

The Church Tax in Germany

- Exploitation or Bad Advertisement -

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ABSTRACT

2019 marked the year with the highest church tax revenues since its early beginnings in the 19th century. However, the amount of people leaving the church has risen as well, especially when it comes to young people entering the workforce and being confronted with the church tax for the first time. In the German society of today, the question of how timely the concept of the church tax is comes up again and again, resulting in debates about its abolishment being ever-present. But why does the church tax have such a bad reputation in society? This research question is answered through highlighting various layers of society. First, the overall acceptance of the church in 2020 is compared to the status quo in 1950, the year after its implementation of how the tax is understood today. Quantifiable data, such as statistics, is used to compare the membership, church attendance and church wedding figures, as well as the welfare institution usage. Second, within society the differences of opinion and attitudes between general public and clergy are explored to understand how belonging to either side plays a role. For the purpose of this research, narrative interviews were conducted and analysed through Critical Discourse Analysis. Lastly, looking into the general public side specifically the information currently provided to the public through internet articles is examined. Through text analysis, the tone of the articles and the amount of background information provided was evaluated. This research concludes that societal acceptance has decreased over time with only the welfare institutions run by the church advancing their reputation over time, but not the church nor the church tax themselves. The belonging to either clergy or general public informs about the source of education about the topic, the opinion formation process the person went through, as well as the probable vastness of the background knowledge. The information currently available to the public depends heavily on which source type is consulted with the private newspapers leaning more critical in tone and providing less background information, the Christian press differing depending on the denomination and only the governmental sources providing ample neutral material for a person to have enough background to form their own opinion. Therefore, the bad reputation of the church tax in the German society is influenced by the decreased contact of the individual with the church, caused by the lack of knowledge surrounding the topic, and fuelled by the negative press and the fact that clarification of the topic needs to be specifically sought out.

KEYWORDS: *Church Tax, Religion, Germany, Functionalism, Secularisation*

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1. Introduction

To anyone who is not German, has not lived in Germany or has never received a pay check within this country, the concept of a church tax might seem peculiar to say the least. Even though Germany is not the only country with a church tax, the system differs from the ones in Austria, Sweden or Finland and the process in Germany is unique. If one is registered as a Christian in Germany, they have to pay this tax and depending on the state one lives in, this is between 7 and 9% of your income tax. The government's tax office acts as a middle man by collecting the money from the citizens and forwarding it to the churches for a fee that is about 3% of the whole sum. In 2019, the tax revenue was at an all-time high with 12.7 billion Euros, meaning that these 3% for the state consisted of 381 million Euros.¹ A system that had its beginnings during Napoleon's lifetime is due for criticism in the 21st century. Especially when headlines like 'Trotz sinkender Mitgliederzahlen – Kirchensteuer auf Rekordhoch' (Eng. Despite sinking membership numbers – church tax revenue at a record high') are ever-present in the news landscape is the validity of this system questioned.² Depending on the survey that is used, the percentages of people in favour of abolishing the church tax differs, with some as high as 76%.³ The church tax also poses as a reason for people to leave the church. Particularly, young people name the church tax as their number one reason to leave the church.⁴ With numbers of people leaving higher than ever and a prognosis for the next 40 years predicting the halving of memberships, the church tax system is more debated than ever before.⁵ All of this raises questions, which this thesis will address.

1.1. Research Question

The overall research question is why the church tax has this bad reputation in society and why it seems like so many people want its abolishment. To answer this rather broad field, various sub-questions that deal with the different contributing aspects are needed and each chapter will narrow its focus down from starting on the societal level over differentiating

¹ KNA, "Nie zuvor zahlten die Deutschen soviel Kirchensteuer," *Rheinische Post*, July 20, 2020, https://rp-online.de/panorama/deutschland/kirchensteuer-2019-nie-zuvor-zahlten-die-deutschen-soviel_aid-52300583.

² dpa, "Trotz sinkender Mitgliederzahlen: Kirchensteuer auf Rekordhoch," *ZDF Nachrichten*, August 8, 2019, <https://www.zdf.de/nachrichten/heute/trotz-sinkender-mitgliederzahlen-kirchensteuer-auf-rekordhoch-100.html>.

³ Percentage taken from a live survey accessed March 15, 2021 which asked the question 'Should the church tax be abolished?' and showed the results as 76% in favour, 8% neither, 16% against abolishment. This survey is part of the following article: dpa, "Kirchen drohen Verlust der Hälfte ihrer Mitglieder," *Der Tagesspiegel*, May 2, 2019, <https://www.tagesspiegel.de/politik/prognose-bis-2060-kirchen-droht-verlust-der-haelfte-ihrer-mitglieder/24279218.html>.

⁴ Rudolf Gehring, "Umfrage: Jeder dritte Katholik in Deutschland erwägt Kirchenaustritt," *Catholic News Agency*, March 11, 2021, <https://de.catholicnewsagency.com/story/umfrage-jeder-dritte-katholik-erwaegt-kirchenaustritt-8028>.

⁵ David Gutmann, and Fabian Peters, "German Churches in Times of Demographic Change and Declining Affiliation: A Projection to 2060," *Comparative Population Studies* 45 (January 2020): 28, <https://doi.org/10.12765/CPoS-2020-01>.

general public and clergy to focusing on the public side in particular. Firstly, on the level of the whole society various markers of church acceptance in the years 1950 and 2020 will be compared to each other to answer the question: ‘to what extent has the acceptance of the tax in German society changed between the implementation of the tax into the German constitution in 1949 and 2020?’ Secondly, this thesis will narrow its focus down to regard the various subgroups within the society, namely the general public and clergy. By analysing how the opinion is formed by each group and how this affects the communication of values, the question of ‘how the belonging to either public or clergy reflects the divide of opinion on the tax’ will be answered. The fourth chapter focuses on the public debate specifically by exploring ‘what information about the tax is currently available through various news outlets’. These three sub-questions will examine different aspects of the same theme regarding the reputation of the tax in German society, so as to determine the reasons for the negative perception. Lastly, a thesis about the church tax and its possible abolishment would not be complete without mentioning the currently debated alternatives and their viability. However, as this discussion did not fit the scope of the thesis, it will not be researched within the main section, but it is the topic of the afterword.

1.2. Theoretical Framework

Before looking at the theoretical concept the thesis will be dealing with, it is important to define religion for this essay, as it can have multiple definitions, the one chosen is essential for determining the theory. In this thesis, religion is understood as one entity which encapsulates all institutions of the Christian church in Germany. Additionally, this thesis only looks at the Christian churches, since these are the only ones enforcing the church tax. Following theorists like Luhmann, religion is seen as an integral part of society.⁶ It cannot be seen as separate since it is ever-present in German society and through history has become interwoven with many aspects of daily life. In line with this definition of religion, the theoretical framework offered by structural functionalism is applied. Functionalists contend that religion serves several functions in society. Religion, in fact, depends on society for its existence, value, and significance, and vice versa. From this perspective, religion serves several purposes, such as providing answers to spiritual mysteries, offering emotional comfort, creating a place for social interaction and social control, and providing formal arrangements. Functionalism does not look at the integral parts of one religion, but rather the

⁶ Andreas Schüle, “Niklas Luhmann: Die Religion der Gesellschaft,” in *Schlüsselwerke der Religionssoziologie: Veröffentlichungen der Sektion Religionssoziologie der Deutschen Gesellschaft für Soziologie*, ed. Christel Gärtner and Pickel Gert (Wiesbaden: Springer VS, 2019), 501-510, https://doi-org.eur.idm.oclc.org/10.1007/978-3-658-15250-5_55.

interaction between society and church as a whole. Structural functionalism is a continuation of the Durkheimian practice. In *The Elementary Forms of Religious Life*, Durkheim defines religion as a ‘unified system of beliefs and practices relative to sacred things’ and she develops three main concepts out of this definition.⁷ While the first, ‘the sacred’ is of no concern to this thesis, the latter two, ‘the beliefs and practices’ and ‘the moral community’, are. To look at religion as providing the formal arrangements of a collective and giving people a group in which they share a common moral philosophy is to look at it fulfilling certain functions for the society. Durkheim herself believed religion to become less important over time, as she saw science and individualism taking over the functions religion once provided.⁸ This idea of other parts of life taking over is an interesting aspect to regard as it questions whether the church tax should continue to be paid if the church is not fulfilling its functions anymore. Secularisation plays an important role in this issue as well and along with the definitions of religion will be further explored in the following section of the literature review.

1.3. Literature Review

Definitions of Religion and Freedom of Religion

At the beginning of any topic relating to religion, the term must be properly defined. Pollack gives an overview of the various types of definitions, but more importantly, he asks the question of the need for a definition, which he answers with the claim that only when the term religion is defined can one proceed to ask significant questions such as ones about the relevance of religion in society over time.⁹ Rather than giving a specific definition himself, he talks about the items which a definition can focused on, such as an aspect of commonality between the different types of religion or the differences between religion and other societal elements (i.e. art, literature, philosophy and so on). Depending on this focus, the definition of religion fits into one of two categories. Since this research is not focused on the inner workings of a specific religion or the connectedness of multiple religions, the second type fits best. It centralises the connections with non-religious aspects of the society, especially the functionalistic definition of religion that Pollack identifies lends itself to this thesis. It is not about what religion itself is, but more about what the religion does to and achieves within a society. It is also much more problem-bound, which means that religion is seen as a solution to a problem the society has, some also believe the religion itself to be the problem. The

⁷ Emile Durkheim, *The Elementary Forms of the Religious Life*, translated by J. W. Swain. (London: George Allen & Unwin, 2012), 47.

⁸ Allan Kenneth, *Explorations in Classical Sociological Theory: Seeing the Social World*. (California: Pine Forge Press, 2005), 112 and 132. ISBN 978-1-4129-0572-5.

⁹ Detlef Pollack, “Probleme der Definition von Religion,” *Zeitschrift für Religion, Gesellschaft und Politik* 1 (2017): 7-35, <https://doi.org/10.1007/s41682-017-0003-9>.

example Pollack uses is that if integration into the society can be seen as the problem, religion can then function as a solution since it helps integrate newcomers first into their religious group and subsequently into the society that religion is already part of.

In exploring the church tax, it first is important to understand what it is based on. The topic of freedom of religion is a vast category with various routes to take. Both Robbers and Brugger contextualise the church tax through the definition of freedom of religion.¹⁰ However, they have different models to do so. Robbers talks about the three parts of freedom of religion and he identifies the first of these to be positive freedom. This means that religion need not only be tolerated but also that the government must enable a positive environment within society for religion to be practiced. The second idea he presents is that of neutrality, which he classifies as the foundation of the church tax. Brugger, on the other hand, sees the church tax as a cooperation between church and state. He classifies Germany as belonging in the division and cooperation model and argues that the division of having no state church does not mean that there is a clear separation between the two. He rather sees the church as being incorporated as a public body and therefore in cooperation with the state. One such embodiment of this idea is the church tax.

It is also important to define freedom of religion. It changes the perspective whether one regards this freedom as a positive or negative one. The way it is mostly defined in a German context is the positive way of having the freedom to practice one's religion freely and without any ramifications. Following the notion that the world is becoming more secular however, the question arises whether the negative freedom, the freedom *from* any constraints, should not be regarded more closely, which many people who support the abolishment argue, and it will come up again throughout this thesis.

Another article that discusses the importance of looking at freedom of religion when talking about church tax is by Obrist and Gonin.¹¹ They consider a specific case of the church tax and they predominantly look at it from the legal perspective. They claim that despite freedom of religion seemingly having minimal relevance to taxation, church tax still raises legal questions in relation to this human right. In addition, they examine entitlement to freedom of religion and examine whether a compulsory church tax violates this freedom. This

¹⁰ Gerhard Robbers, "Religious Freedom in Germany," *Brigham Young University Law Review* 2001, no. 2 (2001): 643-668; Winfried Brugger, "On the Relationship between Structural Norms and Constitutional Rights in Church-State-Relations," in *Religion in the Public Sphere: A Comparative Analysis of German, Israeli, American and International Law*, ed. Winfried Brugger and Michael Karayanni (Beiträge zum ausländischen öffentlichen Recht und Völkerrecht, 2007), 21-86.

¹¹ Thierry Obrist, and Luc Gonin, "Freedom of Religion and Church Taxes in Europe," *World Tax Journal* 5, no. 2 (2013), https://research-ibfd-org.eur.idm.oclc.org/#/doc?url=/collections/wtj/html/wtj_2013_02_int_3.html#wtj_2013_02_int_3_s_1.

perspective is interesting, as it again poses the question of how freedom of religion is understood. The way these authors understand it does not seem to align with the general German understanding of the positive freedom of religion: being free *to* practice religion. Another interesting point raised by this article is that the authors do not understand church taxes as compensation paid by a person for a service provided by the church. Rather, they clarify that church taxes are due regardless of the actual service provided by the church and regardless of a person paying the tax using the offered services.

Previous Research and Theories

Viewing the relationship between religion and the state, Barbalet et al. argue that the sacred has given way to the scientific, because globalisation is the departure away from the classic understanding of religion.¹² They do not see the current society as entirely devoid of religion, but rather that there has been a transformation of religion's role and function. There are various possibilities of how religion could have reacted to globalisation. The first that comes to mind and is mentioned is the defensive reaction that sees globalisation as the death of religion. However, they say that globalisation should rather be seen as an encouragement of religion that opens up new ways of religious expression. The two characteristics they define is what differentiates their approach from others. In addition to previous theorists, they argue that religion is a unified institution that is increasingly managed by the state as it offers services such as welfare and comfort and meaning to the public. This is especially important in the German case since it can be claimed that through the church tax and the functions the church provides for society, it is ever so tightly linked to the state and, therefore, in a way managed by it. However, the second characteristic leans on Weber, who thinks of religious beliefs and practices as having become consumer goods, and sees religion as being drawn into capitalism and consumerism. This development is highly fascinating and offers a unique perspective of the subject. Therefore, without disregarding the classic ways of analysing religion, this thesis takes this capitalist status of religion into consideration in the second chapter's discussion of the functions the church still provides, as well as when exploring the service character that frequently comes up in the tax debate.

Recent research into the tax itself has been summarised by Riegel et al.¹³ It does mention two theoretical approaches to understanding the trends of disaffiliation, but they

¹² Jack Barbalet, Adam Possamai, and Bryan S. Turner, "Public Religions and the State: A Comparative Perspective," in *Religion and the State: A Comparative Sociology*, ed. Jack Barbalet, Adam Possamai, and Bryan S. Turner (London: Anthem Press, 2011), 277-282.

¹³ Ulrich Riegel et al., "Does Church Tax Matter?" *International Journal of Practical Theology* 23, no. 2 (2019): 168-187, doi: <https://doi.org/10.1515/ijpt-2018-0028>.

clearly position themselves to follow the individualisation theory route. They contend that it is not simply secularisation that forces the church to lose relevance in modern society, but rather that it is the notion of ‘believing without belonging’ that triggers people nowadays to not need institutional forms of support. They highlight the rational-choice theory in making a cost-benefit approach that sees church membership as not bringing positive effects in this balance, concluding that the church tax represents an out-dated structure of the church.

Secularisation

The Secularism debate comes up less frequently within contemporary publications. Chavura approaches the topic by defining secularism and introducing two concepts.¹⁴ First, exclusive secularism is the drastic removal of religion from all public spaces, providing the example of France, where religion is seen as a rival to the state and is therefore kept entirely separate. Second, open secularism represents the coexistence of religion within the public sphere. Religion is viewed as distinct from the state, but it does not suffer hostile treatment. Germany is the example for this category, with the state having removed certain privileges and inequalities amongst the various religions, but them still playing a part in certain institutions. Lastly, Chavura then brings in pluralism as the solution to the problem of the exclusive secularism and states that the pluralistic state is the most appropriate. This insight into the secularism debate is telling of the vast amount of opinions and definitions of secularism, religion and state.

Exploring pluralism specifically in Germany, Gabriel looks inside the two major Christian churches and theorises that one needs to look at pluralism within the church first in order to get an idea about society at large.¹⁵ He says that the power has shifted towards the individual within the church. This means that the individual person defines their own religion within and beyond the traditional concept of religion in Europe. However, this does not entail that religions, such as Christianity and Islam, are on the verge of being pushed away from the centre of society but rather that religions are on the rise worldwide. He draws clear distinctions between Europe and the rest of the world and claims that these developments contradict the secularisation theory. Rather, he takes the perspective of the multiple modernities theory, which theories that modernity does not equal the moving away from religion, but rather that there are multiple outcomes. One outcome follows the traditional idea

¹⁴ Stephen Chavura, “The Secularization Thesis and the Secular State: Reflections with Special Attention to Debates in Australia,” in *Religion and the State: A Comparative Sociology*, ed. Jack Barbalet, Adam Possamai, and Bryan S. Turner (London: Anthem Press, 2011), 65-92.

¹⁵ Karl Gabriel, “Religiöser Pluralismus in Deutschland: Konsequenzen für die Politik,” (speech, Bistum Magdeburg, Magdeburg, July 2, 2014).

of exclusive secularism and says that religion will be removed from public spaces and pushed to the side lines, whereas the other outcome sees religion as revitalised and flourishing in society. He then refers to Casanova and how his theories are in line with Gabriel's, too.

Public Religion

Like Gabriel, Casanova opposes the secularisation theory that sees modernity resulting in the loss of significance of religion in society.¹⁶ He theorises that despite modern structures forcing religion into the private sphere more and more, it continues to be relevant in the public sphere. In his research, he takes the perspective that churches are public religions and the place that they inhabit within the structure of state and society determines the form of public religion that church takes. He also identifies churches as compulsory institutions which solidify their relation to the state, but not the form this relation takes. For Casanova, religion cannot be restricted to the private sphere, because it is always incorporated in the public world. His concept of public religion sees religion being compatible with liberal freedoms and modern differentiation, both culturally and socially. He sees the modern state as compromising three levels: the state, the political society and the civil society. Additionally, he views public religions as taking different forms depending on which level they are located in. Only when the public religion is at the civil society level can it be classified as in line with modern principles and differentiated structures. As Germany does not have an established state church, it does not operate on the state-level. The church tax debate can also not be classified as a religious movement or mobilisation of religious groups resisting the disestablishment of the secular spheres and is therefore not located at the political society level. This debate rather fits the civil society level, as the 'public intervention [...] in the undifferentiated public sphere of civil society'.¹⁷

Herbert also looks at the issue of defining religion in relation to the civil society.¹⁸ He first identifies the roles religion can take in civil society and which tensions are important to consider when assessing this importance. One thing that stands out is the claim that vitality of a religion does not equate to its significance. Popular commitment can differ quite drastically to the significance a religion plays in the social system. Herbert also sees the process of social differentiation as central to secularisation. This historical perspective on the decreasing prominence of religion in the civil society goes further back in the chronology than this thesis will address, but it is still important to keep those transformations of the past in mind when

¹⁶ José Casanova, *Public Religions in the Modern World* (Chicago: The University of Chicago Press, 1994).

¹⁷ Casanova, *Public Religions in the Modern World*, 219.

¹⁸ David Herbert, *Religion and Civil Society: Rethinking Public Religion in the Contemporary World* (London: Routledge, 2016).

assessing the trends of today. The legacy of the Enlightenment period is highlighted and various studies are examined. This dualism of looking at both the historic side and the scientific data when it comes to religion is the way to holistically draw conclusions.

Denominational Differences

Similarly, Riegel et al. talk extensively about the consequences for the varying denominations and conclude that the gap between Catholics and Lutheran when it comes to membership numbers decreasing is not noteworthy.¹⁹ The background they provide of what leaving the church means in the different denominations clearly indicates that there needs to be a distinction made. If the outcome of leaving the religious community differs to the point of acceptance or dismissal by the community afterwards, a differentiation must be made even if the numbers of the people leaving the church are fairly similar.

Eicken and Schmitz-Veltin are also concerned with the differences and similarities between the two major denominations by beginning with the issue presented in mainstream media of decreasing church membership due to people leaving the church.²⁰ Through gathering data from various outlets, they however came to the conclusion that church tax does not play as big of a role as it is made out to be. Their argument is that this rather happens due to the current demographic change occurring in Germany. This raises some important questions on how the debate obstructs facts and whether what is assumed to be general background knowledge on both sides of the debate is actually the same. As well as that, their conclusion of the demographic change being a slow process and, therefore, is only being noticed by academics who look further into the subject, whereas the people leaving the church being an immediate thing that is heavily discussed in mainstream media.

The subject of religion and theories formulated about the developments of religion in the recent past and predictions for the future have been discussed from various angles and perspectives. What has stood out in the research is that the foundation needs to be especially clear. The definition of religion, freedom of religion and secularisation are important to establish at the beginning so as to direct the reader to the discussion and clarify the aims of the research. Looking at the religious development due to globalisation is the classic position. However, the characteristics drawn up by Barbalet et al. have not been elaborated upon in subsequent literature and it is therefore interesting to take the idea of religion as a player on the capitalist market into consideration. When it comes to the church tax, there are many

¹⁹ Riegel et al., “Does Church Tax Matter?”

²⁰ Joachim Eicken, and Ansgar Schmitz-Veltin, “Die Entwicklung der Kirchenmitglieder in Deutschland,” *Wirtschaft und Statistik*, no. 6 (2010): 576-589.

articles and books talking about the causes of or classifying the church tax as a trigger for people leaving the church, but discussing changes of societal context and the functions the church is providing to the society is rare.

1.4. Sources and Methods

For the second chapter, the primary sources are statistics and opinion pieces on the status quo in 1950 and 2020. Data from both years was collected and compared in order to compare how societal acceptance has changed over time. The pillars of this acceptance are membership numbers, church attendance, church wedding numbers and use of Christian welfare institutions. These four were chosen because they encapsulate various functions the church provides to society, from basic and every day to essential for the smooth running of society. For all four of these, data was made available through *statista* and *Statistisches Bundesamt* (Eng. Federal Statistical Office) to varying degrees and the gaps were filled by secondary literature. Therefore, the raw numbers were interpreted and the causes for these trends were analysed through the theoretical lens of structural functionalism, involving the examination of the different categories' fulfilment of functions to society. This serves as a broad, but detailed introduction into the topic that is the church tax.

For the third chapter, the primary sources are qualitative interviews.²¹ This was done to highlight individual stories to answer the question of how belonging to either general public or clergy influences the opinion on the tax. Six people were interviewed, three people per side of the discussion, which includes two Catholic priests and one Lutheran dean that will position the clergy side and three people from the public side, one of which has left the church due to the tax, the second is paying church tax without participating while the last is a very active member of the local church. These can be viewed as illustrative as the voices on the public side that have been interviewed were chosen from all sides of the spectrum that is affiliation to religion and church. Whereas on the clergy side, voices with varying degrees of rank within the church and from both big churches that use the church tax system have been interviewed. Not only are Catholic and Lutheran voices included, but also from varying positions within the church hierarchy; that is on one side clergy members from a congregation level as well as an employee from the diocesan level, that is a level higher within the church organisation. The interviews were recorded via voice recording and afterwards transcribed to be accessible to the reader and to the interviewees as an appendix. In chapter three, the

²¹ Brigitta Schmidt-Lauber, "Seeing, Hearing, Feeling, Writing," in *A Companion to Folklore*, ed. Regina F. Bendix and Galit Hasan-Rokem (Oxford: Blackwell Publishing, 2012), 567.

interviews are analysed through the method of Critical Discourse Analysis.²² This necessitates that first the context surrounding the interviews was analysed, including power relations and the circumstances. Subsequently, the dominant and sub-dominant discourses were analysed, including the subject matter that the interviewee chose to focus on. Of course, the overall dominant discourse was religious due to the subject matter of the whole interview, but within this discourse there are many routes to take and many sub-discourses one can link to. The interview was designed to be semi-open, meaning that there was a question catalogue, but the interviewee was told to expand as much as they wanted and the questions would only come in to introduce a new aspect and guide the interview so as to explore as many elements within the topic of the church tax as possible. Consequently, the explanation that they provided and which aspects they focused on most was analysed as this informs us about the values the interviewee is trying to communicate.

The fourth chapter uses primary sources with articles from the private press, Christian press outlets and information provided by the German government. In order to find out what information is currently readily available to the public, the first ten articles from each outlet that came up through the search of the word 'Kirchensteuer' (Eng. church tax) were included in this thesis. The search was conducted on the same day, so as to ensure equal information bases. For the first two outlets, private and Christian press, the German Google was used, whereas for the last outlet, the government information, the search tool of the website of the *Bundeszentrale für politische Bildung* (Eng. the Federal Agency for Civic Education) was used, as this is the main outlet within the category of government news. These articles were then analysed based on their tone and amount of background information about the church tax they provide. These two categories provide a good overview of the atmosphere surrounding the topic of the tax in the newspapers' sphere. The latter also informs us about the amount of information that is available to the public, which is important for the forming of their opinion. This means that this section is especially important in understanding what the average knowledge about the church tax in German society is and in turn what the reasons for the bad reputation of the tax are.

For the afterword, articles and podcasts were used. These newer types of primary sources were used, because the topic of the alternatives of the church tax is future based and therefore all statements are only predictions. Various podcasts discuss the possible alternatives and the potential implications of the abolishment of the church tax and therefore gave various ideas to be analysed. First, the possible outcomes of the full abolishment were

²² Norman Fairclough, *Language and Power*, 10th ed. (Essex: Longman Group, 1996).

investigated, before exploring the potential replacements. In total, five ideas were analysed through examining their pros, cons and the likelihood of their success. These five ideas are the most debated and commented on, so they are the most feasible substitutions for the church tax and a logical way to conclude the topic of the tax.

1.5. Historical Framework

The history of the church tax goes back to the 1803 Reichsdeputationshauptschluss. After the war between France and the Holy Roman Empire had ended in 1801, the territories to the left of the Rhine were expropriated and given to the French.²³ To reimburse the German lords that lost their properties, they were given land on the right of the Rhine that belonged to the churches.²⁴ The state expropriated the churches and left only the assets need for pastoral care, such as Caritas. In order to finance the church, the state had to cover certain expenses. However, due to the growing population, which resulted in growing expenses for the church, the ongoing processes of the secularisation and the resulting separation of church and state, the state could and would not cover the churches' finances anymore. Therefore, starting in 1821 and ending at the beginning of the 20th century, all parts of the German Empire implemented a church tax into their system.²⁵ At this point in time, the church tax was thought of as an extra income to pay for specific duties for individual congregations and it was only meant as a temporary solution, not the permanent universal tax we know of today. With the 1919 Weimar Constitution, the idea of the corporate status was put into writing and every church that fulfilled the criteria could collect taxes.²⁶ Under the Nazi regime, the collection of the church tax first was made into a state task, meaning that from 1935 to 1941 the church tax was connected to the income tax, the state tax offices collected the church tax and they functioned as the middle man between public and church in this regard.²⁷ However, this system was revoked and in the later years of the Third Reich, the churches were forced to collect the taxes themselves once more.²⁸ With the 1949 Constitution, the system was reinstated and from then on the church tax has been collected through the state tax offices and

²³ The Holy Roman Empire, *Protokoll der ausserordentlichen Reichsdeputation zu Regensburg*, vol. 1, adopted August 3, 1802, <https://books.google.de/books?id=SiowAAAAYAAJ&pg=PA52#v=onepage&q&f=false>.

²⁴ Gerhard Hartmann, "Kirchensteuer," *Historisches Lexikon Bayerns*, August 29, 2006, https://www.historisches-lexikon-bayerns.de/Lexikon/Kirchensteuer#Rechtliche_Grundlagen_seit_1919.

²⁵ Hartmann, "Kirchensteuer."

²⁶ Hartmann, "Kirchensteuer."

