

DRAFT AMENDMENT TO ACT NO. 370/2019 COLL. ON FINANCIAL SUPPORT FOR THE ACTIVITIES OF CHURCHES AND RELIGIOUS SOCIETIES*

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Abstract. Churches in Slovakia have long been supported by the state. This has to do with the nationalisation of their property in the past and the only partial return of church property after the fall of the communist regime. Five years after its creation, and in a changed economic environment, the 2019 Act on Support for the Activities of Churches needs to be amended. The Ministry of Culture has submitted a draft Act that would modify the way churches are funded. It is proposed to link the calculation of the amount of the state contribution to the growth rate of the minimum wage. The proposal also includes a one-off increase in the contribution in 2025, reflecting the sharp increase in the minimum wage compared to the increase in the state contribution from 2019. We note the development to date and the method of the new calculation of the state contribution to the activities of churches and religious communities.

Keywords: churches; economy; financing; state budget; religious societies; salaries.

INTRODUCTION

Financing of churches and religious societies is one of the main topics of the Slovak Republic's church policy. The primary reason for this is both the country's experience with the Nazi regime, which, of course, not only regarding property, affected Jewish religious communities the most, and the experience with the communist regime, which adversely affected (not only) the economy of all churches and religious societies. Developments in the country after 1989 were, among other things, characterised by the search for a balanced relationship between the state and religions. The experts' discussions concentrated on trying to answer questions about what the religious neutrality of the state really means. It was often an oscillation on a relatively wide spectrum between state atheism and national religion, or the religion of the most numerous and historically long-standing religions in the country. It was necessary to take into account the historical

* The paper was prepared in the framework of the project VEGA 1/0170/21 International Legal Obligations of the Slovak Republic in the Field of Financing of the Catholic Church.

facts that testified to the nationalization of the property of Jewish religious communities after 1936 and of other churches and religious societies after the communists took power in 1948. The issue of church funding has long been the subject of political struggles and the opposition of individual political entities to religion as such, especially in the run-up to the elections. The question of restitution of church property was constantly raised. For some, it was really only a partial redress of the property wrongs committed by the communist regime. For others, any idea of compensation for churches and religious societies was hardly acceptable. Perhaps the issue was all the more valuable because it provided political legitimacy to the otherwise bland political parties and movements that profited themselves through the relationship to religion and the state. Finally, after three decades of searching for a new model of financing churches, the Slovak Republic modified the previous “transitional” system, which was a continuation of the state-subsidy model of financing churches from the state budget.

On 16 October 2019, the National Council of the Slovak Republic approved Act No. 370/2019 Coll. on Financial Support for the Activities of Churches and Religious Societies. Slovakia has not abandoned the principle of financing churches, which was introduced by the law No. 218/1949 Coll. on the economic support of churches and religious societies. Restitution of church property was only partial, and no compensation was paid to the churches for unreturned property. By maintaining the subsidy system from the state budget, it is generally expected that the issue of restitution will no longer be raised by churches and religious societies. However, the 2019 law does not seem to contain a formula for calculating the contribution to churches from the state budget that would be able to respond flexibly to economic developments and the evolution of the state’s wage policy that reflects that evolution. Slovakia is therefore facing the first amendment of the act on the financial support of church activities as early as 2024, although the churches have been calling for it almost immediately after the entry into force of the law.

1. A MODERN HISTORY OF THE FINANCING OF CHURCHES AND RELIGIOUS SOCIETIES IN SLOVAKIA

After 1948, only the sacral buildings remained the property of the churches, which made it completely impossible for them to manage their own economy. At the same time, this meant the complete economic attachment of the churches to the state. This attachment to the state, which paid not only the salaries of the clergy but also strictly limited other material costs associated with the activities of the clergy, also brought about the absolute directive management of the activities of the churches and religious

