
REGULATION OF THE PUBLIC FINANCIAL SUPPORT ALLOCATED TO THE FUNCTIONING OF DENOMINATION UNITS AND TO THE REMUNERATION OF THE CLERGY IN ROMANIA

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Abstract

Before adhering to the European Union, the Romanian state has initiated, then continuously perfected, in whatever concerns the policy of the religious denominations, the system of legislative norms which settle the financial support allocated to the functioning of the denomination units and the complete remuneration, out of public resource, of the clergy and other staff categories within the Church. The paper approaches the national system through which the financing of the religious denominations, legally recognized in Romania, and the remuneration of the clergy are realized, after priory making a presentation of the theme, specifying some general, historical and economical theory elements. The budgetary allocations generally aim at the maintenance and the functioning of the denomination units with low or without incomes, the expenses being covered by the activities of bringing back and maintaining the places of worship in their normal parameters of functioning. The public wage support allocated to the clerical staff is made by allocating funds from the state budget or from the local budget, within the context of which, according to the Constitution of Romania, the religious denominations are free and have autonomy towards the state and rejoice of its support.

Keywords: places of worship, material expenses, budgetary allocations, religious denominations, wages, clerical functions, rewards

1. Introductory considerations

Previous to the adhering to the EU, the national normative system included the Law no.489/2006 on the freedom of religion and the general status of denominations [1] which abated the Decree no.177/1948 that established the general regime of denominations within the national space for 60 years.

Thus, a sensitive and important domain, such as that of the religious life, is now proclaimed according to the Romanian reality respecting at the same time the European exigency [2]. Nowadays, the base of the existent reports between

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the Romanian state and the religious denominations are their autonomy, the neutrality, the equidistance and the non-discrimination of the state towards them, as well as the cooperation of the state and the denominations in the domains of common interest.

According to the previously mentioned law, due to the public utility of the denominations, the state assists directly both the remuneration of the denominations clergy or the construction, mending and consolidation of the places of worship and indirectly by deducting some sums from the income tax of the faithful or by granting fiscal facilities.

The financial public effort oriented towards the denominations and the religious associations is justified by the fact that this way the Romanian state wishes to guarantee the fundamental rights of the humans. The desideratum of protecting the religion freedom determines that the budgetary allocations exclude every discriminatory elements; in granting the financial support, what is taken into consideration is the number of the faithful of the religious denomination but also the real needs of subsistence of this one.

Before moving to the approach of the problems concerning mainly the financing of the religious denominations legally recognized in Romania and of the remuneration of the clergy, we resort to render some landmarks of the Church financing, taken from some European states.

2. Church financing in the European states – heterogeneity given by law and tradition

The investigation of some specialty papers [3] reveals that, with respect to financing, the European states support differently the Churches and the religious organizations. Depending on the historical evolution of financing or subsidizing the Church by the state, varied practical modalities have been formed for the achievement of this purpose, which differs from country to country [4].

This is how the financing system of the Church works in some European countries [3, p. 9].

“In general, there is direct support from the state (for example: Denmark, Ireland and Norway) or indirect support, by collecting the parishioners’ contributions (a ‘parishioner fee’) which ulterior are allocated to each Church (for example: Finland, Germany and Sweden). The European Court of Human Rights decreed that the financing of some activities of the religious denominations from the budget does not constitute a violation of the liberty of conscience of the tax payer. More than that, the Churches in most of the European states are exempted from the payment of many taxes, including those for the real estate proprieties. In the system of strict separation of the state from the Church as it is the case of France (but also of Ireland and Holland) the state does not allocate subsidies to none of the religious entity and does not pay a wage to the clergy. In this regard are the stipulations of article 2 of the Law on the separation of the church from the state, adopted in France in 1905, in force until today: “La République ne reconnaît, ne salarie ni ne subventionne aucun