²⁷ German Reich, *Steueranpassungsgesetz*, adopted October 16, 1934, <https://alex.onb.ac.at/cgi-content/alex?aid=dra&datum=1934&size=35&page=1039>.

²⁸ "Kirche/Steuer: Weltlicher Arm," *Der Spiegel*, March 23, 1969, <https://www.spiegel.de/politik/weltlicher-arm-a-1e31d9eb-0002-0001-0000-000045702422?context=issue>.

forwarded to the churches for a fee that is averaging around 3% of the earnings.²⁹ Every state within Germany has their own treaties with the churches that have the corporate status within their borders, making it possible for citizens in Bavaria and Baden-Württemberg to pay 8% and citizens in the other 16 states to pay 9%. With the reunification of Germany, the new states, and former East-Germany, also implemented the church tax for the first time since its abolishment in 1956.³⁰

With a system that has existed for this long, criticism has also been voiced. The church tax has been a reason for members to leave the church for decades, with some even leaving despite their devotion to the religion and wanting to stay in the faith community.³¹ Although criticism has been a taboo for a long time, debates about reforms and the abolishment have especially picked up since the 1990s.³² The discussion surrounding the tax today is just as relevant as it was in the last century and it takes place both within and outside of the church setting.³³ Accordingly, even though this topic has been discussed at length and examined from various perspectives, there are still issues and angles to be discussed, making this thesis as pertinent as ever.

²⁹ “Kirchensteuer: Immer freundlich,” *Der Spiegel*, April 7, 1985, <https://www.spiegel.de/politik/immer-freundlich-a-97fa6496-0002-0001-0000-000013511945?context=issue>.

³⁰ “Kirchensteuer: Frei von Zwang,” *Der Spiegel*, September 16, 1990, <https://www.spiegel.de/wirtschaft/frei-von-zwang-a-3c5e1758-0002-0001-0000-000013502107?context=issue>.

³¹ “Kirchensteuer: Trittbrett für Gläubige,” *Der Spiegel*, March 31, 1974, <https://www.spiegel.de/politik/trittbrett-fuer-glaeubige-a-81151d26-0002-0001-0000-000041784291?context=issue>.

³² “Kirchensteuer: Heiliges Revier,” *Der Spiegel*, March 1, 1992, <https://www.spiegel.de/politik/heiliges-revier-a-571e2b73-0002-0001-0000-000013681339?context=issue>.

³³ Reinhard Bingener, “Wo bleibt die Kirchensteuer?” *Frankfurter Allgemeine Zeitung*, March 23, 2017, https://www.faz.net/aktuell/politik/inland/kirchensteuer-kommt-in-gemeinden-nicht-an-14942573-p5.html?printPagedArticle=true#pageIndex_5; Tobias Glenz, “Hanke: In spätestens zehn Jahren bricht die Kirchensteuer ein,” *katholisch.de*, March 29, 2019, <https://www.katholisch.de/artikel/21189-hanke-in-spaetestens-zehn-jahren-bricht-die-kirchensteuer-ein>.

2. Social Acceptance: 1950 and 2020

Both of these dates, 1950 and 2020, mark significant points in time. For one, the beginning of the Germany we know today, 1950 was the first full year where the 1949 Constitution took effect and Germany returned to a state that it had tried in vain to achieve earlier with the Weimar Republic: a democracy. 2020 was one of the most significant years in recent history due to the global pandemic and it was also a time where the need for compassion and a community was higher than ever.³⁴ Throughout all of this, the Christian church, Catholic and Lutheran as the biggest two in Germany, provided certain functions for society and the way in which society has recognised these opportunities gives an insight into: the extent of the societal acceptance of the church as a major voice in Germany changing between 1950 and 2020.

In order to assess this change, four items are examined more closely. Most basic of them are the membership numbers, as these are the foundation of everything that comes after. They are analysed, because membership is the foundation of agreeing to a group. In general, as a paying member one accepts the terms and conditions and –more or less– agrees with what this organisation is doing overall, otherwise one would take the necessary steps to leave the group. This is clearly dependent on the context of the individual as there are still areas, geographical and societal, that covertly prohibit or significantly hinder the leaving of the church, but in the German society of 2020 only a minority of people falls into this category and for the majority the initial statement stands correct. Most often membership originates from baptism at a young age, which means the person itself does not actively decide to become a member, a more personal way of showing acceptance is church attendance. This is the function that comes to mind immediately when thinking of the church and is therefore the most evident item discussed. For non-participating church members, people who are officially members of a church but are not actively involved in or interacting with the congregation they are a member of on a regular basis, another function ranks higher in importance than church attendance and that is the church wedding. Only for the last 150 years, has the concept of a civil wedding existed, and still to this day the church wedding holds higher importance in most people's minds as it is seen as the more traditional manner of getting married.³⁵ A civil wedding is the mandatory part that occurs at the registry office and makes the wedding

³⁴ Nathasha Hinde, "People Are Turning To Kindness During Coronavirus – Here's How You Can Too," *Huffington Post*, March 17, 2020, https://www.huffingtonpost.co.uk/entry/how-communities-are-turning-to-kindness-in-such-fraught-times_uk_5e6f5fddc5b6dda30fcd76a2.

³⁵ Rosmarie Nave-Herz, *Die Hochzeit: Ihre heutige Sinnzuschreibung seitens der Eheschließenden: eine empirisch-soziologische Studie*, Religion in der Gesellschaft, Vol. 5 (Baden-Baden: Ergon Verlag, 2018), 51.

official. A church wedding, on the other hand, is just an add-on that couples can choose to include a religious blessing on their wedding day. With this in mind, church wedding numbers are a great indicator of the overall acceptance of the church in society, as one needs to accept the organisation at least to some extent to want to use their facilities for this significant of a day. Lastly, an oftentimes neglected side of the church and their services is their welfare institutions. In everyday life, organisations like Caritas and the Diakonie –Catholic and Lutheran institutions respectively– are the most used services by the German public, church members and non-members alike. These are the two biggest welfare institutions in Germany and therefore fulfil this societal welfare need, despite societal awareness of the connection between the churches and these institutions decreasing over time with a large number of people today not realising this connection at all anymore. All of these factors and their development over time give an insight into the societal acceptance of church, both in 1950 and 2020, as the utilisation of these services provided by the churches or even just being a member of these organisations are equal to, at least to some extent, agreeing to their practices and accepting them as a guiding voice in society.

2.1. Church Membership

'We'll start with what a local church is not. If you are a Christian, the local church is not a club. It is not a voluntary organization where membership is optional for you. It is not a friendly group of people who share an interest in religious things and so gather weekly to talk about the divine. Nor is a church a service provider, where the customer has all authority. It's ironic that we refer to church 'services'.'
–Jonathan Leeman³⁶

This quotation is taken from a religious text which talks about what it means to be part of a church congregation. Despite the church not seeing itself as a 'service provider' nor a 'club', the truth of the matter is that this is how it can best be perceived by contemporary society and a vast amount of church members see their relationship with church in that way.³⁷ In order to access these services one needs to be a member, but one only stays a member as long as the cost of being one does not outweigh the benefits. Now, these benefits can be non-material and people can stay with a church even though they technically are not making use of the services and the benefits they see are intangible like providing tradition and moral guidance.³⁸ People weigh these opposing sides against each other in order to determine the worth of a church membership.³⁹ Therefore, church membership can be viewed as the most

³⁶ Jonathan Leeman, *Church Membership: How the World Knows Who Represents Jesus* (Illinois: Crossway, 2012), 22.

³⁷ Appendix A and F; Nave-Herz, *Die Hochzeit*, 65.

³⁸ Appendix E and F.

³⁹ Teemu Lyytikäinen and Torsten Santavirta, "The Effect of Church Tax on Church Membership," *Journal of Population Economics* 26, no. 3 (2013): 1176, <http://www.jstor.org/stable/43738187>.

basic form of showing acceptance towards the church and the tax. Of course, this acceptance is also portrayed through the undergoing of sacraments, such as the Confirmation, which is the literal acceptance of the church in one's life, but as these sacraments are events that normally occur at an early age and membership is a lifelong commitment, the latter was chosen to examine societal acceptance further. What also needs to be mentioned is that during this long a timespan that is 1950 until 2020 there are many factors that contribute to the membership numbers; especially the Catholic church has undergone a number of scandals in Germany since 1950 and these surely have had an impact on people leaving as well as the factors discussed in this chapter. When looking at the raw numbers, what is significant is that the actual number of members for both the Catholic and Lutheran church have only slightly changed since 1950, staying within the same 1 million range over all these years.⁴⁰ There are still around 23 million Catholic and 22 million Protestant members in the 21st century.⁴¹

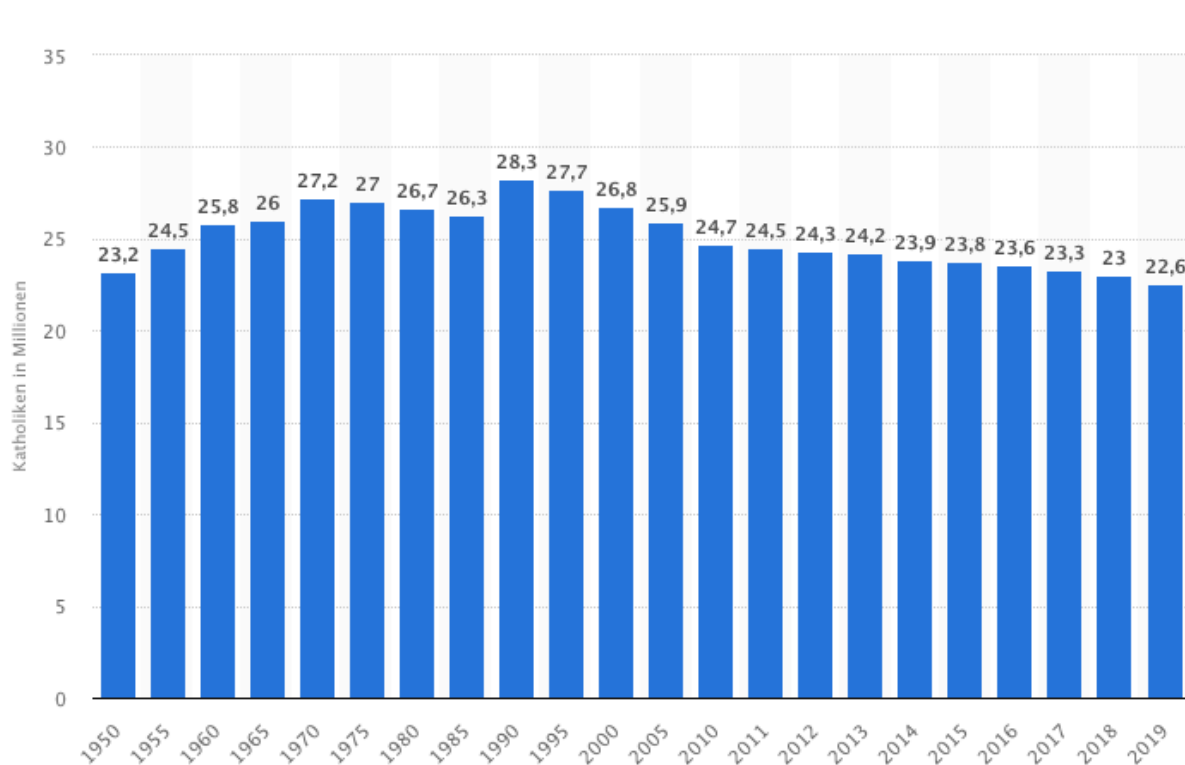


Figure 1. Number of Catholics in Germany from 1950 to 2019 (J. Rudnicka, *Anzahl der Katholiken in Deutschland von 1950 bis 2019*, (August 10, 2020), Hamburg, Germany: Statista, <https://de.statista.com/statistik/daten/studie/1226/umfrage/anzahl-der-katholiken-in-deutschland-seit-1965/>)⁴²

⁴⁰ Eicken and Schmitz-Veltin, "Die Entwicklung der Kirchenmitglieder in Deutschland," 577; J. Rudnicka, *Anzahl der Katholiken in Deutschland von 1950 bis 2019*, (August 10, 2020), Hamburg, Germany: Statista, <https://de.statista.com/statistik/daten/studie/1226/umfrage/anzahl-der-katholiken-in-deutschland-seit-1965/>.

⁴¹ Bundesinstitut für Bevölkerungsforschung, (October 25, 2017), *Jeder Vierte in Deutschland gehört der evangelischen Kirche an* [Press release].

⁴² For Lutheran numbers, a figure such as the one above for the Catholic numbers could not be found, as only the numbers for all years in this timespan but no summarising figure are made available.

What has changed, however, is that the total of 45 million people amounts to a lesser percentage across the German population. Whereas, towards the end of the last century these numbers meant that almost 73% of Germans were members of a church, in 2020 they make up no more than slightly above half the population.⁴³ Membership can be defined as the belonging to a clearly defined societal group, even if one does not agree with everything the leaders of this group are saying.⁴⁴ So, there must have been a significant change over time for people to leave this clearly defined societal group. There are various potential factors, from age and distance to church to a value change and the impact of the 68 movement, that have contributed to these decreasing membership numbers.

Despite what is widely believed, it is not simply a generational change that accounts for young people nowadays not wanting to be a church member, leading to the average age of church members increasing over time.⁴⁵ Age is a factor when it comes to membership, but in a different way. Every generation sees a slight, temporary dip in membership numbers between adolescence and young adulthood, compromising the 20s.⁴⁶ However, with increasing age the numbers of members would then also increase again. So, it is not simply that the drop in membership numbers can be explained through secularisation making young people at this point in time less likely to be members of a church, it is a development cycle that every age group will go through and that was also the case in 1950.

A factor for the membership numbers that has only recently started to play a major role is the perceived distance from people to church.⁴⁷ Whereas, the idea itself of a hierarchy within society where the church is higher through their link to divinity is nothing new, simply because of the subject matter they deal with, now this hierarchical distance is no longer as widely accepted, because people want their church to still connect with them and they will actually leave the church if they see this distance as too great.⁴⁸ Many see it as a ‘marketing problem’ on the part of the church, as they are no longer the monopoly in their field of spiritual welfare and giving meaning to life, but just one of many, which means they need to advertise their ‘services’ and show personal involvement towards the members to be noticed

⁴³ Eicken and Schmitz-Veltin, “Entwicklung der Kirchenmitglieder,” 578; Bundesinstitut für Bevölkerungsforschung, *Jeder Vierte in Deutschland gehört der evangelischen Kirche an*.

⁴⁴ Nave-Herz, *Die Hochzeit*, 67.

⁴⁵ Refers to statistic attached to the article: Florian Chefai, “Kirchenmitglieder und Demografie,” *Humanistischer Pressedienst*, March 7, 2007, <https://hpd.de/node/1351>.

⁴⁶ Daniel Lois, “Church Membership and Church Attendance Across Time – A Trend Analysis Considering Differences between East and West Germany,” *Comparative Population Studies* 36, no. 1 (2011), 186, <https://www-proquest-com.eur.idm.oclc.org/scholarly-journals/church-membership-attendance-across-time-trend/docview/2056746096/se-2?accountid=13598>.

⁴⁷ Appendix D.

⁴⁸ Nave-Herz, *Die Hochzeit*, 67; Appendix D.

by newcomers, stay relevant in this day and age and bridge this hierarchical distance.⁴⁹ This would address not only the people that leave the church, because of said distance, but would also target new people and welcome them into the community. Both have an effect on the membership numbers, as this distance can be seen as an instance of the church not providing – or not advertising that they are providing– functions for society. Despite the existing hierarchy phenomenon in the 50s, it was never perceived as problematic, since the church still held their monopoly and the distance simply was not questioned, and therefore did not play a role for the membership numbers.

The most significant change that occurred between 1950 and 2020, however, was the value change caused by the 1968 movement. In Germany, this movement caused a drastic and sudden shift in society away from the traditions of before, which includes the relationship with religion and the church. It can be seen as part of a larger process, which accelerated secularisation even further. It was also the first time where broader disagreement with the church was made mainstream, and articles voicing their disdain were incorporated into the news landscape from there on.⁵⁰ Earlier generations that grew up during the war were more religiously affiliated due to what had happened to them early in life.⁵¹ However, in the 1960s and 70s the most important values shifted away from discipline and obedience, which are some of the values taught by church to this day, and towards self-development and emancipation, which objectively speaking cannot be observed as being on the forefront of values practiced by church.⁵² This shift in values entailed that the traditionalistic value system of the church could no longer fulfil the society's needs and the greatest effect of that can be seen in the post-war generation with birth years between 1946 and 1953, as their generation was the guiding force in the student movement of '68.⁵³ To this day, the influence of this movement is identifiable when it comes to the generation that was young at this point in time, which in Germany was the Boomer generation, as the membership numbers for them specifically have not recovered to the same extent as would be the norm from the age cycle theory and one can therefore still see the effect of the 60s and 70s to this day.⁵⁴

⁴⁹ Nave-Herz, *Die Hochzeit*, 68; Appendix C. The competitors spoken of here include other religions or spiritual practices, as well as the German phenomenon called 'Ersatzreligionen' (Eng. substitute religions) that can manifest in multiple ways, including but not limited to consumerism, sports, or diets. These substitutes are used to give meaning to one's life and to find one's identity and place in the world. For more information, refer to Christopher Ricke, "Kulturelle Phänomene übernehmen religiöse Funktionen," *Deutschlandfunk*, January 31, 2021, https://www.deutschlandfunkkultur.de/der-boom-der-ersatzreligionen-kulturelle-phaenomene.1278.de.html?dram:article_id=491699.

⁵⁰ "Kirche/Steuer: Weltlicher Arm," *Der Spiegel*.

⁵¹ Lois, "Church Membership and Church Attendance Across Time," 165.

⁵² Lois, "Church Membership and Church Attendance Across Time," 165.

⁵³ Lois, "Church Membership and Church Attendance Across Time," 165.

⁵⁴ Lois, "Church Membership and Church Attendance Across Time," 187.

All in all, what can be concluded about these factors for decreasing membership is that some are recurring factors such as the age drop, some are new phenomena that the church can actively counterattack like the hierarchical distance and the resulting ‘marketing problem’ and some have caused such grand changes in society and a gap between the value systems of the church and of society that cannot simply be bridged. So, there are many factors between 1950 and 2020 as to why the raw numbers have remained static, but in relation to the whole population, church affiliation and therefore the societal acceptance of church have gone down.

2.2. Church Attendance

As a religious member of any Christian church, the number one practice that is followed is going to church on Sunday. While there are many indicators on levels of religiosity, church attendance is one of the most powerful ones.⁵⁵ The decision to go to church in the 21st century is defined as a private one, at least in the two churches this thesis discusses. Society no longer punishes those who do not attend Sunday services on a weekly basis, which certainly has changed over time. This rings true even in smaller communities in the religious South, like the Bavarian countryside, that otherwise fall into the minority group of hindering the leaving of the church mentioned earlier. Last century, religious affiliation was still a product of religious socialisation and church attendance was therefore socially conditioned.⁵⁶ Overall, in 2007 around 6% of Germans went to church on the weekend.⁵⁷ The numbers for the church attendance provided by the Lutheran and the Catholic church differ drastically. For the Lutherans, while there are spikes in church attendance for dates like Christmas (37.2%) and Thanksgiving (6.8%), the average Sunday service sees less than 2.6% of Lutheran church members attend a service.⁵⁸ Noteworthy here is that the this 2.6% is out of the 22 million Lutherans, not the 82 million German population, as the numbers would have been too small to notice, if the overall population of Germany was used. For the Catholic church, the totals are less detailed as they only count two Sundays per year, but the numbers are much higher. They report that on average, 10.4% of Catholics attend church on a Sunday and specifically mention that they used ‘normal’ Sundays as a representative.⁵⁹ This is a stark contrast between the two denominations as it means that on average almost five times as many people attend a

⁵⁵ Erik van Ingen and Nienke Moor, “Explanations of Changes in Church Attendance between 1970 and 2009,” *Social Science Research*, vol. 52 (2015), 558, <https://doi.org/10.1016/j.ssresearch.2015.04.004>.

⁵⁶ Van Ingen and Moor, “Explanations of Changes in Church Attendance between 1970 and 2009,” 559.

⁵⁷ *Bevölkerungsanteil der am Wochenende einen Gottesdienst in Deutschland besucht*, (December 31, 2008), Hamburg, Germany: Statista, <https://de.statista.com/statistik/daten/studie/36988/umfrage/bevoelkerungsanteil-der-am-wochenende-einen-gottesdienst-besucht/>.

⁵⁸ Evangelische Kirche in Deutschland, *Gezählt 2020: Zahlen und Fakten zum kirchlichen Leben*, (July 2020), 14.

⁵⁹ Sekretariat der deutschen Bischofskonferenz, *Katholische Kirche in Deutschland: Zahlen und Fakten 2015/16*, (July 2016), 46.

Catholic church service than a Lutheran one. Therefore, one could assume that Catholic members are using the service provided by church more and in turn also accept the organisation behind it more, meaning that in the Catholic part of society the acceptance of the church as a major voice is much higher than the Lutheran one. However, it also must be noted again that these numbers are provided by the churches themselves, and the counting method is not referenced nor, in the case of the Catholic only counting twice a year, cannot be considered very thorough. Nowadays, the reasons to go to church are numerous, but are theorised to fit into four different categories: religious parents, connections to society, religious beliefs or thoughts and a search for bigger meaning or something larger than life to make sense of our being.⁶⁰ These reasons can obviously change over one's lifetime and fluctuations in age can be observed. However, the reason for these fluctuations is debated.

The first reasoning is that the imprint left in childhood by our parents and community is directional for the rest of our lives. This means that how often one goes to church depends on the practices of one's childhood as that is when this practice is developed and there is little to no change over time.⁶¹ Therefore, with the numbers presented above, this would in turn mean that over time less and less children regularly attend a church service on the weekend as a regular practice throughout their childhood, which led to them not developing attendance into a habitual practice and never picking it up later in life. This is why nowadays fewer people go to church, as they have not 'learned' it in their youth. This theory can also explain why in the 1950s and 60s there was no difference in age when it came to church attendance.⁶² People across all ages went to church, because that was what they were taught when they were children. Even into adolescence, the attendance patterns of the parents play a role, because the more frequently one's parents go to church, the more likely the child will go as well, which in turn has even further repercussions, because if one is religious as a teenager, they will most likely remain religious over their whole lifetime.⁶³ What this theory means for the numbers of 1950 and 2020 is that previously it was a social practice to go to church regularly with one's parents and this regularity carried over into one's own adulthood, which was then passed onto one's own children and the subsequent generations. In the timeframe between the 50s and now, more and more people broke out of this cycle. They either did not carry on the

⁶⁰ Gerhard Schmidtchen and Manfred Seitz, "Gottesdienst in einer Rationalen Welt," *Jahrbuch Für Liturgik und Hymnologie* 18 (1973): 166, <http://www.jstor.org/stable/24195020>.

⁶¹ Bernhard Lazerwitz, "Some Factors Associated with Variations in Church Attendance," *Social Forces* 39, no. 4 (1961): 305, doi:10.2307/2573426.

⁶² Lazerwitz, "Some Factors Associated with Variations in Church Attendance," 304.

⁶³ Schmidtchen, "Gottesdienst in einer Rationalen Welt," 167; R. David Hayward and Neal Krause, "Patterns of Change in Religious Service Attendance across the Life Course: Evidence from a 34-year Longitudinal Study," *Social Science Research* 6, vol. 42 (2013): 1486, <https://doi.org/10.1016/j.ssresearch.2013.06.010>.

attendance practices portrayed to them in childhood into their own adulthood or, despite carrying on the practices as an adult, they did not pass it onto their own children, breaking the generational rhythm. In the end, this led to the numbers we see today: low regular church attendance and most church members either not attending a service at all or inconsistently, as in only attending ‘special’ services like Christmas, Easter or Thanksgiving.

On the other hand, there is also the lifecycle theory, which claims that the phases that one goes through during life show certain patterns that do not change even between generations. These patterns are as follows: attendance numbers go down during young adulthood, going moderately up towards the end of young adulthood, while remaining steady throughout middle adulthood, then significantly increasing in early older adulthood, before slightly decreasing in later older adulthood.⁶⁴ These patterns are said to not be generational, meaning that they remained the same for all generations without any major differences between the people living today and the people living in 1950, as a normal person will show these patterns throughout their life.⁶⁵ Religion is said to be part of the last stages of moral development and ego integrity, which is why it takes until the end of young adulthood for people to go to church regularly.⁶⁶ For this theory to be true in this case, it would mean that back in the 50s there were simply more people in the age range of ‘middle adulthood’ and ‘early older adulthood’, which mean steady numbers and even an increase, than in ‘young adulthood’ and ‘late older adulthood’, which would mean a decrease. However, the numbers for the age distribution do not line up with this hypothesis. Back in 1950, the population between 40 and 80 years old, which would include ‘middle’ to ‘early older’ phases of life, made up only 42% of the overall generation.⁶⁷ Teenagers and young adults made up almost 60% of the population, which should result in lower attendance numbers than in 2020. Nowadays, half of the people fall into the age bracket ‘middle’ to ‘early older adulthood’ with the younger generation making up merely 40% of the population.⁶⁸ So, for the lifecycle theory to be true in this case, the composition of the population would have to be almost the reverse, with the 1950 majority of people being between 40 and 80 years old, falling into the correct age brackets, and the 2020 majority of people being either under 40 or over 80 years old, falling in the decreased church attendance age brackets.

⁶⁴ Hayward and Krause, “Patterns of Change in Religious Service Attendance across the Life Course,” 1486.

⁶⁵ Hayward and Krause, “Patterns of Change in Religious Service Attendance across the Life Course,” 1487.

⁶⁶ Hayward and Krause, “Patterns of Change in Religious Service Attendance across the Life Course,” 1486.

⁶⁷ *Bevölkerung in Deutschland: Altersaufbau 1950*, (2019), Wiesbaden, Germany: Statistisches Bundesamt, <https://service.destatis.de/bevoelkerungspyramide/#!y=1950&v=2>.

⁶⁸ *Bevölkerung in Deutschland: Altersaufbau 2020*, (2019), Wiesbaden, Germany: Statistisches Bundesamt, <https://service.destatis.de/bevoelkerungspyramide/#!y=2020>.

Overall, what can be said is that a decrease in church attendance can be observed and there are only some spikes in attendance when special events happen, such as Christmas or Easter. There are various reasons for this decrease that have been contested over time. In the case of Germany, the imprint of childhood theory would mean that in between 1950 and 2020 a lot of people broke out of the cycle that used to be the norm and, despite having a religious influence in their own childhood, did not carry it into their adulthood or did not pass it over to their own children. The lifecycle theory with the different phases of adulthood correlating to patterns in church attendance could not be verified for Germany.

2.3. Weddings

This function can be seen as the most important indicator of obvious societal acceptance. As the church wedding is not needed anymore to get married and weddings carry a lot of tradition and significance, saying yes to a church wedding in the German society is equal to an open statement of commitment to the church. Due to this meaningful, but also monetary reasons, the decision to have a church wedding is significant in Germany. Even after the civil wedding was invented and became obligatory 124 years ago, for the longest time it was still no competition for the church wedding, whereas nowadays it is.⁶⁹ The overall wedding numbers have decreased steadily since 1950, despite the 1960s and 70s being called the ‘golden ages of marriages’.⁷⁰ This golden age can be attributed to the generation born before/during the war, so between 1920 and 1945, being the generation with the highest marriage percentage, as 90% of them were married at one point in their lives.⁷¹ After this generation, not only have the overall numbers decreased, but also the percentages of church weddings keep on decreasing since 1960, from 80% of weddings being held in churches in 1953 over a moderate 72% in 1970 to a meagre 19.5% in 2019.⁷² However, not only have the reasons against a church wedding increased and transformed over time, but even the reasons for a church wedding are not the same anymore in 2020 than those in 1950. These reasons can

⁶⁹ Nave-Herz, *Die Hochzeit*, 14-15; Jo Reichertz, *Die Macht der Worte und der Medien* (Wiesbaden: Springer, 2010), 35.