societies themselves. The law No. 218/1949 Coll. on the economic support of churches and religious societies came into force on 1 November 1949. Article 1 of this Act provided that the State shall grant personal emoluments to clergymen of churches and religious societies who serve with the approval of the State as a clergy, in church administration or in institutes for the education of clergy. Exceptionally, the State Office for Ecclesiastical Affairs may, in agreement with the Ministry of Finance, also grant personal emoluments to clergy who are otherwise active. According to this law, section 2, state approval may be granted only to clergymen who are Czechoslovak citizens,¹ who are reliable and above reproach, and who otherwise meet the general conditions for admission to state service. Particularly problematic here is the then newly introduced institution of state approval, which was granted by the State Office for Ecclesiastical Affairs. This law provided for the salaries of the clergy.² Article 4 also provided that clergymen who are entitled to personal emoluments are also entitled to reimbursement for travel, moving and other expenses under the general regulations. Clergymen engaged in spiritual administration were, by virtue of this law, also obliged to teach religion free of charge in schools, unless the teaching of religion was otherwise provided for. The extent of this obligation and the details thereof were determined by the Minister in charge of the State Office for Ecclesiastical Affairs, in agreement with the Minister of Education, Sciences and Arts, by regulation. Social benefits, in particular benefits for dependent children, and pensions for clergy and their family members were provided according to the analogy of the regulations applicable to civil servants.³

The Act also stipulated that only persons who have state approval to do so and who have taken an oath of allegiance to the Republic may engage in pastoral (preaching, etc.) activities in churches and religious societies. Any appointment (election, appointment) of such persons required the prior consent of the state. Representatives of churches and religious societies and administrators of church property were obliged to draw up budgets and final accounts and submit them to the State Office for Ecclesiastical Affairs for approval. The budgets for ordinary material costs were to be drawn up according to actual needs, in accordance with the principles of the State budget; the details were determined by the State Office for Ecclesiastical Affairs in agreement with the Ministry of Finance.⁴ The state, according to this Act, supervised the property of churches and religious societies.

¹ The State Office for Ecclesiastical Affairs may waive the condition of citizenship in cases of special consideration.

² Basic salary, seniority bonus and, if applicable, remuneration for higher achievement.

³ Para. 6 Social benefits.

⁴ Section 9 Budgets.

Representatives of churches and religious societies and administrators of church property were obliged to compile an inventory of all movable and immovable property and property rights of churches and religious societies, their branches, communities, institutes, orders and funds and to submit it to the State Office for Ecclesiastical Affairs within three months of the entry into force of this law.⁵ Any alienation or encumbrance of the property of churches and religious societies required the prior approval of the State Administration.⁶ All private and public patronage of churches, congregations, pensions connected with the exercise of ecclesiastical office and other religious institutions passed to the state. By this Act, the State also committed itself to financing seminaries and schools for clergy.⁷ The real wages of the clergy are very low and other activities of churches are hardly supported at all by the state, even though it has committed itself to do so in the Act. This has had an extremely negative impact on the considerable devastation of sacral objects, including movable and immovable cultural monuments [Moravčíková and Valová 2010, 9-10]. By Act No. 218/1949 Coll. on the Economic Security of Churches and Religious Societies, churches lost the character of a subject of public law and became dependent on the state. The State introduced control of churches and made it compulsory for churches to register. In combination with the previously adopted Act No. 142/1947 Coll. on the revision of the land reform and Act No. 46/1948 Coll. on the new land reform, the churches lost almost all its land and thus one of its most important sources of income. Apart from the fact that the state was underfunding the salaries of the clergy as well as all material costs, it can be stated that the contributions from the faithful helped to meet the most pressing needs of the churches [Šabo 2019, 56].

After 1989, provisions restricting religious freedom were removed in Act No. 218/1949 Coll., but the actual change in the method of financing churches proved to be a serious problem, requiring a great deal of effort on the part of both state and church representatives [Šabo 2010, 17]. Much effort was devoted especially to the preparation and implementation of the restitution of church properties, which was partial, as we have already noted. Some properties, especially land on which roads or strategic or public utility facilities had been built over time, could not be returned to the churches. In the subsequent period, much attention was paid to the contractual relations between churches and religious societies. The basic treaties between the Slovak Republic and the Holy See and between the Slovak Republic and eleven non-Catholic churches were gradually concluded. Subsequently, the so-called partial agreements between these churches were concluded

⁵ Para. 10 Property (1) (2).