culte (...)". Although, studies which aimed at making the public aware of the measure in which France respects the principle of secularism as it is stipulated by the law, revealed that in reality the state subsidizes substantially the Roman-Catholic Church. The conclusions of the study lead to the idea that private Catholic schools were financed with approximately 9.2 million euro from the public funds (by the state, municipality, regional and local authorities). This practice is considered to be discriminatory in report with the finances received by the public schools, coming as a contradiction with the principles of the secularism stipulated in the Law in 1905. More than that, it seems that the state allocates exemptions from taxes to different religions and finances the health system of the priests. At the same time, the local authorities finance the accommodation expenses for 16000 Roman-Catholic priests. The sum rises at 54 million euro annually. On the contrary to the legal settlements in France is Belgium where the wage of the clergy belonging to recognized denominations is paid entirely from the state budget (article 181 in the Constitution). Paradoxically, in Malta, although the Catholic Church is recognized as a state Church by constitution, this one does not benefit of exemptions. Usually, in the countries in which there are state religions, as it is the case of Greece (the Orthodox Church) and of Portugal (the Catholic Church), the citizens contribute to the financing of the dominant denomination by means of the collecting system of taxes. This happens without their previous agreement. The tax payers belonging to other religious systems are in this case disadvantaged, because they cannot be exempted from taxes and they cannot orient it towards their religion. The Austrian state and the German one offer the recognized Churches the possibility of imposing a 'parishioner tax'. In case the member of a recognized religious community does not pay this tax, he can be sued by the Church to which he belongs to. To avoid the payment of the tax, a significant number of parishioners renounced formally to the religion they used to belong. In Spain, the alternatives of the tax payers are more limited. 0.5239% can be donated from the income, be it to the Catholic Church or to the state (in fact, the Red Cross). The tax payers who belong to other religions are discriminated because they cannot be exempted from the tax nor finance another religion. There are states that tried to involve the citizens in choosing the religion they want to sustain by means of the collecting system of taxes. The Italian state signed a concord with the Catholic Church and agreements with other religions. This type of agreements allow the tax payers to indicate the religion to which they choose to give 0.8% of the total of the tax although, not all the religions that signed agreements asked to be financed by the state. In the case in which the tax payer does not decide himself to which denomination he allocated a certain percentage of the tax, this one goes automatically to the state. The system in Hungary is alike the one in Italy. The tax payers have been given the right to decide which religious community receives 1% of the income. More than 100 religious organizations benefit of this system. Theoretically, this system is an equitable and liberal one, based on individual choice. In practice, 90% of the tax payers in Hungary and 50% of the tax payers in Spain do not seem to

express an option in this way. For this reason, to assure the viability of the religious communities, they had to apply coercive mechanisms of tax procurement.”

Let us also remind that in the case of Bulgaria, country which adhered to the EU since the 1st of January 2007, at the same time Romania did, a contribution/tax for the religious denominations is not established [4]. Here, a modality of functioning is the one based on own incomes obtained by the denominations by means of donations or voluntary contributions. In order to diminish the incomes obtained directly by the denominations and the subsidies from the state, through a government order (No.11/22.01.1954), the Orthodox Church received the right to market the denomination objects, trying to ensure certain compensation.

Similar to the Romanian norm, through the Law of religious denominations from Bulgaria the possibility of the denominations to obtain funds from the state in order to build or restore the estates they need for practicing the religious services, or the ones they hold and need mended has been established.

On the whole, at European level, these modalities of financing function only in a combined form, the state subsidies being oriented in most of the countries towards the social-charity activity of the Church, the schools for the education of the clerical staff, the religious assistance in prisons or the military units or for the maintenance of the churches recognized as historical monuments.

3. Budgetary allocations aiming at the construction/renovation of the places of worship in Romania

In the European states, the public executive authority, strictly on the grounds of the law, gives major financial support in general for:

- The sustenance of the Church in the development of some social, educational or charitable programs and of the religious education in schools;
- Constructions/renovations of the places of worship;
- The perfecting of the legislation concerning the remuneration of the clergy and of some staff categories.

In the case of Romania, beside all these, significant preoccupations aiming at the settlement of the retrocession of the religious denominations estates should be added furthermore. In this way, the Law no.239/2007 regarding the settlement of the juridical regime of some estate goods, being in the usage by the denomination units, establishes the procedure through which the estates that are in the state property or of some administrative-territorial units, which were given in free usage to the religious denominations after the 1st of January 1990, can be transmitted without any payment in the property of the host denomination units.

Referring to the financing of the construction/renovation of the worship places from resources coming from the budget of the public authorities we show that the specific procedures are exerted by means of the State Secretariat for Denominations (SSD).