⁷⁰ *Eheschließungen, Eheschließungen je 1000 Einwohner: Deutschland, Jahre*, (2020), Wiesbaden, Germany: Statistisches Bundesamt, <https://www-genesis.destatis.de/genesis/online?operation=abruftabelle&levelindex=1&levelid=1615294178168&auswahloperation=abruftabelleAuspraegungAuswaehlen&auswahlverzeichnis=ordnungsstruktur&auswahlziel=werteabruf&code=12611-0001&auswahltext=&werteabruf=Werteabruf#abreadcrumb>; Nave-Herz, *Die Hochzeit*, 18.

⁷¹ Nave-Herz, *Die Hochzeit*, 18.

⁷² Nave-Herz, *Die Hochzeit*, 21; Statistisches Bundesamt, *Eheschließungen, Eheschließungen je 1000 Einwohner; Evangelische Kirche in Deutschland, Gezählt 2019: Zahlen und Fakten zum kirchlichen Leben*, (Juli 2019), 12; J. Rudnicka, *Anzahl der Trauungen in der katholischen Kirche in Deutschland von 2000 bis 2019*, (August 10, 2020), Hamburg, Germany: Statista, <https://de.statista.com/statistik/daten/studie/200034/umfrage/trauungen-in-der-katholische-kirche-in-deutschland/>.

be extrapolated to the society at large as they mirror the issues people have with the churches being a major voice in society.

The four main categories for a church wedding, as defined by Nave-Herz, are religious reasoning, maintenance and passing on of traditions, conforming in the private sector and demonstration or self-portrayal.⁷³ With only one of the four having one's own religious affiliation at the forefront, this has significantly changed since 1950. In 1950, the overall accepted and practiced picture of a family included a married couple who was married in a church setting.⁷⁴ Even after the civil wedding was made obligatory in 1875, the traditional 'wedding in white' was reserved for the church and therefore a church wedding was the standard for most couples.⁷⁵ This standard meant that the church was still located at the heart of society. With more liberties at the civil wedding, this traditional Christian idea only accounts for one of the reasons why couples choose to get married in a church nowadays. Simply marrying in a church because it is the norm, part of one's societal standard or because as a member of a church 'it is simply done that way' are completely separate to religious beliefs and sometimes even occurs despite contradicting or missing religious beliefs.⁷⁶ This means that despite the meaningful statement that is outwardly made of commitment to the church, this feeling is not reflected in people themselves or their daily practices outside of the wedding. Presumably, the reason that has evolved the most is the demonstration or self-portrayal one. These see the church as a 'service station' for life changing rituals and the words of the priest as a 'sales contract'.⁷⁷ This is also where the church tax comes into play most often, because while the people in this category might be ambivalent to the church and what it teaches, through the church tax they see it as their right to have a church wedding since they have been paying tax like an insurance contribution.⁷⁸ Especially this last reasoning for a church wedding is different to the reasoning back in 1950. So, not only have the wedding numbers decreased over the years, but also the reason for having a church wedding has transformed and cannot be seen as this blanket acceptance of the church anymore despite what it outwardly portrays to society.

Nowadays, the reasons against a church wedding are just as varied as the reasons for such a wedding. This, of course, has changed over time, too, as back in 1950 the one of the

⁷³ Nave-Herz, *Die Hochzeit*, 70.

⁷⁴ Johannes Huinink, "Wandel der Familienentwicklung: Ursachen und Folgen," *Bundeszentrale für Politische Bildung*, March 3, 2009, <https://www.bpb.de/izpb/8036/wandel-der-familienentwicklung-ursachen-und-folgen>.

⁷⁵ Reichertz, *Die Macht der Worte und der Medien*, 35.

⁷⁶ Nave-Herz, *Die Hochzeit*, 76-77.

⁷⁷ Nave-Herz, *Die Hochzeit*, 61; 82.

⁷⁸ Nave-Herz, *Die Hochzeit*, 85.

only reasons not to have a church wedding was if one was not a member of one of the two big churches. Today, four big reasons why couples choose not to get married in a church can be observed and these inform us about the underlying issues people can have with the church as a whole.⁷⁹ They also inform us about the significance the choosing of a church wedding still holds. The first two reasons are personal and depend on the opinion of the couple, but they relay nothing about the religious affiliation the bride and groom might have, as they are monetary or aesthetic reasons.⁸⁰ The following two reasons, on the other hand, very much depend on their religiosity. While the first one is about not seeing the connection between the ‘worldly act’ of getting married and the church, the second one is significant for this thesis.⁸¹ People choose not to have church weddings, not because they are not religious, but rather because they carry a disdain for the religious institution, the church.⁸² This disdain can stem from various issues, but one that is prevalent is the contempt stemming from having to pay church tax.⁸³ In contrast to earlier generations, who see the church tax as a kind of insurance contribution, which means they need to have a church wedding in return for their years of paying the tax, modern people see the church tax as something that gives someone, who pays the tax, nothing in return for doing so and having to pay for it just leaves a bad taste about the whole organisation behind.⁸⁴ Here, the church tax significantly contributes to the church not being accepted in society, showing that the two influence each other to the point of people not using the functions provided by church because of the disdain they have for it.

2.4. Welfare

What is unique about this last function that the church fulfils for society is that in order to use the service one does not have to be a member of any church. Due to this, the welfare services provided by the two big churches in Germany are often not even associated with them. The Catholic welfare institution Caritas, for example, has a better image in society than the Catholic church itself.⁸⁵ As the churches lose more and more direct contact with the public and therefore also influence within society itself, the indirect contact becomes more important, as there is still a need for guidance in the field of ethical questions and social

⁷⁹ Nave-Herz, *Die Hochzeit*, 57.

⁸⁰ Nave-Herz, *Die Hochzeit*, 57; 60.

⁸¹ Nave-Herz, *Die Hochzeit*, 15; 56.

⁸² Nave-Herz, *Die Hochzeit*, 54.

⁸³ Nave-Herz, *Die Hochzeit*, 54-55.

⁸⁴ Nave-Herz, *Die Hochzeit*, 57.

⁸⁵ Karl Gabriel, *Caritas und Sozialstaat unter Veränderungsdruck: Analysen und Perspektiven* (Berlin: LIT Verlag, 2007), 9.

commitment.⁸⁶ This field is filled by the welfare institutions, Caritas for the Catholic side and the Diakonie for the Lutheran. The Catholic and the Lutheran welfare institutions are the most important organisations in German society when it comes to social welfare, health and care facilities.⁸⁷ Their goal is to show compassion and care for the people that no one else would care for and that have fallen through the cracks of society, as is already entailed within their names, which translate to love for one's neighbour and duty.⁸⁸ Their goal is a solidary society achieved through free welfare for all, which does not require membership in order to benefit from their services. However, the way to achieve this solidary society has changed over time and therefore the functions these institutions fulfil have also changed since 1950.

Directly following World War II, Caritas and the Diakonie had three main duties to fulfil. First and probably the largest sector, at least in Bavaria, was refugee aid. All welfare systems broke during the war and the need for Caritas and the Diakonie was higher than ever before.⁸⁹ Refugee aid was needed due to the effects of war, as the Germans who had fled the country during the war were now forced to migrate again as they were driven out of Eastern Europe, which resulted in around 80% of Caritas work spent on refugee care.⁹⁰ The state had given up work in that regard, which is why the task fell into the charities' hands. Additionally, the Christian institutions were also needed for the insurance of survival of the German population during the reconstruction period.⁹¹ Through this work, the institutions expanded and got the proper recognition in society, so that their employee numbers grew drastically in the decades to come. Whereas in 1950 Caritas had around 106.000 employees, this number more than tripled to 347.000 by 1990.⁹² At the same time however, the number of clergy within the staff decreased from 60.000 in 1950 to only 21.000 in 1990.⁹³ So, not only did the institutions gain importance within society and grew in that regard, but also the direct influence of church on them decreased, which not only means they emancipated to a certain

⁸⁶ Birgit Rommelpacher, "Christliche Ethik in einer säkularen Gesellschaft – Kontroversen um Konzepte der Wohlfahrt und Sozialen Arbeit," in *Kritik der Moralisation: Perspektiven kritischer Sozialer Arbeit*, vol. 15, ed. Ruth Großmaß and Roland Ahorn (Wiesbaden: Springer, 2013), 131.

⁸⁷ "Wohlfahrtsverbände," Bundeszentrale für politische Bildung, accessed March 11, 2021, <https://www.bpb.de/nachschlagen/lexika/politiklexikon/18489/wohlfahrtsverbaende>.

⁸⁸ "Caritas," Bundeszentrale für politische Bildung, accessed March 11, 2021, <https://www.bpb.de/nachschlagen/lexika/politiklexikon/17278/caritas>; "Diakonie," Bundeszentrale für politische Bildung, accessed March 11, 2021, <https://www.bpb.de/nachschlagen/lexika/politiklexikon/17352/diakonie>.

⁸⁹ Ewald Frie, "Zwischen Katholizismus und Wohlfahrtsstaat: Skizze einer Verbandsgeschichte der Deutschen Caritas," in *Jahrbuch für Christliche Sozialwissenschaften: Soziale Gerechtigkeit*, vol. 38 (Münster: Aschendorff Verlag, 1997), 35.

⁹⁰ Frie, "Zwischen Katholizismus und Wohlfahrtsstaat," 36.

⁹¹ Frie, "Zwischen Katholizismus und Wohlfahrtsstaat," 36.

⁹² Frie, "Zwischen Katholizismus und Wohlfahrtsstaat," 39.

⁹³ Frie, "Zwischen Katholizismus und Wohlfahrtsstaat," 39.

degree, but also that the churches' regained, but this time indirect, influence on society lessened once more. Lastly, as the time between 1950 and 1970 is called the 'golden age of the welfare-state' and the importance of Caritas and the Diakonie grew, one of their missions was also the revitalisation of the conservative tradition.⁹⁴ This came hand in hand with their work in the re-Christianisation of Germany after Hitler and only grew in importance in the 60s and 70s, where conservatism was revived. All in all, the functions Caritas and the Diakonie fulfilled in the years after the second World War were varied and exactly what society needed at that point in time. Since the demands of society have changed over time, so have the functions these institutions fulfil as well.

Whereas the ideals these welfare organisations stand for, such as compassion and caring for people at the edge of society, and their goals, such as creating a solidary society and offering free welfare to all, did not change over time, the ways in which they are trying to achieve this have. We are not living in after war times anymore, which means that neither the survival of the general public is at stake, nor that Germans are driven out of Eastern Europe and seeking refuge in their home country. Today, Caritas and the Diakonie together are the backbone of free welfare in Germany totalling more than 4.000 facilities between the two.⁹⁵ With their employee numbers higher than ever, the demand for their facilities is obvious. The Diakonie has almost 600.000 employees and a great focus on child and youth care facilities as well as elderly care institutions.⁹⁶ Caritas has around 466.000 employees and their main work is in health care followed by child and youth care services.⁹⁷ They fill the gaps that other care institutions do not, because their focus is on compassion and solidarity rather than profit, which is why some private companies are not interested in the same issues as Caritas and the Diakonie.⁹⁸ The interests of the people at the margins of society are not covered by the welfare state nor other private welfare companies anymore, which is why the reaffirmation of the Christian organisations within this field has become so valuable.⁹⁹ Therefore, within

⁹⁴ Frie, "Zwischen Katholizismus und Wohlfahrtsstaat," 39.

⁹⁵ *Anzahl der Einrichtungen der Freien Wohlfahrtspflege nach Wohlfahrtsverbänden im Jahr 2018*, (Mai 03, 2018), Hamburg, Germany: Statista, <https://de.statista.com/statistik/daten/studie/1078701/umfrage/einrichtungen-der-freien-wohlfahrtspflege-nach-wohlfahrtsverbaenden/>.

⁹⁶ Evangelische Kirche in Deutschland, *Gezählt 2020*, 28-29.

⁹⁷ "Ergebnisse der Grundlagenstatistik des DCV: Die katholischen sozialen Einrichtungen und Dienste der Caritas," Zentralstatistik des Deutschen Caritasverband e.V., last modified December 31, 2018, <https://www2.caritas-statistik.de/startseite-statistik/zentralstatistik/zentralstatistik>.

⁹⁸ Teresa Bock, "Ehrenamtliches Engagement in der Caritas – auf der Suche nach innovativen Konzepten," in *Engagierte Bürgerschaft, Bürgerschaftliches Engagement und Nonprofit-Sektor*, vol. 1, ed. Annette Zimmer and Stefan Nährlich (Wiesbaden: Springer VS, 2000), 89; Gabriel, *Caritas und Sozialstaat unter Veränderungsdruck*, 157.

⁹⁹ Gabriel, *Caritas und Sozialstaat unter Veränderungsdruck*, 157.

Germany their work is offering free welfare for all and maintaining cultural values of solidarity and compassion against the privatisation and secularisation of society. However, these two institutions are not only working within the borders of Germany, but also overseas. Especially in Africa and Asia, there are numerous projects run by the Diakonie hoping to bring solidarity and compassion to the least fortunate around the world. With ‘Brot für die Welt’ (Eng. bread for the world), they are trying to ensure sufficient nutrition worldwide and with ‘Diakonie Katastrophenhilfe’ (Eng. disaster relief) they provide humanitarian help to victims of war, catastrophes and expulsion.¹⁰⁰ While these organisations might have been created in the second half of the 20th century, their work has never been as valuable as it is right now. This can not only be said about the overseas work that Caritas and the Diakonie are doing, but also the services they are providing within Germany for the sick, the elderly and the youth.

Despite their value, these institutions also face certain challenges in the present and in the upcoming future. The de-churching of society is in full swing and despite the growing detachment between their respective church and themselves, the organisations are still dependent on them, especially with regards to funding.¹⁰¹ As the competition in their field is gaining traction, there is a need to reaffirm their position in the system and through their particular value system maintain the place in society for church and for contact with the church.¹⁰² They face similar challenges as the whole church organisation does, but because of their work, for the last 70 years in particular, they have established themselves as valuable and also somewhat emancipated from the church itself in people’s minds. This means that the acceptance of the welfare institutions is high and not entirely linked to the church behind it.

2.5. Conclusion

To fully grasp what the church tax means for society and how the negative reputation of it came to be, the societal context needed to be examined first. Especially the comparison between the time when the church tax as is known today originated in 1949 and right now can inform us about how accepted the concept of the church tax itself and to a grander extent the organisation that is behind it is in society. To explore this level of acceptance, four functions that the church offers the society, membership, church services, church weddings and free welfare, have been analysed. Membership gives an insight into societal acceptance, because one only remains a member of a group if one, at least to a certain extent, agrees with and

¹⁰⁰ Evangelische Kirche in Deutschland, *Gezählt 2020*, 30-32.

¹⁰¹ Gabriel, *Caritas und Sozialstaat unter Veränderungsdruck*, 19.

¹⁰² Gabriel, *Caritas und Sozialstaat unter Veränderungsdruck*, 156.

accepts the organisation behind it. Church attendance is the most habitual way of showing affiliation to the church, as it is the most evident service the church offers. Church weddings give an insight into the acceptance of members of the church that are not participating otherwise, because of the cultural meaning this decision carries still. Lastly, the welfare institutions are the greatest service to society as a whole.

For the membership numbers, the results show that while the numbers have stayed the same and the overall population has grown, the percentage of church members has significantly decreased. Members weigh the costs and benefits against each other and for some the benefits are not great enough to justify paying the church tax. For the attendance numbers, the results show that it has significantly decreased since 1950. Nowadays, there is only slight rise in attendance for special occasions and celebrations. Overall, the change that occurred was that attending church shifted from being a social practice that was conditioned throughout society into a private choice that has no impact on someone's reputation in society anymore. With regards to the wedding numbers, the results show that not only have weddings as a whole decreased, but also church wedding numbers have significantly gone down. What has stood out the most is that religious affiliation is but one reason for choosing a church wedding in the 21st century and on the other side of that coin disdain for the institution that is the church is seen as a valid reason not to have the wedding at a church. Lastly, the welfare institutions are more important than ever before. This is not to say that in 1950 they were not. They fulfilled vital functions for society when it came to refugee help and the survival of Germans after the war. However, their employee numbers have quadrupled. They are the two most important free welfare institutions and their work is essential for the functioning of society, which is why they are so highly regarded within society.

Accordingly, membership, church attendance and church wedding numbers show that the acceptance of church in society has gone down over time, because these functions are not used to the same extent anymore as they were in 1950. The welfare institutions alone have expanded their importance and acceptance in society and, as they are vital for the smooth running of public life, they will continue to do so. The question that remains is if that is enough to keep up the overall acceptance of church in society and, as the welfare institutions have emancipated from their respective churches to an extent, the conclusion is drawn that it is not. Church is not as accepted as a guiding voice in society anymore as it was in 1950.

3. Group Affiliation: Clergy and General Public

When exploring the bad reputation that the church tax has in German society, it is important to include actual accounts of people living in this society today. In order to go beyond the voices available to the general public today and to give a more personal look into the diverse opinions and motives behind them, six interviews have been conducted for this analysis.¹⁰³ Three of the interviewees are affiliated with the church, as they work for either the Lutheran or Catholic church in Bavaria on varying hierarchical levels with two being priests of a smaller parishes and one working for the larger diocese. The other three interviewees belong to the general public side, as they do not receive any payments from the church and stem from various backgrounds, with one having left the church due to the tax, one being a non-participating member (meaning that she pays the tax but does not make use of the services), and the last one being a participating member (meaning that she attends church regularly and refers to herself as religious). Through examining these, the question of how the belonging to either the clergy side or the public side reflects on the opinion. Now, it might be easy to make the assumption that the belonging to either side is the decisive factor in the formation of the opinion, since the people from any given side have approximately the same advantages and disadvantages of the tax, meaning all people of the public side have at some point paid the tax and the same services were available to them. For the clergy side, this idea holds true, too, since they also share monetary advantages. Furthermore, it is feasible to conclude that all clergy support the church tax and will only highlight its advantages due to the dependency of their livelihood and focussing on the advantages in their daily life. One could also assume that the public opinion is similar because of exposure to the same news and knowledge about the tax, as well as gaining the same benefits from it and paying the same cost, percentage wise. However, the answer is not as simple as belonging to one side being the only decisive factor, because the many voices within each side differ greatly.

Therefore, in order to explore how this belonging is actually reflected on the opinion of the tax, first the process of opinion formation has to be examined. For this, both the formation of public opinion and the formation of the clergy opinion through university teaching will be explored. This will lay the foundation for the analysis of the interviews, as the formation process gives insight into possible motives and underlying influences of the interviewees. For the interviews, the circumstances and the transmission of values will be analysed through discourse analysis. This first step of analysing the circumstances is done to uncover the relations not only between interviewer and interviewee, but also the relations

¹⁰³ Appendix A through F.

between the production and audience. Specifically, the conscious and unconscious power dynamics are explored as they inform the audience's perception of the validity of the statements. The second step of analysing the transmission of values is done to reveal the individual influences that inform the opinion on the tax itself. By examining the dominant discourses of the statements, the focus of the individual becomes clear and in turn also the guiding principles that inform their opinion do as well. This will in the end lead us to discover how the individual opinion is formed and how it is perceived by the audience.

3.1. How Opinions are formed

An opinion is a snap judgement, which is initiated by a bias or an idea one has and which in turn is the basis for one's behaviour going forward.¹⁰⁴ As it is a snap judgement, in order to get to the formed opinion certain logical steps in between the initial idea and the formed opinion are skipped, since too many steps in between would render us incapable of reacting in real time.¹⁰⁵ Therefore, this opinion is formed through the combination of the initial knowledge base and the informational source, as we are more likely to believe the information we get from people close to us.¹⁰⁶ This base knowledge does not have to be entirely based in reality, as it is made up of certain situations that we encounter and therefore already flawed through our perception.¹⁰⁷ This initial step of opinion formation is done in the public and therefore it most certainly speaks of a society what base knowledge is shared throughout it. However, the ability to form an opinion, how the knowledge we receive is processed, is a private one, which in turn influences the public opinion.¹⁰⁸ Lastly, the formation of opinion is also dynamic. This means that the same base knowledge does not always trigger the same opinion or response.¹⁰⁹ This was a brief introduction into how opinion is formed. Since the knowledge base is presumably the same for the public side, as they are – more or less– exposed to the same information sources, they could still come to different conclusions and form varying opinions because of the dynamic character of the formation process. However, there are certain peculiarities when it comes to a public opinion of a whole society.

¹⁰⁴ Franz Lorenz, "Verkümmerung der Meinungsbildung," *Soziale Welt* 3, no. 3 (1952): 250, <http://www.jstor.org/stable/40875082>.

¹⁰⁵ Lorenz, "Verkümmerung der Meinungsbildung," 250.

¹⁰⁶ Ons Abid, Salma Jamoussi and Yassine Ben Ayed, "Deterministic Models for Opinion Formation through Communication: A Survey," *Online Social Networks and Media*, Volume 6 (June 2018): 3, <https://doi.org/10.1016/j.osnem.2018.02.002>.

¹⁰⁷ Lorenz, "Verkümmerung der Meinungsbildung," 250.

¹⁰⁸ Shawn W. Rosenberg, "The Theory of Opinion Formation," in *International Encyclopedia of the Social and Behavioral Sciences*, ed. James D. Wright (Amsterdam: Elsevier, 2015), 243.

¹⁰⁹ Lorenz, "Verkümmerung der Meinungsbildung," 251.

3.1.1. Public Opinion

‘Public opinion represents the thought of any given group of society at any given time toward a given object.’¹¹⁰ This definition already highlights the differences between private opinion as discussed above and public opinion. These differences are not only the sheer number of people who share this opinion, but rather the process behind the formation. Due to the immense size of people involved in this process, it is slow and reactionary.¹¹¹ This means that the public opinion is most often made up of older established ideas, whereas new ideas stay within the minority.¹¹² The base knowledge in the case of the public opinion is the shared past, which means that the further back in time these attitudes have been established, the less understandable they become for the individual. This process is called tradition formation and when one questions these traditions and attitudes that come from an obscure past that is then active public opinion.¹¹³ There are certain aspects that inform this active opinion. Space and time are decisive factors. For one, there are certainly traditions and attitudes that are specific to the place one resides in. However, opinion formation is also heavily influenced by the regime of the country.¹¹⁴ On the other hand, the same argument can be made for the factor time. Not only does time become important as it takes information a while to be passed through a society and until it reaches every corner of it, but it also does when it comes to the opinion between generations, because the information available to the public can differ greatly between two generations.¹¹⁵ Therefore, public opinion formation is a much more complicated process than private opinion formation, since it is so bound by time, space and tradition. Consequently, this also means that in order to understand the interviews from the common people side better, the specific character of German public opinion formation needs to be delved in further.

In Germany, the formation of public opinion is, of course, still bound by space, time and tradition, however the dynamic process of private and public opinion informing each other and building onto each other differs greatly from the standard model. Outwardly, the German public opinion is said to be influential, meaning that when it comes to large scale issues, it is especially powerful.¹¹⁶ A healthy opinion formation is defined as equal parts

¹¹⁰ Edward L. Bernays, “Manipulating Public Opinion: The Why and The How,” *American Journal of Sociology* 33, no. 6 (1928): 959, <http://www.jstor.org/stable/2765989>.

¹¹¹ Bernays, “Manipulating Public Opinion,” 959.

¹¹² Bernays, “Manipulating Public Opinion,” 959.

¹¹³ Bernays, “Manipulating Public Opinion,” 958-959; W. Phillips Davison, “The Public Opinion Process,” *The Public Opinion Quarterly* 22, no. 2 (1958): 103, <http://www.jstor.org/stable/2746642>.

¹¹⁴ Lorenz, “Verkümmerung der Meinungsbildung,” 253.

¹¹⁵ Lorenz, “Verkümmerung der Meinungsbildung,” 253.

¹¹⁶ Jörg Bibow, “On German Public Opinion And Illusional ECB Power,” *Social Europe*, February 24, 2014,

private opinion influencing the public side and the other way around.¹¹⁷ However, in Germany there is a rift between the two.¹¹⁸ This means that the formation of opinion is seen as an entirely private matter that happens in a group with like-minded people and not within the whole society.¹¹⁹ This theory differs from the outward portrait some articles paint of the German public opinion, meaning that on a higher level the opinion is more uniform, but on lower levels, within society, there is diversity.¹²⁰ Thus, according to Lorenz, public opinion is a state affair that stays separated from the private, which is caused by Germany's history as a society of obedient subjects, which has not evolved away from this old age mentality.¹²¹

In addition to the historic evolution of the public opinion, the manner in which Germans gain the information to form their private opinion also differs from the norm. The average German does not see conversation or discussion as an art form, which means they gain their knowledge much rather from a speech that they then need to analyse rather than from an avid discussion with people from different backgrounds.¹²² Depending on what the individual wants to be informed upon the hierarchy of which medium they consults also changes, meaning that the type of information presented to them is already different.¹²³ This makes German public opinion formation much more complicated than the already complex standard process of opinion formation. The thoughts and judgments portrayed in the interviews by the general public are not reflective of one public opinion, but rather illustrate their specific group affiliation and group opinion. This means that the private opinion of the interviewees is dependent on the sub-group they are a part of. What becomes important then is what information and knowledge is provided through the individual sub-groups. This can be seen through the analysis of the values that are communicated, as the opinion is the basis of the behaviour and position of any individual.

<https://socialeurope.eu/german-public-opinion>; Thilo Zimmermann, "Public and published opinion in Germany: obstacles for a Social Europe?" *Open Democracy*, April 19, 2015, <https://www.opendemocracy.net/en/can-europe-make-it/public-and-published-opinion-in-germany-obstacles-for-social-eur/>.

¹¹⁷ Lorenz, "Verkümmerung der Meinungsbildung," 253.

¹¹⁸ Lorenz, "Verkümmerung der Meinungsbildung," 247.

¹¹⁹ Lorenz, "Verkümmerung der Meinungsbildung," 245.

¹²⁰ Bibow, "On German Public Opinion;" Zimmermann, "Public and published opinion in Germany."

¹²¹ Lorenz, "Verkümmerung der Meinungsbildung," 246.

¹²² Lorenz, "Verkümmerung der Meinungsbildung," 252.

¹²³ Uwe Hasebrink et al., "Informationsrepertoires der deutschen Bevölkerung: Konzept für eine regelmäßig durchzuführende bevölkerungsrepräsentative Befragung im Rahmen des Vorhabens 'Erfassung und Darstellung der Medien- und Meinungsvielfalt in Deutschland'," *Arbeitspapiere des Hans-Bredow-Instituts*, 24 (Hamburg: Leibniz-Institut für Medienforschung): 8, https://www.ssoar.info/ssoar/bitstream/handle/document/71889/ssoar-2012-hasebrink_et_al-Informationenrepertoires_der_deutschen_Bevolkerung_Konzept.pdf?sequence=4&isAllowed=y&lnkname=ssoar-2012-hasebrink_et_al-Informationenrepertoires_der_deutschen_Bevolkerung_Konzept.pdf.