⁶ Para. 10 Property (3).

⁷ Para. 12 Schools for the education of the clergy.

by the Slovak Republic. These were agreements on Catholic and religious education and upbringing and the service of the faithful in the armed forces and armed corps [Šmid and Moravčíková 2009, 337ff]. The Basic Covenants anticipate the conclusion of additional financial agreements for both the Catholic Church and the non-Catholic churches that are signatories to the agreement with the Slovak Republic [Moravčíková 2019, 161].

2. ACT NO. 370/2019 COLL. ON FINANCIAL SUPPORT FOR THE ACTIVITIES OF CHURCHES AND RELIGIOUS SOCIETIES

The Act on Financial Support for the Activities of Churches and Religious Societies is the result of a long-standing discussion between the state and the churches. Although its implementation is not negatively evaluated, the economic factors that influence the amount of the contribution to the churches are dynamic indicators that naturally change according to the state of the whole economy of the country. The amount of the State's contribution to the churches is currently adjusted according to the inflation rate in the Slovak economy and the rate of valorisation of salaries of employees in the performance of work in the public interest. However, the recent period, influenced by unfavourable economic trends and international externalities, does not optimally reflect the need for the financial contribution of the churches. Although churches use almost all the state contribution for salary requirements, they are only able to provide almost the minimum wage for their employees, especially the clergy. The amendment simplifies the calculation of the state contribution to the churches and ensure better predictability and transparency, as the macroeconomic indicators for the calculation are already known each year in the middle of the budget period. Another factor influencing the contribution is the number of members of the churches as determined by the official census, where it is necessary to specify the relationship between the amount of the state contribution and any change in the number of members of a particular church.

Act No. 370/2019 Coll. on Financial Support for the Activities of Churches and Religious Societies. approved by the National Council of the Slovak Republic on 16 October 2019. This Act was published in the Collection of Laws on 18 November 2019 and entered into force on 1 January 2020. This is a modification of the system of direct subsidies from the state based on the principles of fairness, transparency, solidarity, independence of churches and respect for the economic possibilities of the state. The new solution envisaged maintaining continuity so that the amount of the contribution for individual churches remained at least at the level of 2019, which significantly helped smaller churches. The law introduced the calculation of the total amount of the state contribution, which was the result of adding

the then level of the subsidy for churches and the annual increase of the subsidy (indexation) taking into account the inflation growth and the valorisation of salaries in the public service. The distribution of the indexed amount was based on a single factor – the number of members of the churches. Under this law, churches may use the state contribution to finance, for example, worship-related expenses, educational and cultural activities of the church, including salary and overhead costs. But at the same time, this law brought about the expansion of the possibility of using the financial contribution by churches is part of the intention to support the socially beneficial activities of churches and strengthens their autonomous status. On 4 July 2019, a draft law on financial support for the activities of churches and religious societies was submitted to the inter-ministerial comment procedure. The comment procedure lasted until 25 July 2019. Comments from participants in the inter-ministerial comment were of both substantive and legislative-technical nature. The preparatory report to the draft law began with the comment that the Government of the Slovak Republic declared in its programme statement its intention to develop a new legislative regulation the financing of churches and religious societies. It also recalls that the financing of churches and religious societies is still governed by Act No. 218/1949 Coll. on the economic security of churches and religious societies by the state, as amended, which originated in a diametrically different political and social situation. Even in its present amended version, it contains the following Act contains obligations of the state which are not claimed by the churches. The law and its concept are outdated and do not sufficiently reflect the current social situation. In this context, the Ministry has set up an Expert Commission to address the issue of financing of churches and religious societies, composed of representatives of the state and the churches. The Expert Commission concluded that the optimal solution is to maintain the state-subsidised system of financing churches, but in an updated form. Proposed model is a modification of the system of direct subsidies from the state budget based on the principles of fairness, transparency, solidarity, independence of churches and respect for the economic possibilities of the state. It justifies the maintenance of the subsidy system by stating that the principle of direct subsidies from the state budget can be justified by its historical tradition dating back to 19th century, the degree of religiosity, the activities of churches in the field of education, training and social work, culture and care of national cultural monuments, as well as the historical contribution of the churches to the maintenance and development of national identity and social reconciliation.⁸ Contribution levels for individual