This one has juridical personality, functioning within the working machinery of the Government and having as responsibility the elaboration and the insurance of applying the policies and strategies in the denominations domain [5].

The main objectives assumed by SSD are:

- The improvement of the legislative/institutional frame;
- The application of the international principles and legislation concerning the compliance of the rights and religious liberties for all the Romanian citizens no matter their ethnic group or their confession;
- The reestablishment of the matrimonial rights of the religious denominations;
- The sustentation of some activities of reconstruction and restoration of the ecclesiastical space;
- The construction/finalization/passing on of some new denomination places;
- The increase of the public contribution to the wage of the denomination staff from the unities with low incomes, within the conditions established by the law.

Obviously, the way of using the funds allocated from the state budget are also exposed to the control of the General Secretariat of the Government, through SSD and other organisms established by the law.

At the same time we underline that the Romanian Patriarchy has among its prior objectives the edification of the Cathedral of the Nation's Salvation, place of worship symbol for the Romanians from the country and abroad [6].

Returning to the financing by the SSD of the sustentation and functioning of the denomination units belonging to religious denominations legally recognized in Romania, we show that the legislator has declared that the term of 'worship place' comprises the estates like [7]: churches, houses of prayers, temples, mosque, synagogues, etc. as well as monastic ensembles, belfries, hospices, trapezes, beadles, cells and other buildings and outbuildings assimilated to these ones, which serve the denominations, the associations and the religious foundations recognized in Romania for the development of the specific religious services.

Also, it has been stated that [7]: "Through the maintenance and the functioning of the denomination units with low or without incomes (...) it is understood the totality of bringing back and maintaining these ones in their normal parameters of functioning, respectively the effectuation of the works necessary for a good functioning by ensuring the material expenses and services for: (a) maintenance and household, (b) material achievement, (c) carrying out services with functional character, (d) securing and maintaining the inventor objects".

In a financial expression, the dimension of the budgetary effort aiming at the worship places and for the support of social assistance activities of the religious denominations is given by the Law of the State Budget for the year 2011, and amounts 28.386.000 lei [8].

Finally, it is worthy to mention that the stipulations of the Urgency Order no.19/2005 regarding the realization of the Architectural Ensemble of the Cathedral of Nation's Salvation, article 1, line (2), completed by the Law no.376/2007 - which indicates the possibility for the central or local public authorities to assist the works of edification of the Cathedral – these ones also had a budgetary impact in the financial exercise of 2011. Thus, the supplementation of the budget for the General Secretariat of the Government from the Budgetary Reserve Fund for SSD with the sum of 10.000.000 lei constituted a significant support which allowed the continuation of the Cathedral of Nation's Salvation construction.

4. The financing from public resources of the wage necessary for the clerical staff

Approaching the problem of remuneration/gratification in a special domain, suggested by the theme of this paper we demonstrate that generally speaking, the purpose of the allocation of financial resources to the denominations and clerical institutions is to increase the quality of the human factor by enriching the cultural and religious level and the moral ideals, in order to fulfil the personality of the society members. Financially speaking, the religious denominations receive contributions from the state budget, which complete the personal incomes, to hedge the wage expenses of the Church servants or to realize new denomination places or to repair the existing ones.

In Romania, these expenses are financed by public sources, meaning the state budget, as well as by clerical and other denomination funds which participate differently in financing these actions [8].

A specific aspect is represented by the fact that the budgetary financing of these institutions is made significantly by means of local collectivities.

We appreciate the fact, which is not of no importance to remember, that by means of a special norm, published in Monitorul Oficial no.101 of May 1936, the Law for the organization of the Romanian Orthodox Church from May 1925 was modified, the state assuming the role to insure the expenses for the support of the denomination, of its servants and of the Church itself. The clergy were considered the same as the public clerks, rejoicing of all the rights and being obliged to obey all the specific obligations found within the status of the public clerks concerning the wage remuneration [9].

The tutelary forum (The Denominations Minister) proposes the equivalence of the priests wages with those of the teachers, the tuning of another two gradations, the reestablishment of the equal treatment of all the denominations, etc., so that in April 1945 the system of the teachers' remuneration, but also the merit gradation in the case of the priests was adopted.