Lastly, before looking into the formation of the clergy opinion, what needs to be discussed for how the public opinion is formed is the false consensus effect. This effect entails that an individual thinks their own opinion must be the same as the public opinion is.¹²⁴ This does not mean that the individual thinks that their opinion is shared by the majority, but rather that their opinion is very common within society, because in the formation of public opinion the majority of the public does not always have to be involved.¹²⁵ So, as people project their views onto society at large, it becomes important how their opinion formation was influenced.¹²⁶ If, for example, one is not very educated on a particular subject or one samples the opinion from individuals who are not informed about a topic, the perception of the public opinion and the projection of one's own views are rather poor.¹²⁷ In general, the more heterogeneous the group is, the better the perception of public opinion, because one engages in discussion and encounters various opinions and perhaps even disagreement.¹²⁸ For my interviewees, all public side participants are more educated than the general public, as they have all gone to university and finished a diploma that equals a Master degree. Due to this, it can be speculated that the false consensus effect would be less of a problem when it comes to the analysis of the interviews.¹²⁹ Conclusively, this section has demonstrated that public opinion in general, but also more specifically in the German case, is not homogenous and the formation depends on various factors. The most significant factor for this formation is the base knowledge and the information sources which then form their private opinion.

3.1.2. Clergy Opinion

The two elements, base knowledge and information sources, differ greatly between the general public side and the clergy side. In Germany, a clergy member receives all of their initial information at university while studying theology. Universities are seen as the centre of knowledge creation and they also serve a political function as they train the future elite, which includes clergy.¹³⁰ The German university landscape is mainly public, with only about a fourth of higher education being private institutions.¹³¹ So, public universities are essential for

¹²⁴ Magdalena Wojcieszak and Vincent Price, "What Underlies the False Consensus Effect? How Personal Opinion and Disagreement Affect Perception of Public Opinion," *International Journal of Public Opinion Research* 21, no. 1 (Spring 2009): 25, <https://doi-org.eur.idm.oclc.org/10.1093/ijpor/edp001>.

¹²⁵ Wojcieszak, "What Underlies the False Consensus Effect?" 27; Davison, "The Public Opinion Process," 92.

¹²⁶ Wojcieszak, "What Underlies the False Consensus Effect?" 28.

¹²⁷ Davison, "The Public Opinion Process," 99.

¹²⁸ Wojcieszak, "What Underlies the False Consensus Effect?" 26.

¹²⁹ Appendix D through F.

¹³⁰ Philip G. Altbach, *Comparative Higher Education: Knowledge, the University, and Development* (Westport: Ablex Publishing, 1998): 3.

¹³¹ *Hochschulen nach Hochschularten*, (March 2021), Wiesbaden, Germany: Statistisches Bundesamt, <https://www.destatis.de/DE/Themen/Gesellschaft-Umwelt/Bildung-Forschung->

national development, because they help define the ideology of Germany and their research is the basis for any further development.¹³² Specifically the three pillars of university knowledge are fundamental for the German society; knowledge is universal, open to or criticisable by all, and all-inclusive or non-discriminatory.¹³³ In order for the transfer of knowledge to run smoothly, there needs to be a certain degree of clarity and accuracy, which means that the knowledge transfer also depends largely on the teachers and professor, which are at the centre of the institutions.¹³⁴ However, these teachers are chosen by the institutions, so it becomes important to examine who operates the faculties.

Within the university system, there are 34 faculties for Catholic theology and 32 faculties for Lutheran theology.¹³⁵ However, despite no obvious difference in numbers, the Catholic church is the sponsor for 14 out of those 34 institutions, whereas the Lutheran church only does the same for two institutions.¹³⁶ This sponsorship clearly entails power, because whoever finances an organisation also has a say in its operations. However, for all of them, the church actually influences what will be taught to their future elite, as the core of this education remains Christian even at public universities.¹³⁷ However, at these public universities they also have to follow certain university standards. Teaching at a university forces the churches to continuously adapt their teaching to new developments, as well as forcing them to work under the rules of scientific communication and result production.¹³⁸ However, the state fulfils more of an organisational task at the public university theology faculties, because the power remains with the churches.¹³⁹ More specifically, the Catholic church only allows Catholic theology to be taught in accordance to them and their teachings, even in public school.¹⁴⁰ In the private institutions, they have free reign over the curriculum and the staff, which in turn makes the education less desirable than at a public university,

Kultur/Hochschulen/Tabellen/hochschulen-hochschularten.html.

¹³² Altbach, *Comparative Higher Education*, 5.

¹³³ Ronald Barnett, "University Knowledge in an Age of Supercomplexity," *Higher Education* 40, no. 4 (2000): 413, <http://www.jstor.org/stable/3448008>.

¹³⁴ Elisabeth Fischer, and Martin Hänze, "How do University Teachers' Values and Beliefs Affect their Teaching?" *Educational Psychology* 40, no. 3 (2020): 300, DOI: 10.1080/01443410.2019.1675867; Altbach, *Comparative Higher Education*, 4.

¹³⁵ Claudia Keller, "Herr, lass Hirn regnen!" *Der Tagesspiegel*, March 2, 2012, <https://www.tagesspiegel.de/wissen/katholische-theologen-herr-lass-hirn-regnen/6276154.html>.

¹³⁶ Keller, "Herr, lass Hirn regnen!"

¹³⁷ Ernst Thomas Emde, "Die Theologischen Fakultäten zwischen Wissenschaftlicher Freiheit und Kirchlicher Bindung: zu den Rechtsfolgen der Kirchlichen Beanstandung eines Katholischen Universitätstheologen," *Archiv des öffentlichen Rechts* 106, no. 3 (1981): 397, <http://www.jstor.org/stable/44306079>.

¹³⁸ Keller, "Herr, lass Hirn regnen!"

¹³⁹ Emde, "Die Theologischen Fakultäten zwischen Wissenschaftlicher Freiheit und Kirchlicher Bindung," 398-399.

¹⁴⁰ Emde, "Die Theologischen Fakultäten zwischen Wissenschaftlicher Freiheit und Kirchlicher Bindung," 400.

because the academic standard of exchange is not given.¹⁴¹ This also means that the three pillars of university knowledge are not always fulfilled. Especially the element which emphasises criticizability is not fulfilled in private institutions of the churches, but the other two, universality and inclusivity, are not fulfilled even in public universities, because the teachings will only go as far as the church wants them to go and women are not welcome when it comes to Catholic priesthood.¹⁴² Thus, the education of the theological knowledge that builds the base of the knowledge the clergy will have throughout their career is mostly a cooperation between state and church, but with the dominance clearly on the church side.

Lastly, when looking at the knowledge the clergy side has, it is not only important to identify who determines the curriculum, but also to specifically examine that curriculum to see the specific modules students have to take, which would teach them about the church tax. For this, four module catalogues, two Catholic and two Lutheran, were examined. The universities were chosen based on their sponsorship status, out of the four one is sponsored by the Catholic church, Fulda University, and the rest are public, which resembles the German university landscape for theology as mentioned above since approximately one fourth is sponsored by the church. Additionally, selecting two universities from either denomination also resembles the split of the theology faculties of Germany at large. The catalogues were chosen because they are all for the same degree status, a Magister or equivalent. Fulda University included church law in seven modules, one of them being specifically about church law and the others regarding it as one subject among various items to be discussed.¹⁴³ Regensburg University included church law in eight modules and similar to Fulda, one was dedicated to law in its entirety.¹⁴⁴ The subject of church law is, of course, not equal to the subject of the church tax, but it certainly is a section of church law and it could therefore be plausible that the tax will be at least discussed if not thoroughly studied. On the Lutheran side, modules containing church law could not be identified at all. It is possible that in Erlangen/Nuremberg University law or the tax are studied in the modules ‘Practical Theology’ or ‘Church History’, which both are part of the curriculum at three different points in time, as there is a logical connection between the subjects and the tax.¹⁴⁵ In Marburg

¹⁴¹ Keller, “Herr, lass Hirn regnen!”

¹⁴² Barnett, “University Knowledge in an Age of Supercomplexity,” 413.

¹⁴³ “Studieren an der Fakultät Fulda,” Modulhandbuch Magisterstudiengang, Theologische Fakultät Fulda, last modified November 8, 2016, <https://www.thf-fulda.de/downloads-dokumente.html>.

¹⁴⁴ “Magister Theologiae,” Modulbeschreibung, Universität Regensburg, last modified August 20, 2018, <https://www.uni-regensburg.de/studium/modulbeschreibungen/magister-theologiae/index.html>.

¹⁴⁵ “Magister Theologiae,” Philosophische Fakultät und Fachbereich Theologie, Friedrich-Alexander Universität Erlangen-Nürnberg, last accessed March 30, 2021, https://www.theologie.fau.de/studium/439-2/studium-der-evangelischen-theologie/#collapse_8.

University, the subject of the tax could be studied in various modules ranging from ‘Practical Theology’, which discusses society’s relationship with the church, over the five modules on ‘Church History’ and the three modules on ‘Interdisciplinary Studies’, which include subjects about church and state and religious politics, to the two modules on ‘Religion in Media’.¹⁴⁶ For all of them it cannot be determined how thorough or if church tax is a subject that is studied at all. However, the difference of possibilities shows that even on the clergy side the base knowledge is not the same and depends on which denomination a clergy member belongs to and which university they attended.

So, the opinions are formed differently on the public side and on the church side. This leads us to believe that the results of these processes are different on the two sides, but in order to see how different the outcomes actually are, specific opinions need to be examined. Before what is said through the dominant discourses can be analysed, the circumstances must first be examined, as they lay the foundation for the analysis of the text itself.

3.2. Influential Circumstances

Despite the desire for equal circumstances and the same interview experience with all interviewees, for example through asking the same amount and to a certain degree similarly worded questions or using the same recording method, there are certain setting features that cannot be controlled and are quite influential for the results and analyses of said results. They are influential, as power arises from the place one has in the world, potentially shaped by gender, age, status or class, and from that power one’s voice emerges.¹⁴⁷ Consequently, what is said is in part dependent on the power that the individual possesses, which is why this analysis of the circumstance becomes significant. Story-telling is a joint enterprise – an engagement between the enquirer and the respondent, making the relationship between the two powerful in the analysis of the story.¹⁴⁸ Additionally, knowledge is the result of social interaction and social relation, meaning that the relation between the interviewer and the interviewee is the basis of the knowledge production.¹⁴⁹ This relationship influences the narration and therefore the produced text.

¹⁴⁶ “Modulhandbücher,” Evangelische Theologie, Universität Marburg, last accessed March 30, 2021, <https://www.uni-marburg.de/de/fb05/fachbereich/downloads/studierende/modulhandbuecher>.

¹⁴⁷ Robyn Fivush, “Speaking Silence: The Social Construction of Silence in Autobiographical and Cultural Narratives,” *Memory* 18, no. 2 (2010): 90, doi:10.1080/09658210903029404.

¹⁴⁸ Lindsay French, “Refugee Narratives; Oral History and Ethnography; Stories and Silence,” *The Oral History Review* 46, no. 2 (2019): 274, DOI: 10.1093/ohr/ohz007.

¹⁴⁹ Naomi van Stapele, “Intersubjectivity, Self-Reflexivity and Agency: Narrating about ‘Self’ and ‘Other’ in Feminist Research,” *Women’s Studies International Forum* vol. 43 (March-April 2014): 14, <https://doi.org/10.1016/j.wsif.2013.06.010>.

First, as previously mentioned, all interviewees were asked similar questions. There were some differences as the church leaver was asked about the leaving process whereas the members of the church, participating and non-participating, were asked about ever considering leaving the church before, but, all in all, everyone was asked 16 questions. This is significant, because the length of the interviews differed quite drastically. Whereas the clergy members spoke for a minimum of 30 to even 40 minutes, on the public side only one interviewee reached the 30-minute mark.¹⁵⁰ The other two answered so quickly and concisely that the interviews were finished in less than 15 minutes.¹⁵¹ This could be explained with the base knowledge they have in the way that they simply did not know more about the topic and therefore had less information to fill their answers. However, length of speech is also an indicator of dominance. The longer and louder one speaks, the more dominant they are in the conversation, as well as that they are perceived as more influential.¹⁵² It is clear that the intention of an interview is to have the interviewee talk about their experiences, but this length dominance already gives an idea about the power relations of the interview.

Second, the relations between the interviewer and interviewee were drastically different between the two categories of clergy and general public. The public participants are an illustrative choice due to their position on the agreement with the church tax spectrum. They happen to all be female and in their late 20s. These interviews also took place in a familiar setting to the interviewer. On the other hand, the clergy members were all male, in their 40s to 50s and prior to the interview were either complete strangers or relative strangers, meaning the interviewer had never met them before or only met them briefly. The interviews also took place in their offices, which the interviewer had never been to before, so it was an unfamiliar setting and to an extent also an unfamiliar conversation partner.

These details all play a role when it comes to dominance and power, as power is multifaceted and can be less or more overt depending on the item that produces a power difference.¹⁵³ For one, power relations between men and women certainly exist, meaning that women use language that is perceived as less confident and influential whereas men often assume the dominant role in cross-sex conversations.¹⁵⁴ In addition, age is also a factor, seeing

¹⁵⁰ Appendix A through D.

¹⁵¹ Appendix E and F.

¹⁵² Charles R. Berger, "Power, Dominance, and Social Interaction," in *The International Encyclopedia of Communication*, ed. W. Donsbach (New York: Wiley, 2008), 2-3, <https://doi.org/10.1002/9781405186407.wbiecp093>.

¹⁵³ Fairclough, *Language and Power*, 35; Marianne Schmid Mast, "Interpersonal Behaviour and Social Perception in a Hierarchy: The Interpersonal Power and Behaviour Model," *European Review of Social Psychology* 21, vol. 1 (2010): 4, DOI: 10.1080/10463283.2010.486942.

¹⁵⁴ Fairclough, *Language and Power*, 34; Berger, "Power, Dominance, and Social Interaction," 4.

as young people are perceived as less dominant than older individuals.¹⁵⁵ Further, if people meet for the first time, their behaviour is the source of the first impression and this impression also includes the power one attributes to the person opposite.¹⁵⁶ The more powerful one perceives the interaction partner as, the less powerful one feels.¹⁵⁷ What this means for these interviews is that this status of not knowing the interaction partner, when it comes to the clergy interviews, had an influence on the interviewer not only during the interview, but also now in the analysis of the interviews.

Additional to the formality and politeness, the clergy interviewees also indicate that this difference in power was recognised.¹⁵⁸ There were also certain formal hierarchies present through pre-existing structures, as the clergy members are authority figures through their position within the church and in the case of the first voice of the clergy side even to a higher degree as he is the priest in the town the interviewer lives in, giving him structural power.¹⁵⁹ These hierarchies did not exist on the public side, as the interviewees have the same status as the interviewer and if anything the interviewer knew more about the topic giving her more perceived power. Therefore, education on the topic of the church tax also played a role. The discourse type, which in this case was religious discourse, comes with certain roles. This means that there are two sides in the interview, one for the authority figure that is more educated in the topic and the other for the person receiving the information.¹⁶⁰ This more educated person is in control of the content and they also get appointed a leadership role within the conversation due to their education status.¹⁶¹ For the clergy side, the leadership role would definitely be filled by the interviewees, whereas for the public side, if anyone did assume this leadership position, it most likely was the interviewer.

These multiple facets of power were demonstrated in the interviews. The dominance during the interviews with the clergy members was clearly on their side due to gender, age, education, status and length of speech. In the general public's interviews, this dominance towards one side was not as drastic, since gender, age and status did not play a role here. Only for education on the topic and length of speech did power structures come into play. What this means for the following analysis of the value transmission during the interviews is that belonging to either the clergy or the public side does have an influence on how these values

¹⁵⁵ Fairclough, *Language and Power*, 34.

¹⁵⁶ Schmid Mast, "Interpersonal Behaviour and Social Perception in a Hierarchy," 4.

¹⁵⁷ Schmid Mast, "Interpersonal Behaviour and Social Perception in a Hierarchy," 10.

¹⁵⁸ Fairclough, *Language and Power*, 66.

¹⁵⁹ Schmid Mast, "Interpersonal Behaviour and Social Perception in a Hierarchy," 5; 9.

¹⁶⁰ Fairclough, *Language and Power*, 59.

¹⁶¹ Fairclough, *Language and Power*, 46; Berger, "Power, Dominance, and Social Interaction," 4.

are communicated. The clergy side is very informed about the topic and they are also to a certain degree aware of their dominant position. The public, on the other hand, might be less informed about the topic and rely more on hearsay than formal education on the topic. So, for these interviews at least the belonging to either side does play a role when it comes to power and dominance relations.

3.3. Communication of Values

The next step of the discourse analysis is to identify the dominant discourse and any shifts in the discourses that are discussed. This methodology highlights the discourses which the interviewee chooses to talk about within the overall religious discourse that is the theme of the interview, showing what is important to that individual and this communicates their values. The interviews were intentionally left open and the interviewees were given space to expand their ideas and beliefs in order to gain this insight into their values. As values are ‘backward and forward looking’, because they are shaped by our past experiences but also inform our future decisions, they build the basis of our attitudes and reasoning.¹⁶² They are also subjective and private, which means that they are not communicated easily, but rather subconsciously if challenged.¹⁶³ This makes these interviews an appropriate setting for the communications of values, because the interviewees knew that they were part of a larger analysis where other voices from all over society were included and therefore their voice was somewhat challenged. Lastly, values are a private matter, but they are also culturally informed, which means that certain social values of our society influence our own personal values to a degree.¹⁶⁴ This comes into play with this analysis as one of the public is from a different culture as all the other participants, which has a grand effect on her value system and how she communicates it.¹⁶⁵

As one would expect due to the topic of the interview, the dominant discourse of all the interviews is religious discourse. This becomes evident through the usage of culturally specific terms such as the interviewees mentioning Easter or Christmas, talking about the Bible or faith and mentioning church services from baptisms to funerals.¹⁶⁶ The clergy side mentions even more specific religious keywords such as pastors, deacons and the Diakonie on the Lutheran side and sacristans, the diocese, Caritas Association and the Christian message

¹⁶² Andrew Sayer, *Why Things Matter: Social Science, Value and Ethical Life* (New York: Cambridge University Press, 2011), 26; 32.

¹⁶³ Sayer, *Why Things Matter*, 26-27.

¹⁶⁴ Sayer, *Why Things Matter*, 27.

¹⁶⁵ Appendix D.

¹⁶⁶ Appendix D through F.

on the Catholic one.¹⁶⁷ Not only are the words used or the overarching topic indicators for this dominant discourse, but on the clergy side specifically the individuals themselves and their position dictate the religious discourse. They specifically mention their own denomination's services with the Catholic priest talking about the 'First Communion, Confirmation and a lot of the preparation for these sacraments', whereas in the beginning the Lutheran priest refers only to the Diakonie by name when talking about the social welfare institutions.¹⁶⁸ Along with the religious discourse, there are also sub-discourses present.

Firstly, a political discourse is present in all interviews, but to a larger extent more apparent within the clergy responses. For the public side, whereas the two church members mention political indicators such as talking about legal issues, 'the church should not be involved in political decisions', and political ones like the 'CSU government' in Bavaria being Christian, the church leaver puts a much larger focus on it.¹⁶⁹ She mentions the German state multiple times and also firmly locates the church tax in the political discourse. The interviewee describes the relationship between church and state as a duality. On one hand, she does not want 'the church [to be pushed] onto the state', but, on the other hand, she also talks about the church 'getting money from the state to run things'.¹⁷⁰ This idea goes back to how the opinion of the tax is formed through the base knowledge, which in the case of the church leaver is that the tax is paid by the state to the church and this informs her negative opinion of the church tax. The clergy interviews delve deeper into the political discourse than the public do. They speak about the tax going 'back to the Weimar Constitution' and the Basic Law of Germany, as well as the corporate status the churches have in Germany as 'a certain privilege [that] all religious communities are entitled to', which shows their vast knowledge when it comes to legality of the tax.¹⁷¹ The Catholic priest also mentions 'the task of running the kindergartens [being] the responsibility of the city administration, a municipal task' and the 'mayor [being] very grateful that the municipality does not have to take over this task', which is done to emphasise the connection between state and church as a positive.¹⁷² However, what stands out the most is the church tax being called a 'win-win situation' by two of the three clergy members.¹⁷³ Both of these use the term to highlight the positive aspects of the church

¹⁶⁷ Appendix A through C.

¹⁶⁸ Appendix A and B; Whereas in English the translation is Confirmation, there is a difference between the Catholic and Lutheran sacraments in German (Firmung and Konfirmation). Even though it looks like the Catholic priest could also be referring to the Lutheran sacrament, in the original German interview he clearly only ever refers to the Catholic ones.

¹⁶⁹ Appendix E and F.

¹⁷⁰ Appendix D.

¹⁷¹ Appendix B and C.

¹⁷² Appendix A.

¹⁷³ Appendix B and C.

tax for the state and thus for society at large: ‘the win-win situation now exists because we [the church] simply take a lot of tasks off the municipalities’ hands’ and ‘the transmission of faith and values in all possible forms: in the day-care centres for children [...] is a win-win situation for the state’, saying that ‘what we [the church] do in terms of cultural promotion is simply too valuable for the state’. The idea behind it is that the church tax is beneficial for all and not just for the church organisations.

Secondly, similar to the political discourse an economic discourse is also present in all interviews. The churches are described by the public as companies with revenues, expenses, maintenance and financial assets.¹⁷⁴ However, the clergy side delves much deeper into this concept. With actual figures and identifying ‘the two churches with their diaconical organisations and Caritas together [as] the second largest employer of Germany after the state’, the clergy highlight the positive aspects of the economic side of the church.¹⁷⁵ Once again, the Catholic priest’s interview stands out, because through his narrative he equates his parish to a small business and himself to the CEO position of said business.¹⁷⁶ Right from the beginning he lists off ‘about 120,000 Euros in personnel costs for the sacristan, the church musician, the secretary, the cleaning staff’ which he gets ‘about 80,000 Euros for, so the parish has to pay 40,000 Euros itself for the personnel’. Later on he breaks down the costs of a funeral, stating that now a faithful pays ‘a total of 120 Euros’ which ‘if [he] no longer had the church tax, would certainly be many times higher [as he] still had to pay the sacristan, the heating, etc., [meaning] the faithful would have to pay a lot more for a funeral’. After, he even states the hourly rate that he would be owed by the faithful, making this business character pronounced. This rhetoric revealed an entirely new side of the church, seemingly far away from traditional understanding of the dominant religious discourse. Only one person on the general public side indicates that she knows of the extent that is the economic side of the church. This is the participating church member calling the entire church institution a ‘global business’ that is ‘globally organised’.¹⁷⁷ This economic side also plays a role when she is referring to the church a ‘service provider’. This sentiment is hinted at in all of the interviews, but the Catholic priest is the only other person interviewed willing to call this ‘service character’ out. He talks in depth about the services the church provides and how much it would cost if the church tax were abolished, but also the negative aspects this ‘service

¹⁷⁴ Appendix D through F.

¹⁷⁵ Appendix A through C.

¹⁷⁶ Appendix A.

¹⁷⁷ Appendix F.

character' brings.¹⁷⁸ This is another instance where the economic discourse is highlighted and the multifaceted character of the church is discussed.

Thirdly, a social discourse is also present in the interviews. All interviewees mention some form of social welfare, support and care, tradition and history, community, and the church being a provider of direction.¹⁷⁹ When talking about the separation of church and state, the non-participating church member says that 'on the basis of a centuries-old background, where our country and our continent is Christian [...] it's legitimate that such views still play a role'.¹⁸⁰ What is also mentioned in this aspect are socio-religious terms such as the church services of Baptism, Confirmation, Communion, Wedding and Funerals. Despite these being part of the religious discourse, the way in which they were mentioned throughout the interviews, especially on the public side, always highlighted the social aspect of these gatherings. The church member states 'it is part of life that the church accompanies us, from baptism to funeral, and everybody wants that'.¹⁸¹ Out of the three mentioned sub-discourses, political, economic and social, this last one is perceived as having been attributed the most value by the interviewees. The church leaver even goes so far as to say that 'it's probably in the benefit to stay in the church, just simply due to the marriage situation', as well as 'if you're planning on having children and you'd like to have them baptised and go through communion'.¹⁸² Despite not agreeing with the entire system of the tax, she attributes so much worth with the church services and their central role in a person's life that she sees it as a reason to stay. This shows that even though political and economic aspects influence the opinion on the church tax, it is the social aspect that is deemed the most valuable. For all three sub-discourses, the clergy side gave more in-depth and multifaceted points of view, whereas the public side, despite mentioning all aspects, focuses much more on the social rather than the other two.

Finally, one item stood out from the rest and it seemed vital to analyse it further than only through the discourse analysis and that is the concept of morality. For this, two interviews have been contrasted, the Catholic priest's and the church leaver's.¹⁸³ These two specifically talked about the moral aspects of the church tax, but they interpret morality entirely apart. The church leaver sees it as morally right for a believer to contribute that

¹⁷⁸ Appendix A.

¹⁷⁹ Appendix A through F.

¹⁸⁰ Appendix E.

¹⁸¹ Appendix F.

¹⁸² Appendix D. With the marriage situation, the interviewee D means that if both partners have left the church, one cannot marry in the church setting afterwards.

¹⁸³ Appendix A and D.

amount of money to the church that they ‘can and are willing to give’.¹⁸⁴ Moreover, she sees it as morally wrong for the state to be ‘dictating to you what you should give’ and she does not want to ‘be told how much [she should be] giving to [her] belief system’. So, for her the concept of morality comes into play with the church tax as the tax and the inherent ‘dictating’ of the amount one gives to the church is painted as morally wrong, which is in turn why she left the church. Just like morality played a role throughout the interview for the church leaver, the concept of fairness comes up multiple times in the Catholic priest’s interview.¹⁸⁵ Due to the tax being a percentage of the income tax, he sees it as a fair system where ‘the rich have to pay more and the poor pay less’. Additionally, he also raises the question of how fair it is that the social services provided by the church are accessible to all members of society while only the church members, which at the moment make up a little more than half, pay for these services. Thus, he actually says that he ‘would find it fairer that everyone has to make their contribution and that no one can steal away from it’ raising the question of morality on the side of the church leaver. The system of the church tax insures the fairness of this payment, as ‘if [he] were to do this in a voluntary way, [he couldn’t] imagine that it would be fair’. This difference in how the concept of morality is understood highlights the overarching theme of the interviews. The aspect that the individuals on the public side choose to focus on inform their opinion, while they also mention other aspects that they do not put any further focus on. The clergy members talk about all different aspects of the church tax, but they do so only in a positive light, whereas the public side also acknowledge certain grievances.

3.4. Conclusion

In order to find out why the church tax has a bad reputation in German society, it is essential to examine the society further and see how belonging to the general public or the establishment of the church reflects on the opinion of the tax. The opinions differ between the groups, but also within the groups themselves. This is due to the varying opinion formation process, as for the public side the private opinion is dependent on the base knowledge they have, the way they process this knowledge and what their immediate surrounding’s opinion is. For the clergy side, it depends on the university they attended and their denomination, meaning that even on this side the opinion is not unanimous despite leaning towards the positive side. This means that the knowledge the person has is the most important item for their opinion formation and the belonging to either side simply informs us where this knowledge originated from and what influences might be linked to it. The clergy is very

¹⁸⁴ Appendix D.

¹⁸⁵ Appendix A.

informed about the topic due to their education and their daily confrontation with items linked to the church tax. The public side is less informed due to them not constantly being confronted with the concept of the church tax and them instead having to seek out information. However, they are faced with less limitations when it comes to voicing their opinion. While the clergy presents multifaceted perspectives of the church tax, the general public concentrate on one issue, i.e. welfare or morale, and this informs their opinion to a large extent. Seeing as one issue can have a great impact, it now becomes vital to analyse the various sources available to the public side in order to see if there is a bias in the sources available to the German society that causes the bad reputation of the church tax.

