01.2011.

Прихваћен:
13.03.2011.

1 Lubomir Martin Ondrasek, Ph.D. student in Religious Ethics at The University of Chicago Divinity School, Chicago, IL, USA, londrasek05@post.harvard.edu.