According to the stipulations of Law no.142/1999 regarding the support of the state for the remuneration of the clergy, the number of jobs afferent to this type of staff is established annually by the State Secretariat for Denominations [10]. At the basis of sizing the involved figures, the proposals of the recognized

denominations are taken into consideration, also taking into account the number of adepts and the public funds allocated with this purpose.

According to the stipulations of Law no.284/2010 concerning the unitary remuneration of the staff paid from public funds, appendix II - the occupational family of budgetary functions 'Education', Chapter III, Denominations, letters B,C,D and E and with the stipulations of Law no. 285/2010 concerning the remuneration in 2011 of the staff paid from public funds, the State Secretariat for Denominations offers financial support for the remuneration of the clerical staff [11, 12]. The budgetary credits regarding the contribution of the state to the remuneration of the denomination staff has allocated according to the Law of the State Budget for the year 2011 are of 248637000 lei [8].

The wage, by its content, expresses the relations between the employer and the employee regarding the employment and the usage of the work force in the economical activity, as well as in the assignment of the results obtained through that activity.

From a juridical point of view, the performance of labour and the labour remuneration are the main obligations which result for the employee and respectively for the employer by means of the individual labour contract. The obligation of labouring is also characterized by the fact that it has patrimonial character, allowing to be economically evaluated (in money).

According to the art.154 of The Labour Code, through wage one understands the payment of the employer paid for the labour effectuated by the employee according to the individual labour contract [13]. According to this concept, the legal regulations establish the principle according to which for the effectuated labour, each person has the right to a wage in money, established when signed the respective contract [14].

Thus, we notice that the wage is concomitantly object of the contract, meaning that it represents the payment for the labour effectuated by the employee, and the cause of the contract, because, in order to obtain it, the person is hired.

But, we have to notice that all these are available differently when referring to the remunerations effectuated in favour of the clerical staff, with or without financial public support. However, their availability aims at the system of direct remuneration.

Or, here we talk about the elements of indirect remuneration because in the clergy remuneration the public authority realizes redistributions from the centralized budget of the state.

On the other hand, we consider that this type of staff does not have a status of employee literally speaking. Let's mention only that the problem of establishing the tasks and the quantification of results (performance) raises sizeable difficulties as the editing of the job description or keeping the evidence of the labour time depending on the category of employees and the types of activities, etc. Then, it is difficult to talk about a policy of motivation and of promotion as the system of motivations/aspirations is totally unconventional.

That is why, in our opinion, the respective staff can be considered as having a special status, which, concerning the remuneration from the public budget, has presupposed the appeal to some assimilations, borrowing by force characteristics found at other structures of employed staff (classic). Otherwise, the frame-Law no.284/2010 regarding the unitary remuneration of the staff paid from public funds stipulates that the clerical staff benefits of ‘monthly allowance’ (and not of ‘monthly wage’).

Referring to the way of calculating the rights and withholds afferent to these ones, as well as to the problems concerning the accountancy, audit, etc., we mention that this is common for all the juridical employers [2]. This is why approximately one third of the public financial allocations return to the state budget as the wage tax and the contributions connected with the social, health and unemployment insurances.

In whatever concerns the allocation of the financial support for wages in 2011, according to the Law no.286/2010 of the state budget for the year 2011 [8], the sum of 248.637.000 lei is allocated at the chapter “the state contribution to the remuneration of the denomination staff”, and 1.958.000 lei for “the contribution of the remuneration of the auxiliary staff” (Table 1).

Table 1. The allocation of the financial support for wages [8].

The structure of the budgetary contribution/years	2009	2010	2011
The state contribution to the remuneration of the denomination staff (Lei)	258390000	227850000	248637000
The state contribution to the remuneration of the auxiliary staff (Lei)	1636000	1498000	1958000
Total	260026000	229348000	250595000

According to the remuneration of the clergy belonging to the religious denominations which are legally recognized, we mentioned that a part from the expense made with the remuneration is supported from the personal incomes of the religious denomination, and the other part is supported by the state budget. Thus, the contributions and the subsidies coming from the public budget do not represent more than a partial support which the Romanian Orthodox Church receives - together with the other recognized religious denominations – for the development of its pastoral and social activity [9].