4. Available Public Information

The reputation of the church tax originates in the news coverage surrounding it since this is where most people get their information about it and it builds the base knowledge of the formation of the opinion on the tax. In Germany, newspapers, especially those accessible through the Internet, are part of the top three sources for information gathering and keeping up-to-date on relevant issues.¹⁸⁶ News about religion is available from various source such as private newspapers, Christian news or information provided by the German government. When referring to private press, this indicates that they are neither affiliated with the church nor with the government and are therefore perceived by the reader as independent. The Christian press encapsulates various newspapers that are openly biased towards one denomination, are funded by the church or run by a department of the church. The source of the information provided by the government depends heavily on the topic, but for the church tax the information is provided by the *Bundeszentrale für politische Bildung* (Eng. the Federal Agency for Civic Education). Looking at these varying sources is vital in addressing the question of what information about the church tax is currently readily available to the public and in turn informs their opinion on the tax.

For the private press, the first ten articles that came up when searching for ‘Kirchensteuer’ (Eng. church tax) in the news tab of the German Google were used.¹⁸⁷ For the Christian press, the same search engine was used and for each denomination the first five articles that came up when searching for church tax in combination with ‘Katholisch’ (Eng. Catholic) and ‘Evangelisch’ (Eng. Lutheran) respectively were analysed. These first ten articles in Google are clicked on at a drastically different rate, with the first having a follow-through of 28.5% and the tenth only being clicked on 2.5% of the time.¹⁸⁸ Nevertheless, the whole first page of google results makes significant statements about the relevancy of the articles, as it gets 95% of the clicks with most people not even looking at any further pages.¹⁸⁹ Only for the information provided by the government, the search engine within the website of the Federal Agency for Civic Education rather than Google was used, but the search term remained the same. The searches were all done on the same date, the 6th of April 2021, and the same number of articles were analysed from each group; ten articles each and in the case

¹⁸⁶ Hasenbrink et al., “Informationsrepertoires der deutschen Bevölkerung,” 13.

¹⁸⁷ Studie von oben: p.44: google.de als nummer eins wenn man etwas nachschlagen will! persönliches interesse

¹⁸⁸ Johannes Beus, “Why (almost) everything you knew about Google CTR is no longer valid,” *Sistrix*, July 14, 2020, <https://www.sistrix.com/blog/why-almost-everything-you-knew-about-google-ctr-is-no-longer-valid/>.

¹⁸⁹ Madeline Jacobson, “How Far Down the Search Engine Results Page Will Most People Go?” *Leverage Marketing*, accessed May 5, 2021, <https://www.theleverageway.com/blog/how-far-down-the-search-engine-results-page-will-most-people-go/>.

of the Christian press five from each denomination. Using sources from both denominations is important, because it allows differences between the two to be discovered. In addition, church members actually read news about their own denomination more than any other, which means that it is vital for a thorough analysis to include both sides.¹⁹⁰ For all sources, textual analysis is used to determine underlying themes and the tone of each article.¹⁹¹ This means that the articles are analysed based on the subjective but informed perspective of a German citizen that categorised them based on the perception of the word choice and themes discussed emulate. Next, the articles are assorted by the amount of clarification about the church tax as a whole beyond the singular issue the article deals with provides. This clarification is important, because the story providing background information about the tax is what builds a knowledgeable foundation for the opinion formation, as well as answering the question of what base-information is currently available to the public.

The articles of the private press and the Christian press all date back no longer than 2020, which shows how relevant this topic still is in the German society despite there also being a much more current, and serious issue, about the Cologne cardinal in the news in early 2021.¹⁹² Even further, in early 2021 newspapers also covered the Catholic blessing ban of homosexual couples.¹⁹³ Therefore, the coverage of religious news had multiple relevant issues fighting for readers' attention. The church tax certainly is not the most pressing issue at the moment, but the timeline of the top ten articles proves that it is, nevertheless, a topic that is being heavily discussed in society. So much so that all results gathered for this analysis do not date back further than one year.

4.1. News Coverage by Private Press

When reviewing publicly available information, news coverage by independent press companies comes to mind first. Media plays an essential role in the way people gain knowledge about all different facets of everyday life.¹⁹⁴ Moreover, newspapers in particular

¹⁹⁰ Judith M. Buddenbaum, "News about Religion: A Readership Study," *Newspaper Research Journal* 3, no. 2 (1982): 8, doi:10.1177/073953298200300202.

¹⁹¹ Alan McKee, "What Is Textual Analysis?" in *Textual Analysis*, 2-33 (London: SAGE Publications Ltd, 2003), <https://dx-doi-org.eur.idm.oclc.org/10.4135/9780857020017.n1>.

¹⁹² Tim Althoff, "Neue Details im Missbrauchs-Skandal in katholischer Kirche: Kölner Kardinal beförderte Priester – trotz Warnung," *Merkur*, April 29, 2021, <https://www.merkur.de/welt/katholische-kirche-missbrauchs-skandal-koelner-kardinal-woelki-priester-zr-90478465.html>.

¹⁹³ Elisabeth Pongratz, "Vatikan lehnt Segnung ausdrücklich ab," *tagesschau*, March 15, 2021, <https://www.tagesschau.de/ausland/europa/vatikan-segnung-homosexuelle-101.html>.

¹⁹⁴ Claes H. de Vreese and Hajo Boomgaarden, "News, Political Knowledge and Participation: The Differential Effects of News Media Exposure on Political Knowledge and Participation," *Acta Politica* 41 (2006): 317, doi:10.1057/palgrave.ap.5500164.

are an important asset in the public agenda setting.¹⁹⁵ Therefore, if newspapers report about a subject it becomes part of the public discourse and gains traction. In turn, this means that if something is not discussed by the news media, it does not become part of the national discourse. Through this, newspapers become a great tool in picking up what issues the public is talking about, as well as the tone they are using to talk about it. There is a cyclical relationship between the coverage a subject gets and the level of public interest, both sides influence each other.¹⁹⁶ The online version of newspapers makes it even more accessible to readers as it often is distributed for free, whereas the print version one must pay for. However, every version no matter if online or in print helps the readers construct their own reality, because this construction is influenced by the information a person receives.¹⁹⁷ Therefore, this source becomes important as the most likely way of people getting news about the church tax.

The ten articles this section deals with stem from various news agencies. This selection includes nationwide publications such as *Tagesschau*, *die Zeit*, *die Welt* and *Deutschlandfunk*, as well as local news agencies such as *RadioRST* and *RheinischePost*. Especially the *Tagesschau* is widely regarded as the most read source for information about political and societal news.¹⁹⁸ The inclusion of both local and nationwide papers also reflects the German spectrum of what is consumed most with regional newspapers being very important in the opinion formation of the average German.¹⁹⁹ Essentially, these ten articles are a representation of what is available to and consumed by the wider public.

Out of the ten articles, two have a favourable tone, five a critical one and the last three can be viewed as relatively neutral as they feature positive and negative aspects equally. This classification of favourably and critically toned articles does not equate favourable to a good article and critical to a bad one. Rather, the way the article talks about the church tax either provokes positive or negative feelings about the tax in the reader. For example, when the article calls the church tax an issue and says the church has a ‘structural problem’ and is in a ‘crisis’ which causes a ‘negative trend’, it would be classified as using critically toned words.²⁰⁰ This classification makes no comment on the value the information provided has; it

¹⁹⁵ Maxwell McCombs, *Contemporary Public Opinion: Issues and the News* (New York: Routledge, 1991), 11, <https://doi.org/10.4324/9781351226745>.

¹⁹⁶ McCombs, *Contemporary Public Opinion*, 16.

¹⁹⁷ McCombs, *Contemporary Public Opinion*, 12.

¹⁹⁸ Hasebrink et al., “Informationsrepertoires der deutschen Bevölkerung,” 35.

¹⁹⁹ Hasebrink et al., “Informationsrepertoires der deutschen Bevölkerung,” 53.

²⁰⁰ “Kirchen in Geldnot,” *Tagesschau*, April 4, 2021, <https://www.tagesschau.de/wirtschaft/kirchen-in-geldnot-101.html>.

simply analyses whether the overall tone of the articles available to the public is projecting a positive attitude or a negative one.

The two favourably toned articles go into detail about how the tax works (the legality of it as well as the actual numbers of revenue), who has to pay (specifically mentioning that richer people have to pay more than others) and in one case even what the money is used for.²⁰¹ These two give a good overview of the subject and even mention reform ideas that the ‘Protestant Church in Germany (EKD) currently [is] loudly considering lowering church tax for certain population groups’.²⁰² More specifically, they discuss the church wanting to become more flexible when it comes to tax payments during times of crisis and for younger people.²⁰³ While not praising the church tax into the high heavens, the way that the concept is portrayed can be viewed as positive as it tries to characterise the tax as a sensible and viable part of the German society.

The five critically toned articles draw a dire picture when it comes to the church tax.²⁰⁴ They speak about the dropping numbers in membership and the contradicting rise in tax revenue. The *Zeit* article particularly starts off by claiming ‘the Catholic church has massively lost credibility’ and goes into the percentages of reasons that people have left the church, claiming that ‘64% of those surveyed who have left the church within the past ten years cite paying church taxes as the reason for leaving’.²⁰⁵ Others stay more general and discuss the challenges of the church tax, the financial crisis of the church or make predictions about the future. Only two specifically call for the abolishing of the tax. Firstly, the article published on the website of the *Humanistischer Pressedienst* (Eng. humanist press service) is a report about the petition to abolish the church tax and ends with a call to action stating ‘state agencies

²⁰¹ Tatjana Befuss, “Kirchensteuer: Wofür das Geld verwendet wird,” *Focus*, March 9, 2020, https://praxistipps.focus.de/kirchensteuer-wofuer-das-geld-verwendet-wird_117937; Anne Grüneberg, “Sind Jüngere bald befreit? Die Kirchensteuer auf dem Prüfstand,” *Redaktionsnetzwerk Deutschland*, August 3, 2020, <https://www.rnd.de/wirtschaft/sind-juengere-bald-befreit-die-kirchensteuer-auf-dem-prufstand-JZFY64DJBBWNKVR2ND6M7MUKM.html>.

²⁰² Grüneberg, “Sind Jüngere bald befreit?”

²⁰³ Grüneberg, “Sind Jüngere bald befreit?”

²⁰⁴ Internationaler Bund der Konfessionslosen und Atheisten, “Schluss mit dem staatlichen Kirchensteuer-Einzug,” *Humanistischer Pressedienst*, February 24, 2021, <https://hpd.de/artikel/schluss-dem-staatlichen-kirchensteuer-einzug-19022>; *Tagesschau*, “Kirchen in Geldnot;” Mark Fehr, “Steuereinnahmen der Kirchen brechen ein,” *Frankfurter Allgemeine Zeitung*, April 3, 2021, <https://www.faz.net/aktuell/finanzen/steuereinnahmen-der-kirchen-brechen-ein-17274049.html>; Frederik Schindler, “Kirchensteuer, Sonntagsruhe, Religionsunterricht – alles soll weg,” *die Welt*, March 31, 2021, <https://www.welt.de/politik/deutschland/article229430563/Junge-Liberale-Kirchensteuer-und-Religionsunterricht-abschaffen.html>; dpa, “Umfrage: Katholische Kirche hat an Glaubwürdigkeit eingebüßt,” *die Zeit*, March 26, 2021, <https://www.zeit.de/news/2021-03/26/umfrage-katholische-kirche-hat-an-glaubwuerdigkeit-eingebuesst>.

²⁰⁵ dpa, “Umfrage: Katholische Kirche hat an Glaubwürdigkeit eingebüßt.”

should neither collect church taxes nor administer church resignations'.²⁰⁶ Secondly, the article published by *die Welt* is a report on a position paper written by the Young Liberals and calls for the decoupling of state and church and says 'church tax, Sunday rest, religious education - everything must go'.²⁰⁷ All in all, these five articles focus on negative issues, draw a pessimistic picture of the present and the future of the tax, provoking the reader to think of the concept as flawed and having lost its value in a modern society.

The three articles with a neutral tone all feature negative and positive aspects of the church tax.²⁰⁸ On the one hand, they refer to issues such as the image problem, people leaving the church and the loss of money. Waltel and Schultheis' piece is also the only article out of all ten that mentions the fact that the church tax does not pay for bishops' and cardinals' wages, meaning that even a person that has left the church is still financially contributing in this section through paying the normal income tax.²⁰⁹ However, all three also mention aspects such as rich people paying more money, the services that are paid for through the tax and the predicted quick recovery of the system after the deficits through Covid-19. In summary, these three articles paint a multifaceted picture and do not focus on either side of the discussion. They describe issues surrounding the tax thoroughly and give the reader a sense of neutrality through this varied account.

After analysing the overall tone of the articles and highlighting key aspects each of them have mentioned, what is important to look into as well is how much background information about the tax itself is provided. The clarification of the basics has no relation to the tone of the article, but rather with how thorough the concept of the church tax is covered; providing the reader with enough explanation about the tax so that they are more educated about the whole subject rather than just the one issue the article might focus on. This clarification can also take different forms, as will be seen. From this selection, three articles are defined as giving detailed background information.²¹⁰ Waltel and Schultheis clarify whose wages the church tax pays for and whose it does not. They explain what state contributions

²⁰⁶ Internationaler Bund der Konfessionslosen und Atheisten, "Schluss mit dem staatlichen Kirchensteuer-Einzug."

²⁰⁷ Schindler, "Kirchensteuer, Sonntagsruhe, Religionsunterricht."

²⁰⁸ Lothar Schröder, "Kirchensteuer ist nie Ursache, nur Auslöser für den Austritt," *Rheinische Post*, February 24, 2021, https://rp-online.de/kultur/kirchensteuer-ist-nie-ursache-nur-der-ausloeser-fuer-den-austritt_aid-56441971; Frank Waltel and Joachim Schultheis, "Weniger Kirchensteuern schaden Erzbischöfen oder Kardinälen nicht," *RadioRST*, March 18, 2021, <https://www.radiorst.de/artikel/weniger-kirchensteuern-schaden-erzbischoefen-oder-kardinaelen-nicht-896505.html>; Michael Hollenbach, "Die Kassen bleiben gut gefüllt," *Deutschlandfunk*, February 25, 2021, https://www.deutschlandfunk.de/entwicklung-der-kirchensteuern-die-kassen-bleiben-gut.886.de.html?dram:article_id=493115.

²⁰⁹ Waltel and Schultheis, "Weniger Kirchensteuern schaden Erzbischöfen oder Kardinälen nicht."

²¹⁰ Befuss, "Kirchensteuer;" Grüneberg, "Sind Jüngere bald befreit;" Waltel and Schultheis, "Weniger Kirchensteuern schaden Erzbischöfen oder Kardinälen nicht."

are, highlight the differences to the church tax and go into the history of it. While not discussing the usage of the money gained through the church tax, Grüneberg comprehensively explains the background functions of the tax, who has to pay, and how high the income through the tax is. She even mentions reform discussions that are currently going on and explains them further. Befuss makes the most exhaustive account. She explains the processes between the state and the church, even going so far as to mention other religious organisation who could use these services but do not, delves into the history of the tax and then goes into what the money is used for. These accounts give background information and clarify the concept of the church tax to any reader no matter what their education level on the tax was beforehand. In the sense of what this analysis was looking for, the information that is currently available to the public, these three articles act like a tool for the individual reader to form a more informed opinion on the church tax than if they had not read the article.

In summary, what is available to the public through independent newspapers is leaning towards critical rather than favourable and only a third provides enough background information about the tax that goes beyond the singular issue discussed in the article for the reader to gain deeper insight into the concept. This is important, because the framing of an article is used to get the attention of the audience, make complex issues accessible and relevant.²¹¹ Negative and positive framing therefore has an impact on the reader themselves and how widespread the news it is talking about is. Every frame elicits certain ideas in the reader that correspond to it and it directs them in how to proceed after reading, be that mentally or physically.²¹² Therefore, the critical tone of half of these articles highlights a possible reason for the negative reputation of the church tax at large. This reason is that if people are confronted with critically framed articles about the tax, the ideas in their minds will then be mirroring those sentiments and without proper background information about the tax these ideas will also be influencing the opinion formation.

4.2. News Coverage by Christian Press

News about religious affairs is not only discussed by private media outlets, but also by religious newspapers. This section includes any newspaper that is openly religious, funded by a religious organisation or affiliated with a church in any other way. These papers do not only cover items in favour of the respective denomination they are affiliated to, but they actually

²¹¹ Patti M. Valkenburg, Holli A. Semetko and Claes H. de Vreese, "The Effects of News Frames on Readers' Thoughts and Recall," *Communication Research* 26, no. 5 (October 1999): 551-552, <https://doi.org/10.1177/009365099026005002>.

²¹² Valkenburg, Semetko, and de Vreese, "The Effects of News Frames," 566-567.

publish both good and bad news and build the intersection between politics and faith.²¹³ The readers of these papers are most likely involved in the institutions they are reading about and are also more willing to give money to these institutions, which is important since these articles deal with the church tax and a willingness to donate money is a basic requirement for it.²¹⁴ There is a correlation between reading and the strength of faith, as the readers of these papers are in general older, more engaged in the church and supportive of it.²¹⁵ What this entails is that these readers are more knowledgeable about the issues of the church and possible consequences of said issues, because they are exposed to them on a regular basis and exposure and interest together are a factor in building this knowledge.²¹⁶ Ultimately, these newspapers do not reach non-members, they rather equip the members of the church with knowledge so that they can then carry it outwards.²¹⁷ Therefore, these articles become especially important in understanding what knowledge believers are exposed to. The articles stem from various news outlets; these include the *Catholic News Agency (CNA)*, *katholisch.de*, *evangelisch.de* and the Domradio. Although the Catholic side seems more varied as they come from more outlets than the Lutheran ones, there are five articles from both denominations to make a viable comparison. All in all, this is a selection of religious news articles that are currently available about the church tax with their publishing dates within the last year. Similar to the private press, this highlights again how important the church tax topic still is in times of scandals and other seemingly more significant issues coming to light.

On the Catholic side, three articles carry a favourable tone towards the church tax, one a critical one and the last one is rather neutral. On the Lutheran side, there are two critically toned articles and three neutral ones. Again, this classification is not a comment on the quality of the articles, but rather a summary of which emotions are overall invoked in the reader. The three favourably toned articles are all responses to recent reform ideas brought up in the debate surrounding the church tax.²¹⁸ All of them refute a potential success of these reforms

²¹³ Craig T. Maier, Naomi Bell O’Neil and Janie M. Harden Fritz, “Who Reads Catholic Newspapers? Exploring Readership in a Changing Industry,” *Journal of Media and Religion* 13, no. 3 (2014): 154, doi: 10.1080/15348423.2014.938974.

²¹⁴ Douglas F. Cannon, “Church Newspaper Readership and Faith Community Integration,” *Journal of Media and Religion* 6, no. 1 (2007): 33-34, doi: 10.1080/15348420701338500.

²¹⁵ Maier, Bell O’Neil and Harden Fritz, “Who Reads Catholic Newspapers?” 166.

²¹⁶ Cannon, “Church Newspaper Readership and Faith Community Integration,” 35.

²¹⁷ Maier, Bell O’Neil and Harden Fritz, “Who Reads Catholic Newspapers?” 166.

²¹⁸ KNA, “Bischofskonferenz: Keine Überlegungen, die Kirchensteuer zu reduzieren,” *katholisch.de*, August 3, 2020, <https://www.katholisch.de/artikel/26409-bischofskonferenz-keine-ueberlegungen-die-kirchensteuer-zu-reduzieren>; Matthias Altmann, “Sozialethiker: Verwendung der Kirchensteuer klar kommunizieren,” *katholisch.de*, August 10, 2020, <https://www.katholisch.de/artikel/26487-sozialethiker-verwendung-der->

and point out the positive aspects of the tax that would or could be lost. Fairness is a theme throughout them, calling the current system a truly fair method and therefore not requiring reform. Altmann does concede that transparency is missing and that there are certain aspects that could be improved upon, such as the communication with first-time payers and the explanation of what the money is used for, which he suggests to counteract with ‘the respective diocese [writing] to the first-time payers or [inviting] them to a counselling interview’ to educate them on the subject.²¹⁹ However, he also states that the church tax is not the main problem but rather functions as ‘the last drop that makes the barrel overflow’. On the other hand, Odendahl firmly highlights the advantages of the tax, calling the idea that ‘the church in Germany had become “a bureaucratic, cumbersome and lazy apparatus” due to the church tax’ a conspiracy theory.²²⁰ Therefore, these three articles invoke positive emotions towards the tax in the reader and reaffirm the belief that it is a sensible and vital part of the German society today.

The three critically toned articles draw different conclusions than the favourable ones.²²¹ They debate the current situation of the revenue having lowered due to Covid-19, as well as the dropping membership numbers. Gehring mentions young people leaving the church due to the tax, whereas older leavers have differing reasons as their main explanation.²²² Additionally, he talks about the future and possible further losses in both membership and tax revenue. The epd article also makes dire future predictions: ‘long term, the declining number of church members will have an impact on finances’, as well as speaking about ‘the consequences would be very different locally in the 20 Protestant regional churches’.²²³ On the other hand, Mockler combines history and the negative aspects of the tax in the biography of a Lutheran bishop that has voiced his disdain for the tax during the last century.²²⁴ What is most striking in this article is that 70 years ago a bishop predicted the tax leading to the church having a lot of money but few members, claiming that the tax ‘produces

kirchensteuer-klar-kommunizieren; Björn Odendahl, “Kirchensteuer nur an lebendige Gemeinden? Kirchenrechtler übt Kritik,” *katholisch.de*, May 28, 2020, <https://www.katholisch.de/artikel/25644-kirchensteuer-nur-an-lebendige-gemeinden-kirchenrechtler-uebt-kritik>.

²¹⁹ Altmann, “Sozialethiker: Verwendung der Kirchensteuer klar kommunizieren.”

²²⁰ Odendahl, “Kirchensteuer nur an lebendige Gemeinden? Kirchenrechtler übt Kritik.”

²²¹ Gehring, “Umfrage: Jeder dritte Katholik in Deutschland erwägt Kirchenaustritt.”; epd, “EKD korrigiert Steuerprognose für 2020,” *evangelisch.de*, February 4, 2021, <https://www.evangelisch.de/inhalte/182067/04-02-2021/evangelische-kirche-korrigiert-kirchensteuerprognose-fuer-2020>; Marcus Mockler, “Der Bischof, der die Kirchensteuer kritisierte,” *evangelisch.de*, December 14, 2020, <https://www.evangelisch.de/inhalte/179567/14-12-2020/prominenter-kritiker-der-kirchensteuer-martin-haug>.

²²² Gehring, “Umfrage: Jeder dritte Katholik in Deutschland erwägt Kirchenaustritt.”

²²³ epd, “EKD korrigiert Steuerprognose für 2020.”

²²⁴ Mockler, “Der Bischof, der die Kirchensteuer kritisierte.”

a “mere followerism” among the members, whereas the church [should] educate towards “conscious Christianity”. Therefore, these articles clearly focus on the negative aspects and draw a dreadful picture of the church tax.

The four neutral toned articles combine negative and positive aspects and give the reader the sense that this topic is complex and multifaceted.²²⁵ All explain the present situation and show that currently the church tax and the church itself have a bad reputation and their situation is not great. However, they also highlight the work that the church does because of the tax revenues, such as in schools, kindergartens and welfare. Lehnick specifically mentions that a decrease in income does not change the Christian message and the church simply needs ‘to adapt to the decreasing numbers much quicker’ and reform in order to be content with less.²²⁶ Hein even makes specific suggestions on how these reforms should be bottom-up decision with the congregation at the heart of the system, as ‘the discussion about the guiding principles is inclusive [and] a broad debate and an intensive exchange of ideas are the key to success’.²²⁷ All in all, these articles give the reader a sense of the current situation whilst also highlighting the positive aspects of the tax and making future predictions based on trends of today. They give a well-rounded picture of the state of the art and leave the reader with the decision of how they feel towards the tax.

After having examined how these articles could be perceived, it is also important to look at the background information presented by them. As it was done above for the private press, this section does not take the tone into consideration but rather how much information about the tax is provided to the reader in order for them to gain background knowledge about it. Interestingly enough, from these ten articles three can be defined as providing thorough background information about the tax, similarly to the private press sample.²²⁸ The articles by KNA and Altmann explain what the church tax itself is in detail and give information about

²²⁵ Gottfried Bohl, “Finanzexperte: Kirchensteuern könnten um 20 Prozent einbrechen: ‘Kirche hat die Chance verpasst, Fels in der Brandung zu sein,’” *Domradio*, May 22, 2020, <https://www.domradio.de/themen/bistuemer/2020-05-22/kirche-hat-die-chance-verpasst-fels-der-brandung-zu-sein-finanzexperte-kirchensteuern-koennten-um-20>; Ingo Lehnick, “Präses Rekowski zu Konsequenzen der Corona-Krise für die Kirchen: ‘Die Relevanz des Evangeliums hängt nicht von den Zahlen ab,’” *Domradio*, July 19, 2020, <https://www.domradio.de/themen/corona/2020-07-19/die-relevanz-des-evangeliums-haengt-nicht-von-den-zahlen-ab-praeses-rekowski-zu-konsequenzen-der>; epd, “Landesbischof Meyns fordert Bescheidenheit der Kirche: ‘So können wir nicht weitermachen,’” *Domradio*, January 4, 2021, <https://www.domradio.de/themen/%C3%B6kumene/2021-01-04/so-koennen-wir-nicht-weitermachen-landesbischof-meyns-fordert-bescheidenheit-der-kirche>; Franziska Hein, “Thies Gundlach: ‘Der Druck für Reformen nimmt zu,’” *evangelisch.de*, October 29, 2020, <https://www.evangelisch.de/inhalte/177512/29-10-2020/thies-gundlach-der-druck-fuer-reformen-nimmt-zu>.

²²⁶ Lehnick, “Präses Rekowski zu Konsequenzen der Corona-Krise für die Kirchen.”

²²⁷ Hein, “Thies Gundlach: ‘Der Druck für Reformen nimmt zu.’”

²²⁸ KNA, “Bischofskonferenz: Keine Überlegungen, die Kirchensteuer zu reduzieren;” Altmann, “Sozialethiker: Verwendung der Kirchensteuer klar kommunizieren;” Hein, “Thies Gundlach: ‘Der Druck für Reformen nimmt zu.’”

what the money of the tax is used for, mentioning social welfare and spiritual help in particular. On the other hand, Hein explains what church membership means, delves into various trends that are currently ongoing and makes informed predictions of the tax's future. All three leave the reader with more information that they can then use to form their own opinion on the tax.

In summary, what is available to the public through religious newspaper is balanced when looking at both denominations. The Catholic side leans more towards speaking favourably about the tax, whereas the Lutheran makes more neutral accounts. As previously mentioned, the aim of this genre is to inform members of the church so that they can carry this information outwards. This aim paired together with the fact that a reader of these newspapers normally seeks out information from their denomination means that Catholics will rather have a more favourable view of the church tax if they seek out religious news outlets and Lutherans will have a more neutral, leaning towards critical outlook regarding the tax. Therefore, these outlooks will not only inform the church-member's own opinion on the tax, but through conversations with others and seemingly more knowledgeable about the topic due to interest and exposure, their opinion will influence their conversation partners. This observation is in line with how the heads of the institutions speak about the church tax and reforms, too. As is described in the articles, the reform ideas and discussions originate mostly on the Lutheran side. Therefore,, the analysis of these articles was of great importance to get an overall look about the current news being circulated during the last year by religious newspapers and the possible effects these might have on the public opinion formation.