⁸ Submission Report. LP/2019/67 Act on Financial Support for the Activities of Churches and Religious Societies, <https://www.slov-lex.sk/legislativne-procesy/SK/LP/2019/67/> [accessed: 19.06.2024].

churches remained at least at 2019 levels, which helped smaller churches significantly. Also, the calculation of the total amount of the state contribution, which is the result of the addition of the then (2019) level of the subsidy for churches and the annual increase in the subsidy (indexation) taking into account the growth of inflation and the rate of valorisation of the salaries of employees in the performance of public work. The distribution of the indexed amount is based on a single factor – the number of worshippers. The law also provides for a broader use of the state budget contribution, whereby churches may use it, for example, to finance expenses related to the church's worship, educational, social and cultural activities, including salary and overhead costs. This law has the ambition to ensure the continuity of the level of relations between the state and the churches and clear and transparent rules for the support of their activities, while maintaining mutual solidarity with smaller churches. The essential element is that the starting point for the financing of registered churches and religious societies is the financial status quo in 2019, furthermore, that the autonomy of churches and religious societies will also be applied in this area and that churches will create their budgets independently, and finally, the new law foresees that if the number of members of churches compared to the last survey decreases or increases by more than ten percent, the state's contribution will be reduced or increased by the Ministry of Culture on a one-time basis, but no more than by 1/3 of the percentage decrease or increase in the number of believers. In the following years, the contribution to the churches from the state budget will be indexed to inflation and the indexation of salaries of public employees as before. The inflation parameter has thus entered the calculation of the contribution for the future. The formulas used for calculations for the following year and subsequent years are part of the Act.

Formula for calculating the amount of the State contribution for 2020:

$$P_{2020} = P_{2019} \cdot 0.2 \cdot (1 + CPI_{2018}) + P_{2019} \cdot 0.8 \cdot (1 + V_{2020})$$

P_{2020} is the State contribution for the budgeted calendar year 2020 for which the State contribution is determined. P_{2019} is the state contribution provided to churches for calendar year 2019. CPI_{2018} is the average annual rate of inflation in the Slovak economy reported by the Statistical Office of the Slovak Republic, expressed as a percentage of the CPI for the calendar year 2018, with the percentage being inserted in the formula in the form a decimal number rounded to three decimal places (e.g. 1% = 0.010). V_{2020} is the rate of increase in the basic salary scale for staff in the performance of work in public interest approved for the calendar year 2020, expressed as a percentage, where the percentage is entered in the formula as a decimal number rounded to three decimal places (e.g. 1% = 0,010). Pursuant to Section 4(2), the State contribution for each calendar year thereafter shall be the contribution for the preceding calendar year, increased at a rate

which takes account of one fifth of the annual rate of inflation in the economy of the Slovak Republic as reported by the Statistical Office of the Slovak Republic Office of the Slovak Republic for the calendar year two years preceding the calendar year for which the State contribution is determined, and by four-fifths the rate of increase in the basic scale of salary scales for employees in the performance of public work pursuant to a special regulation.⁹

Formula for calculating the amount of the State contribution:

$$Pt = Pt-1 \cdot 0,2 \cdot (1 + CPIt-2) + Pt-1 \cdot 0,8 \cdot (1 + Vt)$$

$CPIt-2 \geq 0$ If the reported value of $CPIt-2 < 0$, $CPIt-2 = 0$ is entered in the formula, where

Pt is the government contribution for the relevant budgeted calendar year (t) for which the contribution the State contribution is determined. $Pt-1$ is the State contribution for the calendar year preceding the relevant budgeted calendar year. $CPIt-2$ is the average annual rate of inflation in the Slovak economy reported by the Statistical Office of the Slovak Republic expressed by the CPI for the calendar year two years preceding the relevant budgeted calendar year the year for which the State contribution is determined, expressed as a percentage, with the following formula the percentage in the form of a decimal number rounded to three decimal places (e.g. 1% = 0,010). Vt is the rate of increase in the basic salary scale for staff in the performance of their duties approved for the calendar year for which the State contribution is determined, expressed as a percentage, with the percentage in the form of a decimal being inserted in the formula rounded to three decimal places (e.g. 1% = 0,010).