Referring to the Orthodox denomination, “the remuneration of the management clerical staff, as well as of the clerical staff and the auxiliary staff is made according to the general norms effectual within the Romanian Orthodox Church, through contributions from the own budget of the denomination unities, through contributions from the state budget, from the public, local administration budget and other institutions, according to the law” [15].

The Labour Code, art. 157 (2), is stipulating that “the remuneration system of the staff in the public authorities and institutions, financed integrally or for the most part from the state budget, from the social state insurance budget, from the local budget and from the special funds budget, is established by the law” [13].

The Romanian state supports denominations, recognized according to the Law no.489/2006 regarding the religious liberty and the general regime of denominations [1], at their request, for the remuneration of the clerical staff. The legislative frame for the establishment of the clerical staff remuneration was previously represented by the Law no.142/1999 regarding the support of the state for the clergy remuneration [10]. Then, at the end of the year 2009, by adopting the Law no. 330 from the 5th of November 2009 regarding the unitary remuneration of the staff paid from public funds [16], the stipulations of Law 142/1999 are abolished.

Table 2. The allowances of the staff in the management of the recognized denominations and of the central unities [11].

No.	Function	Maximum available jobs	Class	Ranking coefficient
1.	The Patriarch of the Romanian Orthodox Church	1	109	14.63
2.	Major archbishop, metropolitan of the Romanian Orthodox Church and the Roman-Catholic Church	11	107	13.90
3.	Archbishop, denomination chief (metropolitan, bishop, mufti, chief Rabbi, union president, president)	16	106	13.45
4.	Bishop, patriarchal bishop-curate	39	105	13.10
5.	Bishop-curate, co-helper bishop, auxiliary bishop, bishop-curate	26	103	12.41

Note: The pay class also consists of the 9 classes of remuneration corresponding to the age instalments within labor at their highest level. According to art.4 from the Law no.285 of December 28th, 2010 regarding the remuneration in 2011 of the staff paid from public funds, the reference value is of 600lei [12]. In 2011 the reference value and the ranking coefficients corresponding to the remuneration classes stipulated in the appendix of the frame law regarding the unitary remuneration of the staff paid from public funds are not applied [11].

Since the end of 2010, the frame Law no.284/2010 regarding the unitary remuneration of the staff paid from the public budget is applied [11]. The section: “Settlements specific to the clerical staff, who develops his activity within the country”, establishes that:

a) the staff from the management of the denominations assimilated to the one hired on functions of public dignity benefits of a monthly allowance, which is the only way of remuneration for that particular staff and it represents the calculation basis for the establishment of rights and obligations;

b) the staff from the management of the denominations, other than the dignitaries, benefits of monthly remuneration support, according to the functions he occupies, at the level of the basis wages established according to the law for the teachers functioning in the pre-academic system, through assimilation;

c) the clerical staff who develops his activity within the denomination unities benefits of monthly remuneration support totalizing 65% from the basis salaries established according to the law for the teachers functioning in the pre-academic state system, depending on their education level, their professional degree obtained and the age of clerical activity, according to the assimilations.

In Chapter III – Denominations, Letter B [11], the allowances of the staff in the management of the recognized denominations and of the central unities of denomination are established, assimilated to the one hired on functions of public dignity (Table 2).

Table 3. The allowances of the staff from the management of the denominations and of the denomination unities [11].

No.	Clerical function	The number of jobs for which a monthly support is insured	The didactic function with which it is assimilated
1.	Union vice-president, patriarchal administrative curate, general curate, general secretary, patriarchal councilor, prime rabbi	46	Professor with superior studies, having the 1 st didactic degree and 40 years of activity in education
2.	Patriarchal secretary, clerical general inspector, diocesan administrative curate, bishop curate	41	Professor with superior studies, having the 1 st didactic degree and between 22-25 years of activity in education
3.	Secretary of the patriarchal office, diocesan counselor, diocesan secretary diocesan inspector, ex-arch, archpriest.	719	Professor with superior studies, having the 2 nd didactic degree and between 10-14 years of activity in education
4.	Abbot, superior	466	Professor with superior studies, having the 2 nd didactic didactic and between 2-6 years of activity in education

The allowances of the staff from the management of the denominations and of the denomination unities, other than the one hired on functions of public dignity are rendered in Table 3, and the allowances of the clerical staff hired within the denomination unities recognized in Romania, are rendered in Table 4.