4.3. Information Provided by Government Institutions

Information provided by the government differs from the information the public receives through newspapers in so far as coming from one source rather than multiple outlets. Beside consulting the law, a citizen in Germany can access information about politics and contemporary topics through the Federal Agency for Civic Education. This agency has established itself to be the best known institution for political education, being used in schools and higher education, as well as being known for its variety and credibility.²²⁹ It was established to aid European and democratic thinking after the war and has since then expanded their aims to also include aiding the understanding of political and contemporary matters and furthering the willingness for political participation in society.²³⁰ Of course, it

²²⁹ Gudrun Hentges, *Staat und politische Bildung: Von der "Zentrale für Heimatdienst" zur "Bundeszentrale für politische Bildung"* (Wiesbaden: Springer, 2013): 17.

²³⁰ Hentges, *Staat und politische Bildung*, 17; Christoph Brüning and Christian Willers, "Die Zentralen für

remains a state institution, so it would not publish something that is anti-democratic or anti-Germany in any capacity, but they do include outside voices and give a multifaceted, albeit positive, outlook on political and contemporary issues.²³¹ If one looks at the church tax as a relation between the public, the church and the state, then it is only reasonable to also include publications that are influenced by the last of the three. In addition, people also tend to consult the website of the agency when they are confronted with a complex issue that they want to get clarification on. Despite the goal of these publications as the acceptance of the system and making democracy commendable, they do not only discuss the benefits and results of the different processes, but they explain the structures and principles behind the processes, thereby allowing people to come to their own conclusions, obtaining enough background knowledge.²³² What this means is that self-determination is at the heart of political education and it sees the autonomy of the individual as the starting point.²³³ Therefore, these articles should give the most in-depth account of the concept of the church tax and provide the reader with enough background information about it to form a well-rounded opinion on the tax. This is why the analysis of the information provided by the government is essential in determining which news about the tax is currently made readily available to the public.

However, as these articles are not necessarily classified as ‘news’ the publishing dates go further back in comparison to the previous sections. The ten articles’ dates range between 2005 and 2020 with four of them being published in the latter half of the 2000s and the other six being published in the 2010s. In these 15 years, the Catholic church has lost three million members and the Lutheran church has lost nearly five million.²³⁴ Additionally, there have been multiple scandals in the interim; from financial scandals to abuse scandals, the criticism of the German churches has grown significantly within 15 years.²³⁵ Therefore, some of these articles could represent outdated views, but they still make up the ten highest search results on

Politische Bildung im Gefüge der Staatsgewalten,” *Juristen Zeitung* 65, no. 21 (2010): 1059, <http://www.jstor.org/stable/20830307>.

²³¹ Hentges, *Staat und politische Bildung*, 23.

²³² Dirk Lange, “Bürgerbewusstsein: Sinnbilder und Sinnbildung in der Politischen Bildung,” *Gesellschaft – Wirtschaft – Politik*, no. 3 (2008): 431.

²³³ Lange, “Bürgerbewusstsein: Sinnbilder und Sinnbildung in der Politischen Bildung,” 432.

²³⁴ Rudnicka, *Anzahl der Katholiken in Deutschland von 1950 bis 2019*; J. Rudnicka, *Anzahl der Mitglieder der evangelischen Kirche in Deutschland von 2003 bis 2019*, (July 27, 2020), Hamburg, Germany: Statista, <https://de.statista.com/statistik/daten/studie/1229/umfrage/anzahl-der-mitglieder-der-evangelischen-kirche-seit-2003/>.

²³⁵ David Böcking, “Kirchliche ‘Machtclique’ führte zu Finanzskandal,” *Der Spiegel*, February 5, 2019, <https://www.spiegel.de/wirtschaft/soziales/eichstaett-gutachten-zum-finanzskandal-kritisiert-bistum-a-1251702.html>; AFP, “Hunderte Mönche und Nonnen begingen Missbrauch,” *t-online.de*, August 27, 2020, https://www.t-online.de/nachrichten/panorama/kriminalitaet/id_88466068/missbrauchsskandal-in-der-katholischen-kirche-tausende-opfer-tausende-taeter-.html.

the website. However, the Federal Agency is known for publishing universally valid accounts rather than daily updates, so the information provided still holds significance.

Out of the ten articles, two carry a critical tone and the other eight can only be categorised as neutral. They either mention both negative and positive aspects or carry a factual tone in that they do not convey any preference to either side and rather just state facts. The two critically toned articles discuss recent debates surrounding not only the church tax but also the church's role as a whole within the globalised society of today.²³⁶ Whereas the documentation of a conference titled 'In Gottes Namen?! Streit um Religion in Gesellschaft und Politik' (Eng. In God's name?! Conflict surrounding religion in society and politics) is factual in their account, as the title already conveys the ideas presented at the conference are negative towards church and the tax.²³⁷ This includes talking about freedom of religion and how full separation has not been reached due to items like the tax, but also holidays, foreign policy, education and welfare. All in all, this account paints the picture that a full separation is what is desired and, due to the lack of achievement, the items that stand in between now and the fulfilment of it, namely the church tax, are a hindrance. Leggewie's article goes even a step further and is highly critical of the tax.²³⁸ His comparison of the German and American system portrays an idealised American system and a lacking German system. He sees it as the '[r]ich dioceses hang on the umbilical cord of church tax and other public alimentation, while the houses of worship are emptying and there is a dramatic lack of new priests as well as of believers'. This not only perfectly sums up his argument, but it also demonstrates the general tone in which this argument is presented. Both critically toned articles depict the church tax as a concept that has outstayed its welcome and should be a thing of the past.

The remaining eight articles with a neutral and factual tone are detailed and cover various aspects relating to the church tax.²³⁹ There are several articles explaining the

²³⁶ Claus Leggewie, "Religionen und Globalisierung – Essay," *Aus Politik und Zeitgeschichte*, no. 7 (2005), <https://www.bpb.de/apuz/29230/religionen-und-globalisierung-essay>; "In Gottes Namen?! Streit um Religion in Gesellschaft und Politik," *Bundeszentrale für politische Bildung*, January 30, 2019, <https://www.bpb.de/veranstaltungen/dokumentation/299609/in-gottes-namen-streit-um-religion-in-gesellschaft-und-politik>.

²³⁷ *Bundeszentrale für politische Bildung*, "In Gottes Namen?!"

²³⁸ Leggewie, "Religionen und Globalisierung."

²³⁹ Horst Pötsch, "Kirchen," in *Die Deutsche Demokratie* (Bonn: Bundeszentrale für politische Bildung, 2009), 53-55, <https://www.bpb.de/politik/grundfragen/deutsche-demokratie/39322/kirchen>; Rolf Schieder and Hendrik Meyer-Magister, "Neue Rollen der Religion in modernen Gesellschaften," in *Aus Politik und Zeitgeschichte*, no. 24 (2013), <https://www.bpb.de/apuz/162385/neue-rollen-der-religion>; Anne-Sophie Friedel, "Religionspolitik: Editorial," in *Aus Politik und Zeitgeschichte*, no. 28-29 (2018), <https://www.bpb.de/apuz/272096/editorial>; Constanze Hacke, "Unser Steuersystem," in *Informationen zur politischen Bildung*, no. 288 (2012), <https://www.bpb.de/izpb/147080/unser-steuersystem>; Tine Stein, "Religionsfreiheit," *Bundeszentrale für politische Bildung*, June 20, 2020, <https://www.bpb.de/lernen/projekte/311538/religionsfreiheit>; Thomas Großbölting and Markus Goldbeck, "Politik und Gesellschaft: Wechselwirkungen auf die Mitgliederstruktur," *Bundeszentrale für politische Bildung*, January 28, 2016, [https://www.bpb.de/nachschlagen/zahlen-und-](https://www.bpb.de/nachschlagen/zahlen-und)

definitions of religion, freedom of religion and the theoretical framework behind the church tax. Stein not only explores these definitions, but also the various forms of state and church relations that can be found, focusing on the cooperation model Germany has and explaining the church tax within this model.²⁴⁰ Schieder and Meyer-Magister go even further into detail of religious theory to the point of this article being on an academic level.²⁴¹ They discuss Durkheim and individualism, as well as linking further reading on membership numbers in Germany and worldwide through the *Pew Forum on Religion and Public Life*. Lastly, they also provide an account of which functions church fulfils for society and what the tax is used for. This article is thorough and contains various aspects of background knowledge needed to form an unbiased opinion on the church tax. Mückl also expands on religious theory, but rather than look at the various definitions he goes into the challenges religion faces such as secularisation, pluralisation and Europeanisation.²⁴² He discusses various possible consequences, but he also gives a thorough account of the history of the church tax. Großbölting's article also details the history of the tax and explains the legality of the system Germany has today.²⁴³ As this article is a comparison between the French and German system, he gives a detailed account of each, making it easy for any reader no matter the background knowledge to understand them. Friedel's article explores the cooperation system we have in Germany as well.²⁴⁴ After discussing the legality of the tax, he then explains what it is used for, particularly focusing on social welfare, also explored by Pötsch.²⁴⁵ While he also approaches the membership numbers, he focuses on state-church relations and explains what the church tax is used for. The last two articles are specific and only mention the church tax in one of their sections, but they came up through this search nonetheless and are therefore part of the available sources to the public. Hacke explores taxes in general and one of his sections is on the church tax, its history, what it is today, and how much revenue it brings.²⁴⁶ This is a factual account of taxes, but it still gives the reader ample insight into the church tax

fakten/deutschland-in-daten/221044/mitgliederstruktur; Thomas Großbölting, "Geschichte und Gegenwart von Laïcité und 'hinkender Trennung.' Religionspolitik in Frankreich und Deutschland," in *Aus Politik und Zeitgeschichte*, no. 28-29 (2018), <https://www.bpb.de/apuz/272105/geschichte-und-gegenwart-von-lacite-und-hinkender-trennung>; Stefan Mückl, "Aktuelle Herausforderungen für das Staatskirchenrecht," in *Aus Politik und Zeitgeschichte*, no. 24 (2013), <https://www.bpb.de/apuz/162394/aktuelle-herausforderungen-fuer-das-staatskirchenrecht>.

²⁴⁰ Stein, "Religionsfreiheit."

²⁴¹ Schieder and Meyer-Magister, "Neue Rollen der Religion in modernen Gesellschaften."

²⁴² Mückl, "Aktuelle Herausforderungen für das Staatskirchenrecht."

²⁴³ Großbölting, "Geschichte und Gegenwart von Laïcité und 'hinkender Trennung.'"

²⁴⁴ Friedel, "Religionspolitik: Editorial."

²⁴⁵ Pötsch, "Kirchen."

²⁴⁶ Hacke, "Unser Steuersystem."

system. Lastly, Großbölting and Goldbeck talk about church membership fluctuations over time, also exploring the tax.²⁴⁷ They remark that especially after 1990 the church tax has become an important aspect when researching the membership numbers of the church.

One distinctive aspect in these articles was the focus of some on the church tax as a collaboration between the state and church. Specifically, Friedel called pluralism a joint challenge of state and church, whereas Mückl remarked on the benefits of the tax being felt not only by the church, but the state being a big beneficiary, too. This might not appear significant at first, but especially in contrast to how the church tax is pictured by the negative accounts of the private press as well as the two articles by the government institution as a system that solely benefits the church and no one else, this account gives a deeper and more diverse insight. In general, these eight articles can all be classified as clarifying and educational. They provide multifaceted background information and give the reader enough insight into both negative and positive aspects of the church tax system as it is today for them to make a well-rounded and informed decision on how they think about the tax. Despite the Federal Agency for Civic Education as a state institution and therefore being biased towards favouring the tax, these articles succeed in their goal of aiding the understanding of political matters. The information provided on the website of the agency is thorough, mostly neutral toned and accessible to all.

4.4. Conclusion

Exploring what information is currently available to the public is essential in determining why the tax has a bad reputation in the German society. On the basis of a small sample of private, Christian and governmental news outlets, this analysis showed what the tone and the depth of information about the tax recently is. The private newspapers lean towards a critical tone with only a third of the articles providing in-depth explanation and clarification of the broader topic rather than only focusing on the issue at hand. The Christian press' tone depends on which denomination one regards. Catholic newspapers lean favourable, but also provide more in-depth clarification. Lutheran newspapers are neutral toned, slightly leaning critical, but only had one clarification article. The information provided by the government was overwhelmingly neutral in its nature, with only two critically toned articles. They focused on clarification, with 80% of the articles doing so, and the education of the public. In summary, depending on which outlet one chooses the information can be more or less biased and leaning to one side. The information that is the most multifaceted and comprehensive is also the one that dates back the furthest and needs to be sought out the most

²⁴⁷ Großbölting and Goldbeck, "Politik und Gesellschaft: Wechselwirkungen auf die Mitgliederstruktur."

to access, because the government articles were found through their website rather than through a search engine like Google. This means that thorough knowledge is available if one seeks it, but the most probable outlet, the private newspapers, and the most current, only dating back one year or less, are framing the church tax more critically. These articles highlight the possibility of the negative press towards the church tax and lack thorough clarification of the concept being the reason for its bad reputation.

5. Conclusion

When looking at opinion polls of the German society on the church tax, it becomes clear that this system is criticised. With more people leaving the church than ever before and church tax revenues plummeting due to the Corona crisis, the issues surrounding this topic have become increasingly more complex. Therefore, this resulted in a poor reputation of the church tax within German society, with most classifying the entire concept as negative. The idea of a bad reputation is ambiguous and therefore its analysis is simply one interpretation of many possibilities. However, in order to make this vague concept tangible, quantifiable data was used. The first step was to examine the acceptance of the church in society today in comparison to the acceptance in 1950 when the church tax was ratified in the German Constitution. Acceptance has multiple facets, but the most evident ones are being a member of the organisation and using the services provided by it, such as attending worship services, marrying in the church instead of simply having a civil wedding, and utilising the welfare services. As the percentage of church members in the German society, the attendance of worship services and church wedding numbers have all decreased over the years, the more obvious functions the church provides for the public are not used as much anymore. Only the welfare service usage has increased since 1950. However, these are utilised by people that often do not know of the connection to the church and therefore have little impact on the acceptance of the church as a whole. So, the acceptance of church has decreased over time and it is not seen as such a vital part of society anymore as it once was.

Clergy is also a vital part of society, so, the belonging to either clergy or the general public was analysed. In exploring how belonging to a particular group is reflected in the opinion on the tax, its formation had to be examined before going another layer deeper and analysing individual accounts. While the side does inform us about the probable sources of opinion formation, university education on the clergy side and public informational sources on the public side, it is not the distinctive factor of the opinion on the church tax. The knowledge an individual possesses over the concept is critical. Consequently, as the clergy is well informed about the tax due to their education and daily contact with it, their accounts prove this vast knowledge. The public, on the other hand, rely more on one aspect of their experience with the tax and this focus informs their entire impression of the concept. Therefore, this public side of the society and what information they receive becomes vital in understanding the bad reputation of the tax.

As information is power, what news is currently being circulated in society is influential. There are three major outlets that individuals can consult when looking for news

about the church tax, which are private newspapers, Christian newspapers and information provided by the government. The results were mixed, depending on which source the individual would consult they could get a more critical impression from the private newspapers, a more favourable impression from Catholic newspapers or a more neutral impression from Lutheran newspapers or the information provided by the government. Only the latter gave sufficient and in-depth explanation of the concept of the church tax, giving the reader greater knowledge beyond the singular issue discussed in the article. So, information about the church tax is available, but as the search for it on the governmental website seems like a step that would only be taken by someone that is highly interested in the topic, the average person will most likely get a critical impression through reading the articles of the private press.

The church as a whole is not as present in the everyday life of the average German anymore and through that the validity of the church tax is questioned. The knowledge about the tax is not as complex in people that are not affiliated with the church and through the negative press about the system, people are prone to disapprove of the church as a whole and the tax in particular. As the information circulating in society is too vague and often critical, a well-rounded idea is not formulated and the opinion people have is based on one aspect they find the most important. If this aspect is positive, such as church tax funding welfare institutions, the opinion on the tax will be positive, too. If the aspect is negative, such as finding it morally wrong to be told how much to give, the opinion on the tax will mirror that. Therefore, the bad reputation of the church tax in the German society is influenced by the decreased contact of the individual with the church, caused by the lack of knowledge surrounding the topic, and fuelled by the negative press and the fact that clarification of the topic needs to be specifically sought out.

Afterword: Possible Alternatives to the Church Tax

Even though discussing future predictions and possible alternatives did not fit into the scope of this thesis, research about the church tax should talk not only about the present but also the future. Therefore, this afterword explores the various possible alternatives which have been discussed in the public realm. There are various situations that could succeed after the church tax system that we know of today is possibly abolished. Looking at the expenses the church has today, it would have to cut back drastically.²⁴⁸ It would force a reduction of their services and seeing as the child care sector is the biggest expense, this would also be the sector that could be cut down the most.²⁴⁹ Schools and education as a whole would most likely suffer, because the church would have to hand those back to the state, which simply does not have the funds to sustain the current quality and quantity.²⁵⁰ As the church is not only the second largest, but also a benevolent employer with granting many social security benefits, within a short span of time, many people would lose their jobs.²⁵¹ Additionally, the cutting back staff members in spiritual welfare would be detrimental to refugees, the homeless and the poor in general as those make up the largest group of beneficiaries of these services.²⁵² Thus, the abolishment of the church tax would most likely result in the church retreating back into its core, focusing on church services and the local parishes, because they will not have the funds for more. This could also mean a revival of the local congregation, because ‘people might prefer to give something if they [knew] it [would] go to their own pastor or to the local church’ and it is rather unlikely, as the local priest put it, that he ‘would have to starve’.²⁵³

This scenario only considers the abolishment of the church tax system in its current state, but there are also many alternatives discussed today that imagine certain income sources that could compensate the loss of the church tax. The five most prominent are: the culture tax system, voluntary donations, a reduction of the tax percentage, a youth discount as part of reforms from within, and a pay-as-you-go system. All of these will be examined through their advantages and disadvantages in order to determine whether they could be a viable option for Germany in the future.

²⁴⁸ Appendix C.

²⁴⁹ J. Rudnicka, *Ausgaben der evangelischen Kirche nach Aufgabenbereichen 2014*, (July 27, 2020), Hamburg, Germany: Statista, <https://de.statista.com/statistik/daten/studie/36996/umfrage/ausgaben-der-evangelischen-kirche-in-2004-nach-bereichen/>.

²⁵⁰ Marcel Heberlein and Sophie von der Tann, “Kirchensteuer abgeschafft? Was dann?” December 10, 2020, in *Der tagesschau Zukunfts-Podcast: mal angenommen*, podcast, MP3 audio, 26:03, accessed May 1, 2021, <https://www.tagesschau.de/multimedia/podcasts/malangenommen-kirchensteuer-101.html>, 14:17.

²⁵¹ Heberlein and von der Tann, “Kirchensteuer abgeschafft? Was dann?” 12:57 and 13:22.

²⁵² Heberlein and von der Tann, “Kirchensteuer abgeschafft? Was dann?” 11:55.

²⁵³ Appendix F and A.

Culture Tax: Italian System

Countries like Italy and Spain have a social tax, which means the tax payer can ‘decide which social, charitable or cultural purpose’ they want their money to be used for.²⁵⁴ The church is one of the institutions that a citizen can choose to support, providing a freedom of choice. People in Italy have to pay this tax, but they are allowed to choose who they want to give their money, too.²⁵⁵ The positives of this system for Germany would be that the church life would be reinvigorated, because the church would have to advertise itself and its services by being in contact with the public and in turn informing them what they are giving for and how the money is used.²⁵⁶ However, the negatives would be that this system ties the state and church together even more than is the case at the moment. In a way this means that the church is being financed by the state, because the tax is paid to the state and they then distribute it.²⁵⁷ This is different to the church tax, because in Germany, the state acts just as a transfer that it gets paid for. It would also go against the neutrality concept proposed by Robbers, which is the foundation of the tax and a system that all parties within Germany, the state, the church and the citizens, seem to favour.²⁵⁸ Having the state finance the church goes against the Basic Law and therefore this system is not viable in Germany.

Voluntary Donations: United States System

In countries such as the United States, the churches finance themselves through voluntary donations from their members. This system, if applied in Germany, could lead to a strengthening of the connection between the members and the church, because the priests have to advertise themselves and their congregation so that people willingly give money to their cause.²⁵⁹ Also, people might ‘be more willing to help the local priest and maybe even give more, because they know him and it’s for their parish, than if this money goes somewhere anonymously’.²⁶⁰ However, this system could only work if the churches do the work and contact people.²⁶¹ On the other hand, this also brings some disadvantages such as big donors gaining influence. The church could become dependent on bigger donors and therefore be influenced by them, meaning that ‘the perspective of the poor’ could slip into the

²⁵⁴ Appendix A.

²⁵⁵ Heberlein and von der Tann, “Kirchensteuer abgeschafft? Was dann?” 20:40.

²⁵⁶ Heberlein and von der Tann, “Kirchensteuer abgeschafft? Was dann?” 23:20.

²⁵⁷ EKG, “Alternative Formen der Finanzierung kirchlicher Arbeit,” *Kirchenfinanzen*, September 26, 2007, <https://www.kirchenfinanzen.de/alternativen.html>.

²⁵⁸ Robbers, “Religious Freedom in Germany,” 643-668.

²⁵⁹ EKG, “Alternative Formen der Finanzierung kirchlicher Arbeit;” Heberlein and von der Tann, “Kirchensteuer abgeschafft? Was dann?” 18:47.

²⁶⁰ Appendix A.

²⁶¹ Heberlein and von der Tann, “Kirchensteuer abgeschafft? Was dann?” 10:20.

background.²⁶² This also means that there would be stark differences between congregations with some being great at marketing and therefore getting a lot of donations and others being rather poor.²⁶³ Additionally, the German churches are simply not ready for this change, meaning that they are not as familiar with marketing themselves, which is why only donations are not enough to finance the church as is.²⁶⁴ So, the success rate of this system in Germany is thought to be rather low and would not be able to sustain the church for centuries to come.²⁶⁵

Reduction of the Tax

This idea does not see the complete abolishment of the tax as the next step, but rather the reduction of the tax rate. This reduction could make more people stay in the church as especially people who are not close to the church could see this reduction as an incentive to remain.²⁶⁶ However, in the long run the success rate of a reduction like this is predicted rather low. The church leaver said that she ‘would not have remained’ even if there had been a reduction.²⁶⁷ The reason often voiced for this is that the people who ‘do the work and leave, [...] for them it does not matter how much they have to pay in the end, they do not want to pay anything, not even half of what they pay now’.²⁶⁸ So, a reduction might seem like a grand change, because any cut of the income would create a stir, especially in the church budget, but it would not bring about the long lasting effects to make it successful.

Youth Discount: Reforms

There are various discussions about reforms from within the church organisation and one of the ideas that is brought up often is a reduction of the church tax for young members to combat the wave of leaving after receiving the first tax statement. This system resembles private insurance in Germany, because for that young people also have to pay less and the older one gets the higher the fees are.²⁶⁹ It is said that a system change such as this would get young people to stay and also have them be confronted with the tax at a lower rate, increasing the chance of them remaining in the church.²⁷⁰ The increase over time then would not be perceived as that bad, because presumably the older people get the more stable their financial

²⁶² EKG, “Alternative Formen der Finanzierung kirchlicher Arbeit,” Appendix C.

²⁶³ Heberlein and von der Tann, “Kirchensteuer abgeschafft? Was dann?” 19:55.

²⁶⁴ Heberlein and von der Tann, “Kirchensteuer abgeschafft? Was dann?” 5:30; Appendix C.

²⁶⁵ Appendix E.

²⁶⁶ Appendix E.

²⁶⁷ Appendix D.

²⁶⁸ Appendix F.

²⁶⁹ Thomas Kraul, “Kirchensteuer: Jugendrabatt wird Mitgliederproblem nicht lösen,” August 10, 2020, in *Welt – der Kommentar*, podcast, MP3, 2:53, accessed May 1, 2021, <https://open.spotify.com/episode/1PZ7WKKhXFLIo6NkHmRLcn?si=LqjUZZcXQ1Ggz21k7b225g>, 00:20.

²⁷⁰ Kraul, “Kirchensteuer: Jugendrabatt wird Mitgliederproblem nicht lösen,” 00:29.

status becomes. However, this idea does not tackle the actual problems of the church and the tax. It does not address the lack of knowledge surrounding the usage of the tax or the distance between the church and their members. Therefore, this might be a starting idea, but in the long run it would not bring about the change that is needed to sustain the church services.²⁷¹

Pay-as-You-Go System

This system would mean that the church embraces their service character that is still somewhat debated today and charges their members for every single service. This would mean that the members have to pay membership fees directly to their parish and for anything extra such as baptisms, weddings and funerals they would also have to pay extra.²⁷² In a system like this, the charges could add up quickly. So, for a funeral the charges would include the hourly rate of the priest, the sacristan, and the organist, as well as the heating, the cleaning and the decorating of the church.²⁷³ On one hand, this system would make people appreciate the work that is being done, because they would understand the value of the work. However, this would also mean that these services become luxury items. Having a price list of services means that some cannot afford them and will therefore be discriminated against.²⁷⁴ This goes against what the church wants to achieve, because a church that is only accessible to people that can afford it excludes entire groups of less fortunate. This system would also highlight the highly debated service character of the church even more, which is also something that is not wanted by many people within the organisation. Therefore, this pay-as-you-go system would also not be a feasible alternative in Germany.

Conclusion

After examining all five of the currently suggested alternatives, it becomes clear that there is no real and fair alternative to the system Germany has today.²⁷⁵ The issues of other systems such as the church being too dependent on the state or on private investors is combated by the German system of today, as the church remains independent through the tax.²⁷⁶ This concludes that systems like those in Italy or the United States are not feasible alternatives for Germany. It is true that most young people leave due to the church tax, which is why this discussion about alternatives and reforms needs to happen, but the tax itself is not

²⁷¹ Kraul, "Kirchensteuer: Jugendrabatt wird Mitgliederproblem nicht lösen," 02:38.

²⁷² Heberlein and von der Tann, "Kirchensteuer abgeschafft? Was dann?" 4:44.

²⁷³ Appendix A.

²⁷⁴ Heberlein and von der Tann, "Kirchensteuer abgeschafft? Was dann?" 23:40.

²⁷⁵ dpa, "Kirchen: 'Keine faire Alternative' zur Kirchensteuer," *baden online*, April 19, 2019, <https://www.bo.de/nachrichten/kirchen-keine-faire-alternative-zur-kirchensteuer>.

²⁷⁶ EKG, "Alternative Formen der Finanzierung kirchlicher Arbeit."

the problem, the discrepancies between what the tax is used for and what is communicated to the public are the actual problem.²⁷⁷ Therefore, the image problem and the lack of knowledge communicated need to be addressed first as the solution of those problems will presumably bring about a change in the acceptance of the church tax in the German society as well. However, this is a task for the church not the people, because it is said that it should not be the responsibility of the public to inform themselves and seek out information about the usage of the tax, but rather it is the church's responsibility to clearly communicate and inform the members about what is done with their money.²⁷⁸ Therefore, even the current alternatives show that although the church tax itself is portrayed as the issue, it actually is not. The distance between members and church, the lack of public knowledge about this topic and the shortcomings of the church to provide enough clarification about what this money is used for are the issues that need to be tackled, not the church tax itself.

²⁷⁷ Clemens Weins and Jan Aleff, "Kirchensteuer? Jesus hätte den Kopf geschüttelt!" September 1, 2020, in *Glaubensdenker*, podcast, MP3 audio, 46:28, accessed April 29, 2021, https://open.spotify.com/episode/3pNNBkC4TpWQxNjCB6rNig?si=fc_Nz6KCTbqIDIGq73sgyQ, 6:42 and 11:58.