Section 4 of the Act provides that if the number of members of the churches to which an allowance is granted the State's contribution decreases or increases by more than 10% compared with the last survey, the State's contribution for the following year, under the conditions set out in paragraph 1, the Ministry of Culture shall reduce or increase by one-third of the percentage decrease or increase in the number of worshippers. The change in the number of members of the churches shall be based on a comparison of the average of two consecutive censuses of the population carried out after the entry into force of this Act with the average of the two censuses immediately preceding the last census. This provision shall ensure the possibility of maintaining a balance between the amount of the contribution and the change in the number of worshippers of the churches in their percentage according to the census.¹⁰

⁹ Act No. 553/2003 Coll. on remuneration of certain employees in the performance of public work and on amending and supplementing certain acts, as amended.

¹⁰ Explanatory Memorandum – separate part. LP/2019/67 Act on financial support for

The provisions of Section 5 regulate the manner of distribution and provision of the state's contribution to churches. Article 1 provides that the church must apply to the Ministry for a state contribution in advance. The state contribution shall be granted to a church on the basis of an application submitted to the Ministry at the latest six months before the beginning of the calendar year for which the state contribution is to be granted. Those churches which have already been granted a contribution in 2019 are exempted from this obligation if the state contribution have already received it under the previous legislation. Churches that have not applied for a state contribution or churches that will be registered after the proposed law comes into force remain under this obligation. Churches that have not been granted a contribution for 2019 will, upon application, be granted the amount of the contribution under section 5(2)(b), i.e. according to the number of their worshippers. Subject to paragraph 2(a), the amount of the state's 2019 contribution shall be distributed to the individual churches to which a contribution has been granted for 2019, on the basis of the proportion. The remainder of the contribution, pursuant to paragraph 2(b), shall be distributed to all churches that have applied for a contribution from the state in proportion to the number of their worshippers, that is to say where applicable, among those which have not yet received the contribution.

Article 3 stipulates that the Ministry must publish and communicate the amount of the contribution to a particular church by 31 December of the previous year at the latest, and that this information must be published on the Ministry's website. Until 2019, the state contribution was provided to the headquarters and legal entities of individual churches (33 entities in total). As of 2020, this legislation provides for the state contribution to be granted to the church (12 entities in total). The provision in Article 4 confirms that the state's contribution to churches is not subject to tax, fee or other similar monetary benefit. The state contribution is intended to finance expenditure relating to related to the activities of churches and entities deriving their legal personality from them, in particular for religious, educational, cultural and social activities of churches, salaries of church employees, contributions for church employees for health insurance and social insurance, other statutory social overheads of the churches. Article 6 provides that the state contribution is intended to finance expenditure relating to related to the activities of churches and entities deriving their legal personality from them, in particular for religious, educational, cultural and social activities of churches, salaries of church employees, contributions for church employees for health insurance and social insurance, other statutory social overheads of the churches.

the activities of churches and religious societies, <https://www.slov-lex.sk/legislativne-procesy/SK/LP/2019/67/> [accessed: 19.06.2024].

After three decades of churches and religious societies operating in democratic conditions, the possibility of fulfilling their right to autonomy and to manage their own affairs, including budgeting. Article 6 lists the purposes for which the State's financial contribution may not be used: a) the granting of loans and credits to natural or legal persons, b) a deposit under a silent partnership agreement, c) the business of a commercial company set up by the church or an organisational unit thereof; or has become a shareholder thereof, d) the establishment of another legal person, e) support for the activities of political parties, f) guaranteeing the obligations of natural persons or legal persons, g) donations to natural or legal persons, h) the payment of fines and other pecuniary sanctions.