We mention that according to the same normative act, the clerical staff who develops his activity within the denomination unities with low incomes may benefit of a monthly remuneration support of 80% of the basis wages established according to the law for the teachers functioning in the pre-academic state system.

Table 4. The allowances of the clerical staff hired within the denomination unities recognized in Romania [11].

No.	Clerical function	The number of jobs for which a monthly support is insured	The didactic function with which it is assimilated
	<i>Priest, archdeacon, minister, herald, imaum, rabbi, reader, denomination official</i>	15237	
1.	With superior studies:	10957	Professor with superior studies
	1 st degree	3018	1 st didactic degree
	2 nd degree	3238	2 nd didactic degree
	Definitive	2440	Definitive
	Debutante	2261	Debutante
2.	With medium studies:	4280	Schoolteacher, educator, fitter-instructor with medium studies
	1 st degree	663	1 st didactic degree
	2 nd degree	783	2 nd didactic degree
	Definitive	1690	Definitive
	Debutante	1144	Debutante

In this case, the level of education, the professional degree obtained and the age within the clerical activity detained within the denominations in Romania, according to the assimilations, will be taken into consideration [11].

After 2009, the unities that accomplish one of the conditions below are considered denomination unities with low incomes [17]:

- a) the faithful are of minimum 40% people over 65 years old;
- b) they have up to 200 families or they are isolated, difficult to reach;
- c) do not have a denomination place or a parsonage, and the clerical staff does not have a personal propriety in town;
- d) do not benefit of financial support for the remuneration of the auxiliary staff.

The only restrictions imposed by the law, in order to benefit from these stipulations is that the clerical staff doesn't have rapports of the employee-employer type with the denomination unities which obtain incomes from renting, land tenancy and the leasing of properties [11].

5. Conclusions

The support of the state to the religious denominations, stipulated in the fundamental Law and in the Law of Religious Denominations (no.489/2006) is due especially to the actual realities of socio-political and economical nature, but also to the European and international legislation regarding the freedom of religion and the human rights.

In Romania, the expenses of the clerical institutions are financed both from public sources, respectively the state budget and from the clerical funds and other denomination places that participate differently to the financing of these actions.

The authorities of the local public administration – the communal, town, municipal and county boards – also have (according to art.12 Law no.489/2006) the possibility to financially contribute to the renovation/construction of places of worship.

The financing by the SSD of the maintenance and functioning of the denomination units belonging to religious denominations legally recognized in Romania (churches, temples, mosque, synagogues, etc.) to which we add the support of the social assistance activities of the religious denominations, has reached – in 2011 – the sum of 28386000lei. For the realization of the Architectural Ensemble of the Cathedral of Nation's Salvation within the same financial exercise, the sum of 10000000 lei has been allocated.

The staff from the management of the denominations assimilated to that hired on functions of public dignity benefits of a monthly allowance, as unique form of remuneration. The rest of the staff from the management of the denominations benefits of a monthly remuneration support appropriate to the functions they have, at the level of the basis wages established for the teachers functioning in the pre-academic state system, in the basis of certain assimilations. Those having 'executive' functions within the schemes of the denomination unities benefit of monthly support of 65% of the basis wages established according to the law for the teachers functioning in the pre-academic state system, according to their level of education, professional degree obtained and to the age within the clerical activity detained within the denominations in Romania.

The respective staff hired within the denomination unities benefits of remuneration support from the state but only for the job where he has his basic function. We emphasize the fact that the total financial resources allocated for this purpose are increasing, in 2011 scoring a number of 248637000lei.

The tendencies manifested towards the financing of the clerical institutions aims on one hand at resizing the expenses together with a realistic value of the own incomes, so that the budgetary allocation of completion be more rigorously determined and, on the other hand, the co-interest of the denomination institutions in the development of some activities to produce incomes without affecting the quality of the specific religious act.

Under the aspect of the formula of financial public support consisting in the allocation of tax exemptions and fiscal facilities, the appliance of the law stipulations – especially when it is about the exemptions regarding the real estate properties of the religious associations – is difficultly made, protecting individual interpretations coming from the local authorities. This is why the perfect correlation of the stipulations in the Fiscal Code with those in Law nr.489/2006 regarding the liberty of religion and the general regime of the denominations, is imposed in the facilities mentioned above.

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