²⁷⁸ Weins and Aleff, "Kirchensteuer? Jesus hätte den Kopf geschüttelt!" 37:45.

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Appendix A: Catholic Priest Interview

Interviewer: To get an idea first, I always start very generally. How extensive is your knowledge about church tax specifically and in general about the other payments from the state to the church?

Participant: Every year we are told the information by our diocese Eichstätt. How the church tax is made up, what income the church receives in addition to the tax, and it is broken down from which areas these pots flow and what goes into this entire pot.

I: We talked about the diocese Eichstätt (before the interview started). How far-reaching are the payments to your parish? By that I don't mean exact figures, but rather what that entails for your parish.

P: From the church tax we pay all the salaries. We have several priests here in our parish who are paid by the tax. We have a parish worker who is paid by the tax. And then as a parish we have several people employed, a secretary, a church musician, a sacristan, cleaners and so on. For this I receive a fixed sum from the diocese Eichstätt every year. They look at how many Catholics live in our town and then determine how many Euros we get as a church foundation. For almost 3 years now, the diocese management in Eichstätt has been looking not only at our town, but also at the pastoral area, which includes four other villages in the surrounding area. The church foundation of our town then receives a higher amount, which we then have to share with the church foundations of these villages. We sit down once a year and look at what expenses and what tasks there are, how much each individual church foundation has to contribute per year through funerals, weddings, etc., and then a key is used to determine who gets what amount of money. We also have to form a fund into which we pay money for certain unforeseen tasks or expenses in order to pay for them. Of course, it is only a subsidy, which covers about 2/3 of the personnel costs in our town. We have about 120,000 Euros in personnel costs for the sacristan, the church musician, the secretary, the cleaning staff, and as a subsidy I get about 80,000 Euros, so the parish has to pay 40,000 Euros itself for the personnel of the church foundation. The other big pot is when it comes to repairs, renovations or something like that. It depends on what needs to be renovated. We recently had the renovation of the parish church and each building phase was subsidised differently. From a basic amount of 25% of the costs, which the diocese Eichstätt took over, to the highest amount of 85% and also some building sections, which we had to finance completely ourselves, everything happened. But I also know of examples where it was a matter of fumigation of a woodworm infestation and the diocese took over 100% of the costs. It's very

different and that makes it difficult for planning because when I have a problem I don't know if the diocese will pay.

I: A bit away from the church tax: In Germany, it is said that there is a kind of cooperation between state and church and that is why our system is more in the middle on the spectrum of the separation of the two. What do you think about the separation of church and state?

P: Personally, I think that the way we have it right now is the optimal way. When I look at the big issue of kindergartens, we have very good cooperation, especially in our town. The task of running kindergartens is actually the responsibility of the city administration, it is a municipal task. We, as a parish, have taken over two kindergartens, and of course we have also taken over the responsibility, the financing and the staff. This creates a lot of work for us and we also relieve the municipality. Our mayor is also very grateful that the municipality does not have to take over this task. It is a difficult and costly task. But in return, we as a church naturally have the opportunity to make contact through this channel, with the children, with the parents. We already have the opportunity to celebrate the Christian message with children, to live it, to tell them. I would say that this would be difficult if we were to separate completely. Then we can go on to school: in Bavaria we have religion as a regular subject. We have the opportunity here, from the first to the last moment of school life, to confront the children with the Christian message and to tell them everything that our Christian faith is and above all to pass on to them the Christian message of values, in a time where values no longer play a major role. Above all, the values of love for one's neighbour, the equality of people, dealing with one another, mindfulness, which our Christian faith also teaches. If we had absolute separation and we could no longer go to school, it would certainly no longer be so easy. Or also when it comes to sacramental preparation: children go to First Communion, Confirmation and a lot of the preparation for these sacraments happens in school. If we no longer had this channel of the school, we would of course have to think completely differently and we would certainly lose part of it.

I: Coming back to the church tax in general, what advantages do you see in such a church tax, which is collected from all members via the state?

P: I see a big advantage in it, because we also carry a big burden in a parish. Church tax is collected on the basis of income. If I apply the tax rate of 8% to income, then everyone actually pays what they can afford. The rich have to pay more and the poor pay less or maybe even nothing. That is very fair. If I were to do this in a voluntary way, I can't imagine that it would be fair. Or if I then pay for services that the church provides, like celebrating a mass or

holding a funeral, we would have to charge huge contributions for that to cover the real effort and cost. The contributions that people make now are actually very, very small. A funeral costs the faithful 32.50 Euros and then there is only the organist, with the expense allowance, and currently, with the Corona requirements, a surcharge for disinfectants, etc., which brings the total to 120 Euros for a funeral. If I no longer had the church tax, that would certainly be many times higher. If I still had to pay the sacristan, the heating, etc., the people would have to pay a lot more for a funeral.

I: What do you see as the disadvantages of such a general church tax?

P: I see the disadvantage of church tax as being that those who pay something also feel entitled to receive something in return. Maybe we see it in terms of faith: I have to take steps, I have to prepare myself, I have to get ahead, I have to get from one step to the next and I have to do that voluntarily. When I look at First Communion preparation, I see parents who have the idea 'I pay the church tax, so I want to have a nice First Communion feast!' If I then say to the child as a priest: 'You are not yet ready to go to First Communion, because you are simply too far away from the subject matter, because you perhaps don't yet understand everything you need to know on that day,' you sometimes come into conflict with the parents. I haven't experienced it myself yet, but you hear it again and again that there are conflicts where the parents threaten to leave the church just because they don't receive the service they had imagined. And I would say that if the church did not have such a service character, because 'I pay for the service, so I also want the service,' then it could also work differently. Of course, I would say that those of us who are paid by the church tax don't know today whether we would be in the same position as we are now or whether it would be worse or perhaps even better. I can't imagine that I would starve. But it would be different.

I: In my work, I also talk about the debate in the public space and there has been a debate about abolishing or maintaining church taxes for a long time. Could you say a few words about the debate and where you stand on it?

P: The debate itself has certainly been around for 100 years and the debate of replacement is a question. I think the church itself would be willing to replace it, but there is no agreement on the price. Some federal states would certainly not be able to afford the replacement. I would also like to say that the church will not do it for a pittance. It must also be a fair replacement and there are enough federal states that also say: 'We are doing well now, why should we abolish a good system?' What the church argues is that the Concordat regulates it and if I tear one area out of the Concordat, it can happen that the whole Concordat collapses. This also

makes the state and the church very cautious, because in Bavaria in particular there are such great interconnections between the two that one doesn't want to put at risk. There's so much at stake and that's why I don't think anyone wants to touch this subject. But what I do know is that the church itself would certainly be prepared to do it, especially our bishop, Gregor Maria Hanke, who keeps talking about it, not because of the church tax, but because of the state benefits. There are many state benefits that the church receives, for example, the salaries of bishops or cathedral chaplains, etc., where our bishop would certainly be very, very open to solving this issue and having it replaced.

I: Talking about the replacement: What do you see as alternatives for financing the church if the tax were really abolished?

P: Canon law stipulates that the faithful must ensure that the local church remains alive. The alternative would certainly be a scale of charges, which means that I have to pay for what I receive, and then I really have to pay for the costs incurred. Personally, I spend four hours on a funeral, for example. You can certainly charge a master hourly rate for that. So if the priest's services alone were around 400 Euros for such a funeral, and then the sacristan was employed for another three hours and the organist for another two hours, then we have this issue of financing. Personally, I like to look at countries like Italy or Spain, where every inhabitant has to pay a tax, a social tax in Italy, and everyone can then decide for which social, charitable or cultural purpose it should be used. I can change that from year to year and everyone is asked to maintain the life that the church also offers in part. I can imagine that some of the citizens of our town, or even of Germany or Bavaria, say: 'I would like to support the work of the church with this cultural contribution'.

I: My work also talks about such a voluntary church tax. How do you assess the success of such a system?

P: We see that it also works in other countries. Everything that is new has to be practised first. These are empirical values that we simply don't have. Personally, I would say that if one removes oneself from this responsibility by leaving the church, but still makes use of the services of the church, for example, through the kindergartens or the funeral service or through many other cultural events, I would find it fairer that everyone has to make their contribution and that no one can steal away from it. Whether I make use of the cultural or charitable services of the church, I can do that without being a member of the church, but it still has to be financed. It is not mainly financed by fees or contributions for the care system, because many activities are detached from this contribution and there is a large range of

services that could not be offered without the church tax. Caritas, for example, would have to argue from an economic point of view, but it has taken up the motto: 'We argue humanly' and they also accept unprofitable patients because they simply want to be close to the people. An independent organisation may not be able to afford that because it has to think in business terms. And the church stands behind Caritas with the assets that the church has.

I: Another suggestion that many make is to cut the tax. Do you think that a reduced tax rate of, say, 4% would encourage more people to stay in the church?

P: Well, there are studies about why people leave the church and the church tax was at one time the main reason why people left the church, but I think currently there are many, many other reasons why people leave the church. Just think of the abuse cases, think of the dissatisfaction, just think of the 'I don't believe' and if I don't believe, why should I be part of the church. I know many who keep telling me 'I'm only in the church because of what the church does for the people, but I don't believe.' I don't know if cutting the tax would change these many other reasons for leaving.

I: So, how would a cut be reflected in your congregation?

P: I can't answer that. In our town, we have few people leaving the church compared to other places or other regions. That is a minimal problem here. We have always noticed these peaks when there were challenges for society as a whole, whether it was the abuse cases or the financial scandal in Eichstätt or now with the short-time work situation, but otherwise we have few departures. But I can't say what effects a reduction would have on society as a whole. But what I often think, especially when the subsidies are very little, for example in the renovation of the town parish church, is that if people didn't have to pay church tax, then people would be more willing to help the local priest and maybe even give more because they know him and it's for their parish, than if this money goes somewhere anonymously.

I: My master's thesis looks at church tax from a functionalist perspective, which means that I look at what functions the church fulfils for society. What would you say are the most important functions fulfilled by the church today in our rather secular society?

P: Here in our town, the services of the church are very much accepted when it comes to the turning points of life, Baptism, First Communion, Confirmation, Wedding, Funeral. That's what people need. If the church doesn't offer it, someone else has to. There were substitute celebrations in East Germany in particular, where they wanted to get rid of everything religious under communism, but there is a need for such celebrations at the turns of life. I think religiously influenced celebrations have a different status than when they are value-

neutral. A youth consecration certainly has a more meaningless expression than Confirmation, where I receive an affirmation from above. Then there is pastoral care: we are living in a time when many people need a place to talk about their worries and needs. We notice this especially now at Corona times, when it is not so easy to talk to someone. That weighs on the soul. Then there is the charitable task of the church: in the kindergarten area, in the hospital area, in the old people's home, in social welfare. Here we look at people and not at business management. And then the church is also part of our culture. I think a church with its festivals, its customs and with all that it offers in the course of the year is also tradition and culture. Especially in Bavaria, we attach great importance to culture and tradition. It has grown, it has not simply been put on people, it is part of the soul of the people. I think people also live from it. We see that especially on the big holidays or on days like Corpus Christi, that it attracts people who would otherwise not come, just because of the tradition and just because of the culture.

I: Would you say that these functions have changed in the last 50 years?

P: That has definitely changed, because the people have also changed. Our structure has also changed. If we look at our town, 50 years ago it was certainly shaped in such a way that the locals and the newcomers lived together. Now, because of the mobility of people and the constant moving of people, something is developing where cohesion is breaking down. I have become homeless and therefore without a community; I find it difficult to integrate into closed structures; when I move every two or three years, the process begins anew. As a result, people live in their homes but do not participate in public life. It is not only the church that tells this story, but also every other association, that it has become difficult to bring strangers into their community. Or also that there are settlements where people come home and lock the front door right behind them and no longer have any contact with their neighbours. That was unimaginable in village structures in the past, and now we are seeing it in the villages, too, that building areas have been designated where people are now constructing homes and only strangers are moving in who have no influence on village life. This is the same problem that the church has. We no longer come into contact with these people.

I: Finally, let's go back to the church tax: how would you assess the future of the tax?

P: I think the church tax will be abolished because only a small part of the people is willing to pay it. We are experiencing that Christians only make up half of the population of our state. But we still have so many tasks that affect all people, so we cannot say: 'Half pay and the other half don't pay'. This financing must be raised to another level.

I: Then finally, how you would address these people. What would you say to people on the other side of the debate?

P: I would say that if you pay the church tax and even if not 100% is used properly, a large part still goes where it is needed, whether that is in pastoral care or the charitable sector or education or in dealing with people in faith. There are always accusations, especially here in our diocese of Eichstätt, where money has been misappropriated. You have to convince people again.

I: Last but not least, what would you say to people who are thinking about leaving the Church and whose main reason for doing so is the church tax?

P: You have to tell people who are thinking about leaving the church because of the money that they should think about whether it is not important for them to support all the projects of the church with this money. I also think that people who leave the church don't know what is being done with their money. The public relations work in this area has to grow a lot and the negative headlines have to be dealt with personally. Often it's a knee-jerk reaction, because we also have people who re-join. They do so because they want to be part of a community again, because they want to be part of a church that stands behind values. In Germany the problem is: we leave the church and there is no path for those that do. It says once baptised, always baptised. You cannot undo Baptism. And that is a great theological task: what happens theologically to those who leave the church. On the one hand, of course, I am still a member of the church, whether I pay dues or not, or am I excommunicated, or have I incurred a penalty in the eyes of the church. The church wants people to go to heaven; that is its main reason of existence. 'Can I still go to heaven even if I no longer pay church tax?' And I think that's where theological work has to be done. Pope Benedict also referred to this during his visit to Germany when he spoke of the secularisation of the church. He has certainly given the Bishops' Conference of Germany this as a mandate, if not more often than once, and it needs to be worked through. The church is the second largest employer in Germany and we could certainly have the same problems as 200 years ago when secularisation came. Every bishop and every abbot had a large staff of workers, of artists, of all those who worked for them, and they became unemployed from one day to the next. I can imagine that this would also be a big problem today if suddenly the second largest employer was no longer there. It would certainly be possible to accommodate the individual sectors elsewhere, but I can imagine that some of them would also fall by the wayside as a result. And this will also be a reason why the state does not simply abolish church tax. After all, the employees also work for the common good

and bring something to society. What is being done here is neither pointless nor useless. And who else would offer it if the church didn't? That is, if the Church did not offer it, all this would have to be restructured and reinvented.

Appendix B: Lutheran Priest Interview

Interviewer: First of all, in general, I would like to ask you about your knowledge of church tax and other payments from the state in Germany as a whole and then specifically for your congregation.

Participant: You mentioned state payments and church tax. I think you have to distinguish between them very carefully. The church tax is a right that was granted to the churches by the constitution of Weimar at that time. So it goes back to the Weimar Constitution. Today's articles still refer to the Weimar Constitution. Whereas the state benefits, which still exist, go back to secularisation and are a compensation for the confiscation of church property. At that time, church property was confiscated and it was then agreed that the churches would be entitled to payments in return. These are the state church payments, which must be considered separately. The church tax is a right that was introduced in the course of replacing the state church as a right of the churches to finance themselves and to cover their personnel costs. As a result, the churches are allowed to levy taxes, which, however, would also be possible for other corporations under corporeal law. If they have a corresponding organisation or are a public corporation. Church tax is not something that can only be used by the churches, but can also be used by other large corporations under public law. In Germany, church tax is collected by the state tax offices, but in return the tax offices are also compensated by the churches. This must be made clear. The state does not provide a free service here, but is paid for it because it is simply the easier way. Of course, the church tax has historically grown out of the fact that at the time it was created, about 95% of the citizens belonged to one of the large churches and the previously customary financing of church employees by the federation or the states ceased to exist. Separate funding was then sought for the pastors and the other services. Today, the situation has shifted somewhat because about 50% of the population still belongs to a Western church. Here in Bavaria, of course, and in our region specifically even more so. In our region we are still at about 85%. The church tax finances the central tasks of the church, so to speak, i.e. pastors, deacons and religious educators. These church services are paid for out of the church tax, similar to the church administrative institutions that we have. In addition, contributions are also made from church tax funds to the Diakonie and diaconal works. This must also be seen, although they are otherwise financed to a large extent from other sources, through substitute services they receive from state agencies. After all, it is a special feature of Germany that a public corporation, for example churches, charities and other associations, take on compulsory state tasks and then receive payment for them. That is the principle of subsidiarity, that it is always the smallest unit that is on the ground that

performs the tasks they do before the state takes over responsibility. I can illustrate this with an example: In our town, we are the responsible body for the only cemetery. It runs without subsidies from the city, it has to pay for itself, but we take on the state or municipal duty to ensure the burial system. We are obliged to do this and all non-denominational people may also be buried in this cemetery. Another example: We are responsible for 50% of the kindergarten places in this town. Of course, these are covered by personnel cost subsidies from the government and the municipality, 50% each, but we are also involved with our own funds, because all the land belongs to us and is provided free of charge. We are also involved in the construction work, i.e. new buildings, with 20-25% through church funds, i.e. also funds from the church tax. One can say that the state or the general public definitely has something from the church tax, even those who do not pay any. In addition, the parishes receive a certain annual budget from the church tax, based on the number of parishioners, which is about 160 Euros per parishioner. The pastors' salaries, deacons' salaries and religious educators' salaries are paid directly by the church from the tax revenue. These are not included in the budget, but are paid directly to the respective church. In our country, the bishop is also paid from the state benefits, but the normal salaries come from the church tax.

I: To get away from church tax, let's talk about the concept of separation of church and state: every country has a different view of how far this should go, and it is often said about Germany that we have a system of cooperation. What is your position on the separation of church and state?

P: Let's put it this way, we have a limping separation of church and state, which means that due to the principle of subsidiarity, church and state are intertwined at many points. As a church, for example, we are responsible for many day-care centres for children or many schools, and here in our city the church is responsible for one school. We are responsible for outpatient care through our diaconal organisations. Many of the counselling services are offered by the church and church organisations. Then it must be said that the church tax is the backbone of a functioning church structure that can offer this range of services. If the church tax were no longer there, we would probably not have the financial strength to go in with our own properties and real estate for day-care centres or for schools, or also for counselling services, which are largely, 85%, financed by the state, where the rest of the costs are provided by church tax funds. Especially in the area of asylum counselling, etc., these services are not financed by the state, although they are desired and wanted by the state, but 15-20% of the costs remain with the church. You also have to realise that these funds come from church tax. Therefore, I say that at the moment I consider the church tax system to be the basis of a

stable and functioning church. One can think about other models, but then one must be aware that the churches could then withdraw into pure proclamation and internal service. That has to be said. As a social force, we are of course in a position to relieve the burden on the municipalities and the state in many areas. Let's take the construction volume of the last day-care centre we built here, which amounted to 2.5 million, 25% of which were church contributions - and the land, which I don't even include - otherwise the public sector would have had to pay these costs. So, from my point of view it is a win-win situation at the moment. Other models are conceivable, for example like in Italy, which has a cultural tax that allows everyone to decide for themselves which organisation should receive the money. Then, of course, you have the problem that whoever can do the best public relations and advertising gets the most. On the other hand, if you only go for donations, then it is clear that the church has to withdraw into its core business.

I: With this answer, you have also answered the next five questions already. They would have been about the advantages and disadvantages of the church tax and about the alternatives. What is often discussed is to make the church tax voluntary, that is, that the citizens can voluntarily choose to continue paying the 8%, as we have it here in Bavaria. How do you rate the success of such a system?

P: Let's put it this way, in our case church membership and paying church tax are linked. That is of course the prerequisite. If you are baptised, you will pay church tax at some point. The problem is that if it were possible to be a church member free of charge, we would no longer be able to maintain the structure. Most people are thrifty, especially the Swabians,²⁷⁹ who would naturally try to save money here. That's a point where you say it's going to be difficult. But one more thing: Of course, everyone is a voluntary member. Anyone can leave the church.

I: Yes, but because Baptism makes you a member, it's not the person's decision to become a member, but rather the parents'.

P: At Confirmation, the children said themselves: I want this. And they continued on that path. When you leave, you don't have to come to us, you have to go to the registry office. Therefore, there is no moral pressure associated with it. The data is not allowed to go out, so theoretically no one finds out. I think something has changed at this point. When I was young, the social pressure to belong to a church was higher than today. The problem today is that

²⁷⁹ Interview done in the Swabian region within Bavaria, which has the stereotype of people being conservative with money and spending.

many people have little or no inner connection to the church because they have not had a religious upbringing.

I: Yes, you can see that with the age at which most people leave the church. That the rate is very high among young people who have just started working and then have to deal with this topic for the first time and have never thought about what it means to be a church member.

P: Or rather, resignations are made when someone moves from the rural region to the big city.

I: Many also see another alternative in cutting taxes. Do you think that a tax cut - without looking at the disadvantages for the church - would lead to more people staying in the church?

P: I don't think so, because it is 8% of the income tax and not 8% of the income. Much of it can be deducted from taxes. So I don't think a reduction would bring about major changes.

I: How would such a cut be reflected in your community?

P: I can't really say that now, because I don't know what the overall financing of the church would look like, but presumably the state church allocations would be severely restricted, which means we would probably no longer be able to keep all the buildings. We would probably have to sell off some of them, or hand back the running of day-care centres etc. to the municipality.

I: Of course, if we were to consider the complete elimination of the tax, then that would increase even more.

P: Then it would be massively exacerbated.

I: My Master's thesis looks at church tax from a functionalist perspective. So, I look at what functions the church fulfils for society. When you look at these functions, would you say that they have changed over time?

P: It has certainly changed. There was a massive expansion of the social services of the church and the diaconal works. A large part of the services was expanded and strengthened, especially outpatient care. Here in the region, 80% of the services are provided by churches, diaconal organisations and Caritas. It has to be said that this is of course a social gain, that a lot of own funds flow here. I still remember times, about 10 years ago, when we absorbed the annual deficits of care services from membership fees because the counter-financing did not work. I also think that the win-win situation now exists because we simply take a lot of tasks off the municipalities' hands. In villages, almost all cemeteries are church cemeteries. If the municipalities had to do everything themselves, it would be expensive for them. The trend is that we have lost members, but on the other hand we are still important in the cultural field. Especially in the rural region, church performances of classical music like Bach are still something that only we do. It would therefore also mean an impoverishment of society if a

retreat were to take place. The spiritual aspect is perhaps considered less, but it is also important that groups like the church are there in society to give something like support, security and also social community. That is already a task that is fulfilled by the churches. Of course, there are always things that don't work. But nevertheless, I think we have expanded the social aspect in recent years. The two churches with their Diakonie and Caritas together are the second largest employer in Germany after the state and the municipalities. Here in our region there are two nursing schools for training as nurses and one of them is a church school. So, the socially needed professions, such as nurses and educators, are often trained by the church. So, you have to say that the church is an important factor at these points in the overall social structure.

I: Would you say that it is more the church's fault or society's fault that these functions are no longer performed in the same way today? Does the church not present itself properly or not enough? Or does society simply no longer accept it properly?

P: I think it's a reciprocal effect. For centuries, we as a church have not needed to advertise, and perhaps we are sometimes a little underexposed or a little reserved and shy about presenting what we do in public. I notice this with myself: I shy away from making big noises about everything we do for the town. On the other hand, it also has to do with the fact that in the society we live in, the person who puts the latest programme in the media always gets the most attention, regardless of whether it is particularly important or significant. So, I think that the media don't often ask: What is important? What is valuable? Instead, people just go after what somehow brings attention. So it's a reciprocal effect. I don't want to complain that the church is not noticed, it is, but in the media society it is simply more difficult to present things that are important.

I: Let's move on to the future of the church tax: Do you think that the church tax will continue to exist as it does at present or will it change in a positive or negative direction?

P: Well, I am not a prophet and with the relatively rapid changes we have in our society, it is difficult to say. The one thing I can say is that church tax will certainly not go up. We can't do that in terms of publicity. I think we will have to rely more on voluntary donations. How membership will develop is a question we must also ask ourselves in society as a whole. If the need for religion and security increases, which is already evident in some studies, it could be that we will have a relatively stable development. If the number of people leaving the church does not stabilise, there will of course come a point when we will have to consider whether this large organisation that we have at the moment still makes sense. At the moment I say that the church is still a sensible instrument for reaching people, for carrying out the ministry that

we have in a really meaningful way. At a certain size of the shrinking process, we will have to think about alternatives, but what they will look like then, I cannot tell you today.

I: Lastly: What would you say to people who are thinking about leaving the church because of the church tax?

P: If the church tax is the reason, then I would ask people to look at the social services of the church. I would also tell them, if they leave the church, what claims they lose to the church. You can talk to people about this. Sometimes there are economic emergencies where you have to take a look, and the church tax offices may be inflexible. But I would try to convince people of the value of what the church does.

Appendix C: Catholic General Vicar Interview

Interviewer: To begin in general terms: When I talk about the church tax or also the general payments of the state to the church, what do you associate with it? What is your knowledge about it? First in general, then later also how it is in your diocese.

Participant: Church tax is an annex to income tax and in Bavaria it is levied by the churches themselves, in the other federal states it is levied by the tax offices and the tax offices receive a corresponding fee for it in the other federal states. It is an instrument that has been tried and tested for decades. In essence, it is more like a membership fee than a tax, because the payment of church tax is voluntary and one can withdraw from paying it by leaving the church.

I: And how is it in the diocese? I'm not so much talking about the numbers here, but more about how the diocese is financed, whether it's mainly through church tax or through other payments?

P: Church tax is by far the most important source of income for the diocese. Other important sources of income are subsidies for services, for example in the area of schools, which every independent organisation receives. But without church tax, the work of the Caritas Association would not be possible.

I: How is it distributed? The diocese receives the payments and then distributes them to the parishes, or how can one imagine that?

P: There are corresponding key allocations as to how this is then distributed to the foundations.

I: Let's now turn to the general concept of the separation of church and state. In Germany, formally there is the separation, but informally this is not the case. What is your position on the separation of church and state debate?

P: The separation of church and state has largely taken place organisationally. The peculiarity is that it is a corporate status in Germany, but that is not only the case with the church, others can do that, too, and it is relatively clearly regulated by the case law of the Federal Constitutional Court that the other religious communities also have this status. Corporate status is a certain privilege, but all religious communities are equally entitled to it. There is certainly a spirit of cooperation in the Basic Law and through the articles from the Weimar Imperial Constitution. For example, in contrast to France, where strict secularism applies, which seems to have many advantages for the state. One disadvantage is evident in France,

where the state has no influence on religious education. In Germany, religious education is largely in the schools and thus the state naturally has an influence. Whereas in France, many things concerning religious education are done in the churches or in the mosques, which is of course also an advantage for the church because they have more freedom from the state.

I: So you see it more like that every form of separation of church and state has its advantages and disadvantages, but the system as it is in Germany is supported by the German Catholic Church?

P: Church tax is a value system for financing. You can see the difference when you go to a church in France. Look at the structural condition of a church, if you go to a church in Spain. In Germany you don't have to pay an entrance fee. If you go to a cathedral in Spain, you have to pay an entrance fee. And in this respect, it is also essential for the image of the place that the churches are in a reasonably good structural condition. That would not be possible without the church tax.

I: You are already onto my next question, which is about the advantages and disadvantages you see in a universal church tax. So, you see the advantage in the preservation of the cityscape?

P: That is the case, and the advantage is that it also makes the church less dependent on large individual donors. Especially if we take a look at the USA, very rich people who donate a lot are of course very important stakeholders who have to be taken into account. In Germany, the contribution of the wealthy is higher because the proportion of church members is higher there. So, on the one hand, there is a certain organisational independence of the church from individuals, and the church tax is also a tax that leads to the wealthy making a contribution to social equalisation. For example, that the wealthy also provide more funding for Caritas.