Article 7 lays down the obligation for churches to submit reports on their management to the Ministry of culture with the state contribution for the previous year annually by 30 April of the year in question at the latest in paper and electronic form. The reports are public. The Ministry publishes them on its website. The churches declare its commitment to ensuring transparency in the use of public funds. In order to ensure the correct use of the state's contribution by the churches, the state may, as Article 7(2) provides for the control of the management of the contribution according to special regulations, such as the Act of the National Council of the Slovak Republic No. 39/1993 Coll. on the Supreme Audit Office of the Slovak Republic, as amended, Act No. 523/2004 Coll. on budgetary rules of public administration and on amendment and supplementation of certain acts, as amended by Act No 357/2015 Coll. on financial control and audit.

The old-new model of church funding enshrined in this law is a continuation of the old 1949 model with some modifications. It is a workable approach if both the churches and the state want it that way and have reached a consensus. Also to be highlighted is the exercise of autonomy of the churches in the financial sphere, when after a long time the churches will be able to create their own budgets. This process is new and challenging for them. However, mechanisms will gradually be built up for negotiation and consensus on the shape of the forthcoming budgets within individual churches and religious societies. Linking the calculation of the state contribution to the activities of churches and religious to the results of the census has always been a highly debated topic at both professional and societal levels.

3. A BILL AMENDING ACT NO. 370/2019 COLL. ON THE FINANCIAL SUPPORT OF THE ACTIVITIES OF CHURCHES AND RELIGIOUS SOCIETIES

On 17 May 2024, the Ministry of Culture of the Slovak Republic submitted to the inter-ministerial comment procedure a bill amending Act No. 370/2019 Coll. on the financial support of the activities of churches and religious societies. In the Slovak Republic, the Ministry of Culture is the central state administration body designated for relations with churches and religious societies and is also the administrator of the state budget chapter from which the state contribution is provided to support the activities of registered churches and religious societies. As of the date of this writing, the results of the inter-ministerial comment procedure, which closed on 6 June 2024, have not been published. It can be assumed that the comments may not be merely of an administrative and technical nature.

In the accompanying documents, the proponent states its objectives. The primary objective is to change the calculation of the allowance for churches. The reason for changing the calculation of the contribution to churches from the state budget is to increase the degree of solidarity with smaller churches and to ensure better predictability and transparency. The application practice of the Act and the requirements of the affected subjects have led to the need to change the factors influencing the amount of the state contribution and to clarify certain terms in the Act. The amendment of the Act is in line with the Programme Statement of the Government of the Slovak Republic 2023-2027, according to which the Government “is aware of the importance of the social position of churches, religious societies and will support their involvement in matters of public interest, including their sufficient financial evaluation.”¹¹

Terms clarified in the amendment are: Terms explained in the amendment: a) the state contribution is the amount of funds provided annually to the church from the budget chapter of the Ministry of Culture of the Slovak Republic, b) the number of believers, data on religious denomination obtained from the last census of population, houses and dwellings (as ascertained by the Statistical Office of the Slovak Republic or data on the number of members of the church as ascertained from another source) of the Ministry of Culture or the Statistical Office.

The thrust of Article 4 has been changed, according to which the State contribution for each year shall be determined from the amount of the State

¹¹ LP/2024/230 Zákon, ktorým sa mení a dopĺňa zákon č. 370/2019 Z. z. o finančnej podpore činnosti cirkví a náboženských spoločností, <https://www.slov-lex.sk/legislativne-procesy/SK/LP/2024/230> [accessed: 19.06.2024].

contribution for the preceding year increased by 1.1 times the amount of the year-on-year increase in the State contribution for the budgeted year according to the rate of year-on-year increase in the amount of the minimum wage for an employee remunerated by a monthly wage (the amount of the monthly minimum wage) determined for the calendar year in question pursuant to a special regulation¹² preceding the year for which the state contribution is determined, compared to the year two years preceding the year for which the State contribution is determined. The formula for calculating the State contribution is: $P_t = P_{t-1} + 1,1 * (P_{t-1} * (M_{t-1}/M_{t-2}) - P_{t-1})$, where $(M_{t-1}/M_{t-2}) \geq 1$, If $(M_{t-1}/M_{t-2}) < 1$, the value $(M_{t-1}/M_{t-2}) = 1$ is added to the formula, where P_t is the state contribution for the budget year (t) for which the State contribution is determined, P_{t-1} is the state contribution for the year preceding the budget year concerned, M_{t-1} is the amount of the monthly minimum wage determined for the year (t-1) preceding the year for which the state contribution is determined, M_{t-2} is the amount of the monthly minimum wage determined for the year (t-2) two years preceding the year for which the state contribution is determined.

Pursuant to Section 5 The State contribution shall be provided as follows: a) an amount equal to the State contribution granted to the churches in the previous year, increased according to the rate of year-on-year increase in the amount of the monthly minimum wage, shall be distributed among the churches to which the State contribution was granted in the previous year, in the same proportion as in the previous year, b) the amount of the State contribution under Article 4, after the deduction of the amount of the state contribution under point a), shall be distributed among the individual churches which have applied for the State contribution in proportion to the number of their members of the congregation. The amount of the state contribution to specific churches for the relevant year shall be announced by the Ministry of Culture by 1 January of the relevant year and published on its website. The Ministry of Culture shall provide the churches with the State contribution in the amount of one-twelfth of the state contribution, as a rule, on the first working day of the calendar month. The state contribution to a church to which a state contribution was provided in the previous year shall be provided directly without application. Transitional provision to the arrangements in force from 1 January 2025 states that the state's contribution for 2025 determined pursuant to Section 4 as in effect on January 1, 2025, shall be increased by an amount equal to ten percent of the amount of the State's contribution to the churches in 2024. The amount pursuant to the preceding sentence by which the State's contribution for 2025 is increased shall be distributed to the individual churches

¹² Act No. 663/2007 Coll. on the minimum wage, as amended.

in the same proportion as the State's contribution to the individual churches in 2019, as set forth in Attachment No. 2. of the present amendment, which sets forth the specific amounts of funds for the individual churches and religious societies.

Although the inter-ministerial comment procedure has not yet been evaluated, it can be expected that after the incorporation of comments and proposals, the draft law will be submitted to the next autumn session of the National Council of the Slovak Republic and approved so that it enters into force in 2025.

CONCLUSIONS

The current period presents us with many important questions concerning the allocation of public funds. One of the topics under discussion is the financing of the churches from the state budget. This issue is not only a matter of religious freedom, but also an important factor in the context of state management. The relationship between churches and the state is a regularly discussed topic on the Slovak political scene. For almost three decades, experts have been discussing the question of whether churches should be disconnected from the public administration or whether their financial support from the state should be maintained. For the time being, the answer seems to have been found for the Slovak Republic. However, it should be borne in mind that a democratic polity often brings about very dynamic changes.

The current law on financial support for the activities of churches and religious societies is the result of years of discussion between the state and the churches. Individual churches receive financial contributions from the state, up to 97 per cent of which are used for salary matters. However, from this amount they are only able to provide a minimum wage for their employees, especially the clergy. The average salary of a clergyman in 2023 was EUR 763 from the state contribution. The amount of the state's contribution is also influenced by the number of believers as determined by the official census. The bill clarifies the relationship between the amount of the state contribution and any change in the number of worshippers of a particular church. In terms of the total amount of funds for registered churches that receive a contribution from the state, 47 million euros is not an amount that the state could not increase in case of need. In terms of the country and the state's economy, these are per mille, not percentages of the state budget. In terms of political ideas and their applications, financial support of churches and other religious entities is often a crucial question of the relationship between the state and religion and a question about the nature of the neutrality of the state. Under the influence of political developments

on the continent and globally, it is undoubtedly necessary to compare different models and to seek universal models reflecting historical and social realities.

For now, this change is perhaps a technocratic solution for the long term. However, what will happen next in the area of funding for churches and religious societies will depend not only on the composition of the government coalition, the mood in society and in parliament, but also on the visible effects that this funding brings to society. Churches are faced with the challenge of both responding to the challenges of modern times and preserving and capitalising their very essence. This is an extremely difficult task, because pointing out the importance of the “vertical orientation of man”, the metaphysical realities and the meaning of life somewhere beyond the accumulation of things and experiences does not always meet with deep understanding, as evidenced by the state of society, the questioning of moral principles, the laws of nature, and the resolution of conflicts by brute force, and insecurity.

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