I: To go to the other side: Do you see any disadvantages in the general church tax?

P: From the church's point of view, I see the disadvantage of the general church tax in the fact that we have to work together with the tax offices, that we have to cooperate, that we are subject to certain things. And a disadvantage is of course in the perception and discussion about it.

I: To draw the conclusion in general, when it comes to abolishing church tax, you are on the side of 'church tax should not be abolished'?

P: Yes. Abolishing the church tax would pose existential challenges to the church.

I: Do you see any alternatives if abolition were to happen?

P: Donations. And membership fees.

I: But right now, as it is, donations are not big enough to finance the church?

P: No.

I: If it were to come to a completely voluntary church tax, how do you see the success of such a concept on the part of the church and on the part of society?

P: I can't estimate how it would be accepted by the members. If it were to come about, it would of course lead to certain large individual donors/some large church tax payers having a stronger influence, because fundraising would then also play a greater role and that means whether the perspective of the poor could then be taken so consistently would be questionable.

I: For many people who leave the church, the church tax is not the only reason for leaving, but it is a partial reason. Do you think that a reduction of the tax would lead to more people staying in the church? For example, to 4%, so a halving.

P: That would have to be a significant cut.

I: 4% would be significant in that sense.

P: I can imagine a halving. That is of course a challenge for the church.

I: How would a tax cut be reflected in your diocese? Where would it be noticed first?

P: We would have to cut back massively. We would lose a third of our income. Church closures, staff cuts.

I: Probably the smaller parishes would feel it first, before the larger parishes?

P: It would be evenly distributed.

I: My work looks at the church from a functionalist point of view. My guiding theme will be: what functions does the church fulfil for society? What are the major functions, in your opinion, that the church fulfils today for our society?

P: First of all, the transmission of faith and values. This happens in the families, in the preparation for communion, in the introduction to the sacraments, and it becomes visible during crises and major events, during church services. For example, when there is a disaster, there is always a church service. In this way, the church also provides support and communicates values and helps to deal with them. Another important factor is that the church provides many social services. In the area of Caritas, which is an important factor, that would

not be possible without the church tax. It would also not be possible without the church tax on the conditions for employees, because the churches have one of the largest pension systems and supplementary pension systems for employees in Germany. Here they make an important contribution to ensuring that employees are also well provided for in old age. That is something that would fall by the wayside, as it would not be possible without the church tax. This means that the church is also an important employer that thinks sustainably for its employees. Another important factor for the church is, of course, that it still has a widespread presence in Germany and can thus ensure the transmission of values. That is also something that contributes to the identity of a place. The church is usually at the centre of the place and makes important contributions here. Number one, of course, is the transmission of faith and values in all possible forms: in the day-care centres for children. This is something that is a win-win situation for the state. I mean, in a normal school the state pays 100%, in a church school it pays 85% and 15% comes from the church.

I: Do you think that these functions have changed over the last decades or are they just perceived differently? You mentioned Caritas and that this falls a little under the table, that most people don't perceive what the church actually stands for.

P: As far as cooperate identity is concerned, we certainly need to optimise, because there are certainly some people who go to a Catholic hospital or a Catholic care facility, but don't consciously perceive it as a church. In terms of marketing, we still have room for improvement. There is no central church label. That has grown historically and with the declining perception of what the church does, it is being lost more and more. The question is whether we will succeed. Church is very diverse, in the areas of schools, kindergartens, hospitals, homes for the elderly and of course the core area of worship and church buildings. The diversity both in what we do and in the different types and forms we do it in (associations, limited liability companies, foundations, public corporations, institutions), it is simply an enormous diversity that has grown historically. Sticking a uniform label on it would be an advantage for perception, but it's not very easy with such a grown structure.

I: Do you think it is because of the church or society that the church no longer holds the same degree of importance in today's world? Is this more of a marketing problem of the church or have people turned away and are now getting these benefits from other organisations?

P: Both. Fifty years ago, everyone was aware of what Caritas was, which has to do with the Catholic Church, and Diakonie, which has to do with the Lutheran Church. That is no longer the case today. This means that, on the one hand, awareness among the population has

dwindled and, on the other hand, the church has not succeeded or has not wanted (there was no serious attempt by the church) to generate a uniform brand image. There was also no strategy. Whether we have a label/brand problem can be discussed, but it is not an issue that I see being promoted in the church. However, the culture of discussion in the church has become more open and we are moving towards a better culture of debate.

I: Finally, back to church tax: How do you see the future of church tax? Do you think it will stay the same? Do you think there will be changes or maybe even a complete abolition? Looking ahead about 20 years.

P: I think in 20 years the church tax will still exist in the form we have it now. The interests of all parties involved are such that it makes sense. It is important for the state to have the church as a financially strong partner in many questions, because otherwise questions would arise about the maintenance of buildings and about many cultural things that the church does. The pandemic has made us aware of this once again. In Frankfurt, the city church has given extra money to the parish churches so that they can hire artists to play during the services. What we do as a church in the area of music is simply a basis on which a lot is built. What we do in terms of cultural promotion is simply too valuable for the state.

I: You are now referring to the two components of state and church, but wouldn't you say that the component of society also plays a large part when it comes to abolishing church taxes?

P: It plays a role on both sides, it is in view on both sides. Society is reflected in the parties and also in the church.

I: But you could also see society as a single third component, because it elects the state and can also change it again through the votes.

P: Definitely. But I don't think so much that the tried and tested system of church taxation will be a problem. I see more of a problem with state services. For example, maintenance obligations for buildings or also the remuneration of church employees by the state, which has grown historically from secularisation but also from the needs of the state for control. The fact that bishops are appointed in agreement with the state and are then partly paid by the state is also blamed on the state's need for control. This also has its roots in the Kulturkampf. Historically, the state has always had a strong need to have a say in nominations. The current system has been established because it is important to the state that the bishops are also loyal to it.

I: But if the state benefits were to be abolished, could the church tax alone maintain the entire Catholic Church in Germany? The state benefits are not exactly a small amount.

P: The situation varies greatly from region to region. I am optimistic that state services can be reduced step by step. The church tax is clearly the more important income of the church.

I: I have the impression that society knows far less about state benefits than about church tax. That's why the debate about payments is usually only about the church tax and not about state payments.

P: But church tax is also the main source of income. It makes up the majority. But church tax is essentially a membership fee and those who don't want to pay church tax can opt out. Whereas in the case of state benefits, no one can opt out. This is something that, in my view, is much more exposed in the debate, or at least should be. Three parliamentary groups, the Greens, the Left and the FDP, have also presented a bill on this in the Bundestag.²⁸⁰

I: So when you look at the debate on church tax, you see the opposite side as: you can leave if you don't like the church tax?

P: The possibility exists. You can't withdraw from the state services.

I: Last question: What would you say to the people who are thinking about leaving because of the church tax? What would be your message to these people?

P: I would say: consider where this leads to. The people who are leaving are mostly young and just starting their careers, realise they are paying church tax and have little connection. What values do you want to pass on to your children? Who is going to do that? How do you want to organise and celebrate family celebrations? Think back to your childhood and how you experienced the important values. This is a decision you can certainly make today, but think about where this decision will lead you and what it will do to our society.

²⁸⁰ The Bundestag is the legislative branch of the German government.

Appendix D: Church Leaver Interview

Interviewer: To start this off, a quick recap of your story: your situation is that you came to Germany, you ticked a box, which said ‘which confession do you belong to’, and you ticked the box for Roman Catholic and then, presumably with your first pay check, you saw that there was a tax being taken out called the church tax. So, very broadly: What is the knowledge you have about the church tax and more specifically about the other payments the state does towards the church?

Participant: Yeah, that was my situation. The first month of pay checks, I noticed that I had church tax on my salary and I think it’s about 7 to 9%. I think it’s different per state of Germany, but I was living in Nordrhein-Westphalia and it was about 8/9%. Yes, I checked the box of Roman Catholic and noticed the money off of my first pay check. Then in questioning that with some German friends, they said the money is taken off and provided to the church for anything like repairs, upkeep. That is quite different to a lot of other countries that I know, where it’s not, necessarily, a set percentage taken off your salary, it’s more based on donations and giving what you can. So, it was quite a different system, arriving and learning that in Germany. But other than that I don’t really know too much about the inner workings of the church tax and how that works in Germany.

I: Did you very quickly decide upon leaving the church after learning that? Did you go into gathering information about it or was it just very quickly when you learned it was 7 to 9% of your money that you wanted to not have to pay that anymore?

P: I didn’t actually do too much investigating. I think, I did have it for about a year. Which ironically I thought was very funny since I am not a religious person, so the only times I would go to church are on Easter and Christmas, which is the classic case. And ironically, I don’t think I ever stepped into a Catholic church in Germany, because I would go to services when I was home in the US for Christmas. So, I think I stayed in for about a year, but I don’t think the tax triggered some sort of automatic reaction, where I then got right out of it.

I: So, then to be a bit more general, this is not just about the German system: What is your stance on the separation of church and state, overall? Where do you see yourself on the spectrum from entire separation to cooperation in some way?

P: I would say more separation. Where I am from, I would say it is quite separated. Of course, you have some sort of elements within government or some sort of phrases that are connected to the church, but, in my opinion, they don’t really have meaning. But I think it is in

everyone's interest to not push the church onto the state and that it should be pretty separate. Or the other way around, reciprocal.

I: Going back to Germany specifically: In your opinion, do you see any advantages to the universal church tax being taken out of the salary of any person that is a member to a certain denomination?

P: Yes, for the church. I think a lot of the advantages are on the church's side. A set and stable amount of money that they are going to receive from the state for certain items such as salaries, repairs, that kind of stuff. Because on the opposite side if you only have donations, one month could be great, the next month could be horrible. So, I definitely understand it for them. My knowledge, as well, if you do exit the church and you would like to get married in Germany, typically marriages occur in a religious setting. So that would be, outside of the city hall, an official marriage, if you want to have a wider celebration you would have to get married in a church. And that can only happen if you are an active member of the church and community. So, I think for them (the church) it then gives the incentive for other people to stay in the church, if they want to eventually get married in that church. So that they don't have to climb all these obstacles to get back into church just to get married.

I: Would you say that I understood you correctly when I say that you see the disadvantages of the universal church tax on the public's/the people's side, because they are forced to stay in, in a way?

P: Yeah, I think, just to go a bit more into those disadvantages, for me while not an incredibly religious person, my understanding on religion is a lot of caring, kindness, supporting of other people and to lift other people up and to have that understanding. So, for a state to, not force that might be a bit too strong, but for a state to quantify how much each citizen should be able to provide for a church, I think that is a step too far. For me, I think the side of the donation based giving is exactly that: you give what you can, not you give what you should. I don't think there should be someone who delineates what a person should be giving over to the church. I think it should be what you can and are willing to give. That's just the disadvantage on the public's side.

I: I feel like that already answered the next question that I had. It was: seeing as you left the church, what is your stance on the abolition or maintenance of the church tax? Where you stand within the debate?

P: Yeah, I am for the abolition. Again, I understand that there is going to be a gaping hole of how the church is going to be maintained and how the salaries are going to be paid. If you go

across borders and compare churches in other surrounding countries, they aren't as maintained as in Germany. The churches in Germany are very beautiful, so I can see that advantage and I can see the motivation to maintain the church tax, but from the individual side, it is hard for me to understand why it should be maintained.

I: So, that goes along with: do you see any alternatives for funding? You were talking a lot about donations and them possibly not being enough, but do you see them as the main alternative to fund the church?

P: Yeah, I think if there is a bit more outreach. For example, I was living in a neighbourhood for over three years, about four years, and I know that they have my information and by that point I was still in the church, they could've done some outreach to the community, to put some feelers out who could possibly be in a congregation and how could we do some outreach to the community. I think that could be a possible outlet of donation based or hey look we're having this fundraiser in the community and actually bring the community together. Because for me, it's also an advantage of a church congregation is building a community. Just speaking from the neighbourhood where I was living, and I know that there is a Catholic church only about a five-minute walk away from my apartment, there could be more community based fundraisers. People are already paying the fees now, and yes of course it's because they selected that and it is more of a force or pressure to pay that, but if people are already giving that now they already have that mentality that they can give and they are able to give, so if the tax is abolished or removed, they could still possibly have the ability to get the money, even if it gets removed.

I: So you see the success of a voluntary church tax or voluntary donations to fund the churches quite high?

P: Yeah, I think so.

I: Now going into the leaving side: do you think that if the tax itself was reduced to something like, let's say four percent or even less, that more people would remain in church?

P: That's a tough one. On the one side, I can see it, because then people will say it's only half of what I would be charged normally, but then I go on the other side of, again, the morals behind it. It's still the state dictating to you what you should give. Which, again, I don't necessarily agree with. But, if I'm talking about the majority of people, I could see that lowering the actual amount could result in higher adoption by other people.

I: That means that for you, even if there had been a reduction in tax and even if it had been less, you would've presumably not remained regardless?

P: No, I wouldn't have remained.

I: My thesis is looking at the functionalistic side, so I am basically asking which function the church serves in the society. Just from your experience from churches, do you think that in the secular society that we're living in that church can actually fulfil those functions that they used to fulfil?

P: This is really hard, since I am not an especially religious person. But going back to the point that I had before: it seemed to me that there was a lack of community outreach. This is of course based on where I was living, but it was close to a church and I was living there for a while. One of the biggest advantages or functions that I saw purely by going by this church were gatherings or openings for a soup kitchen for homeless people and that's obviously an important function. But there are loads of programmes in Germany that solely focus on that, so I am not sure how big the portion of these services that would function for this are. On the other side, I didn't see a lot of community outreach, so it is hard to generalise it based on my experience.

I: Do you see the fault there at the church not giving enough opportunities or not providing enough options for the people to come in and be part of that community or do you see it more as the fault of the people themselves not taking the advantages in that the church provides and not accepting those offered opportunities?

P: I think it could be both. The cynical side of me says that they're already getting the money so how much of community do they have to build? I'm sure they have to hit some sort of quotas, but they're already getting money from the state to run things, and I know that is incredibly cynical, but I'm just wondering how many activities, besides for the people that are already aware and are proactively looking for this, I don't think there is a lot of effort to seek out new members. That could be anything from advertising within the community to using apps that already exist where based on your neighbourhood people are reaching out, looking for services, etc. and that is something they could definitely utilise, but I have never seen that.

I: Now talking about future predictions. What do you think is going to happen within the next 10 to 20 years with the trends that you see with secularisation, modernisation, do you see the tax staying the same how it is right now or do you see a change either to the tax being raised or the tax being lowered or completely abolished? In what way do you see the future of the tax going?

P: I think probably my best prediction would be that it would be lowered, because the demand will be lower. Just on a general trend and this is not necessarily specific to Germany, but as a whole younger generations are less likely to go to church services. So, with that being said the state might recognise that the demand is less and then they might decrease the amount of money that is going to religious services.

I: Going more into the leaving side, since you are the only person that I am going to talk to that has actually taking this step of leaving the church. What would you advise people if they are thinking about leaving? If they are in your position of getting that 6th pay check back and the money being taken out, what would you say to them? Do you have any advice having done all of it?

P: I think for me it is a bit of a unique situation, because to me the biggest issue about leaving the church is the issue of marriage. If you are a German citizen or you plan on staying and living in Germany for the rest of your life and you are currently not married and you plan on being married, I think it's probably in the benefit to stay in the church. Just simply due to the marriage situation. I think for me, because I am not entirely sure where I will be and where I want to get married, that was the basis of my decision of leaving the church, because I didn't see many cons of leaving the church. So, I think they would have to consider the marriage situation and the second item they would have to consider is how they feel morally about it. If they can give and they're willing to give and they are accepting the terms that the state determines how much they should give, then stay in that situation. But I think those are the two considerations. Actually, I also have a third: if you're planning on having children and you'd like to have them baptised and go through communion and have them confirmed, then that is obviously a third type of aspect people need to consider.

I: Now onto the more personal questions. Would you describe yourself as religious? And if you see as belonging to any religion or any denomination, which aspects of your life particularly stand out as being religious?

P: I would not consider myself as very religious. My mom is quite religious and I think she made a promise to her mom that she would get all her children baptised, go through communion and confirmation. She was a big driver in pushing us to go through the steps, but throughout I would not have considered myself as very religious. Going through that and learning a lot about the religion, I knew that I didn't necessarily believe in a lot of the lessons that were being taught. So obviously if there is a part that is religious in my life then it would

be the private life, with my mom and her side of the family being religious. Anything to do with Catholicism was based off my mom and her family.

I: Was it a hard decision to leave church? Especially looking at your mom pushing religion on you and you going through all the steps in your childhood? Was there any point in you considering leaving when you were like I shouldn't do this or was it a fairly easy decision for you?

P: No, it was quite an easy decision after I finally did the math and realised what the amount was annually that I was paying to a church that I never attended. As well with the belief system not being strong for me, it was not a very hard decision. I don't think that there was necessarily a final straw for me. It was just realising how much financially that was being sent to something that I had not invested in emotionally. Ironically, my mom being religious, she still was like: you have to get out. For her the issue was the morals. I shouldn't be told how much I am giving to my belief system. I should give what I personally can.

I: This probably means that this last question is redundant, but regardless: have you experienced any negative impacts on your life after leaving the church?

P: No. At this point I haven't. Of course, my legal status hasn't changed since then. I am still single, unmarried, and without children, that status hasn't changed. I don't really expect any negative impacts at this point.

I: So if there were to come any negative impacts in your life, it would be later on in life?

P: Right, exactly!

Appendix E: Non-Participating Church Member

Interviewer: We start in a very general way to see what your level of knowledge is. How far-reaching is your knowledge about church tax and the general payments of the state to the church?

Participant: Marginal. I know that I pay church tax based on my salary, as a percentage. And I know that everyone does that who has not actively left the church but belongs to a church community. That's it.

I: About the other payments from the state to the church?

P: I didn't know anything about that until I talked to you about it beforehand.

I: How do you feel about the separation of church and state? There are different models, the complete separation of church and state, or the state-church model. Germany is always described as being in the middle, with the formal separation of church and state and working together on a cooperative basis.

P: I actually think that if Germany is on the middle path, then I would go along with that, because although I think that the church should not be involved in political decisions, some decisions can be justified on the basis of a church background, or a faith background. And one can also justify them with that. This is all seen on the basis of a centuries-old background, where our country and our continent is Christian. Accordingly, I think it's legitimate that such views still play a role, but they shouldn't get out of hand. We should definitely not orient ourselves legally on the basis of the Bible.

I: What advantages do you see in a general church tax, as we have it here in Germany?

P: I think it's good that church buildings are financed by church tax and thus the preservation of these cultural assets is also financed, because church buildings have such a long history that they don't fall into disrepair.

I: And what disadvantages?

P: That I have to make a conscious decision not to pay it instead of paying it. It's a bit like organ donation, for example, where I think the system is the wrong way around.²⁸¹ And I see it the same way with church tax. And I also believe that some people don't actually want to leave the church, but they have to, because they don't want to pay church tax any more.

²⁸¹ In Germany, to be an organ donor you have to carry a pass specifically stating your request to donate organs. If a person doesn't have it, they will not become a donor.

I: You are certainly familiar with the debate about abolishing church tax. What is your position on this abolition debate?

P: Actually, I am indifferent to the whole thing. I can only say that because of the good financial background I have. I don't mind paying church tax. It's not an amount that cuts into my flesh. In fact, I just forget about it again. Accordingly, I simply don't care if the money comes out of my salary and therefore I am indifferent to the debate myself. But I can understand that the discussion has to be held, especially in a modern Germany with many other religions and church communities. And that's why I could also understand abolishing it.

I: Do you see any alternatives for financing the church if church tax were to be abolished, in whole or in part?

P: In fact, only voluntary donations. Be it at big festivals like Easter or Christmas, which are declared as: this collection is for the building or something. I see that as the only alternative.

I: And how do you rate the success of such a voluntary church tax or voluntary donations?

P: Rather low. I think it's even more pronounced in the older generation or in more rural areas, where church attendance is more frequent, but I really don't think our church could be sustained for centuries with this.

I: Do you think that cutting the tax would lead to more people staying in the church? I'm talking about a cut, for example a halving of the tax rate, so from 8% here in Bavaria to 4%.

P: I could actually imagine that this would move many people. Who are perhaps also like me. They don't really care, but they think: Phew, extrapolated over the whole year, that's quite a lot of money. I think if it were halved, these people would say: well, now it's not so much, now it doesn't matter if the money goes away. So, yes, I could imagine that.

I: My Master's thesis looks at the church tax from a functionalist point of view, that is, I look at the functions that the church performs and assumes for our society. What would you say are the functions that the church takes over for our secular society now in 2020?

P: I think it is still a provider of direction, or also an opinion leader. Also an ethical, moral voice in the background. But it is nevertheless outdated in many respects and is therefore no longer up to date in many respects. But I think the church wants to show the way and also simply support people, especially in lonely phases.

I: Do you think that these functions, that is, according to your last answer, the moral function that the church takes on for us, have changed over time?

P: I don't think so. In terms of content, yes. But the church has always tried in the ravages of time to transmit morality. Of course, in the 1950s, perhaps more emphasis was placed on the classical role model of family members, but I still believe that it always wanted to provide morals based on the Bible. This cannot be fundamentally changed within 50 or 100 years. Rather, it is clear what is ethical, morally correct and what is not. I think that's what the church does.

I: The possibilities of the church are not used as much today as they were 50 years ago. In your opinion, is that because of the church or because of society? Does the church no longer provide valid options for society, or do they already exist and are not really accepted by society because they are already being fulfilled elsewhere?

P: The church is not changing fast enough. For example, regarding the use of condoms, or abortions in poor countries. That they still hold such rigid opinions there and that they couldn't keep up with the development of the population. In other words, the mills grind too slowly and society develops too quickly. That's why it's more the fault of the church than of the fast-developing society.

I: Let's go back to the church tax: How do you see the future of the church tax?

P: Well, there definitely won't be any more church tax. It's not feasible, too many people will protest. I can imagine that because this discussion has been going on for so long and because our laws are being changed very slowly, it will take time before the church tax is really abolished. It's always a point that flares up in the discussion when it's acute again, but until something really happens, a lot of time passes.

I: What would you say to people who are thinking about leaving the church because of the tax?

P: That is up to each person. Live and let live. They are welcome to leave. But they will probably have no connection at all, no other chains to the church or Christianity, because if there was anything connecting you, you probably wouldn't leave just because of church tax.

I: About yourself, would you describe yourself as religious? If so, what aspects of your life are religious? Private life, your free time, your working life?

P: I don't think so, no. It is actually non-existent in my everyday life. I don't work in a Christian hospital; I don't go to church. I would say no.

I: Was there ever a time when you thought about leaving the church? And if so, why?

P: Not seriously, no. You do think about it when you get your first pay cheque and you're faced with tax for the first time, but not beyond that.

I: Would you accept a higher church tax if it meant that the church could only continue to fulfil its functions by raising the tax rate?

P: No. I would leave if it became higher.

Appendix F: Participating Church Member

Interviewer: We start very generally to see what your background knowledge is. How much do you know about church tax and other payments from the state to the church?

Participant: In percentage, I would say from everything you can know, I'm around 40% for the church tax and around 10% when it comes to the other payments. So what it is used for, not how much it actually is.

I: What is your position on the separation of church and state? In Germany, we have a cooperative model. You could call the different models to be on a spectrum, with the state church on one side and complete separation on the other, with Germany in the middle. What is your position on this issue?

T: I think the separation of church and state is very important, but I think it is important to work together, not against each other, but in harmony with each other. And that's why we have to work together to a certain extent.

I: What advantages do you see in the general church tax as we have it?

T: My argument is always that when I go to church, I want a priest to stand in front who has studied and learned this subject, and he has to be paid. There are also advantages, of course, that charitable institutions are supported, in our case the kindergartens, which are church-run, and the schools.

I: In contrast, what disadvantages do you see in the general church tax?

T: That it is not transparent where exactly the money goes. And that trust in the church is lost. And that it also provides an argument why people leave the church, because they say it's too much money.

I: The debate about abolition has been going on for a long time. Where do you stand in this debate about keeping or abolishing the tax?

T: I think to myself that the church is also a kind of service provider and if I want to make use of what the church offers me, then I have to pay for it. I can't just say that they have to work for free. For us in particular, it is part of life that the church accompanies us, from baptism to funeral, and everyone wants that. That's why we should pay for it. That's why I'm in favour of maintaining the church tax.

I: Do you see any alternatives if the tax were really to be abolished?

T: Financing the church would then only be through donations. Either that would be the only way, or we would say that the church would no longer be so globally organised, but that each congregation would have to see to it that it receives enough money. People might prefer to give something if they know it will go to their own pastor or to the local church or to the local schools and day-care centres. It would then no longer be such a global business, but only isolated and it could be that many churches would have to close down because they could no longer finance themselves.

I: The voluntary church tax is often discussed. How do you see the success of a voluntary church tax?

T: I think the people who care about the church would give their debit. But there would also be a lot of people who would say: 'I'll save the money'. Then there is no more social pressure behind it, no more obligation to donate to the poor or the Church. So, I think the success is rather low. Or at least only partially successful.

I: Do you think that cutting the tax would lead to more people staying in the church?

T: I don't think so, because there are many people who say, 'That's too much', but they just accept it. I think those who really think about it and do the work and leave – that is also a bureaucratic effort – for them it doesn't matter how much they have to pay in the end, they don't want to pay anything, not even half of what they pay now.

I: My master's thesis examines the case of church tax from a functionalist perspective. So, I look at what functions the church fulfils for society. What functions do you think the church fulfils for our society today?

T: From a social point of view, you look at the community. When it comes to First Communion and Confirmation, for example, you look at the community and pass this idea onto the children. With the elderly, you make sure that they don't become lonely through trips or visits by the parish priest or members of the parish council. We simply make sure that people on the fringes of society are not forgotten. But a lot is also done by giving tradition or what one sees as Western. Including Christmas, Easter. If these celebrations didn't exist anymore and we didn't celebrate them in the church, then our tradition and our history would be completely different.

I: Have these functions changed within the last 50 years, in your opinion?

T: In the past, the main function was the salvation of souls. A lot has certainly changed there. In the past, people wanted to make sure that they had a place in heaven, but now that has

moved into the background. Pastoral care and taking care of others and the community are more important than what comes afterwards.

I: Is it more the fault of the church or of society that the church is no longer accepted as it used to be? Do you think that the church no longer has such an interesting offer or that it still does, but that society no longer accepts it to the same extent?

T: On the one hand, I think it's because of society, because this compulsion is no longer there. In the past, people looked at who was in church and who wasn't, or their parents told them that they had to go to church. We are now in a freer society where people can ask questions. But the church has also rested on that and forgotten to move with the times. And once you are 50/60 years behind the times, some people no longer feel understood. So, it is rather a combination of both sides.

I: Back to the church tax and its future: How do you see the future of the tax? Do you think it will stay the same or change in some direction?

T: I think it will stay the same because the church still has too much influence in Germany. If you look at politics alone, and in Bavaria there is the CSU government, I can't imagine that they will abolish the church tax or even reduce it.²⁸² I think it will be difficult for society to keep the tax, or at least for the church to continue to have such high revenues. They will probably have to think about something else, because more and more people will leave and they won't have the same figures.

I: Can you understand the other side of the debate? You are in favour of preservation, but can you understand the people who want to abolish it?

T: I understand them very well. Especially if you don't go to church regularly or use this service, I understand that you then say, 'What am I actually paying for?' On the other hand, I have to say that there are too many people who want to keep the benefits of the church, but don't want to pay for them. I understand not wanting to pay, but very few are prepared to say: 'No, I really don't have anything to do with the church anymore.'

I: What would you say to people who are thinking about leaving the church because of the church tax?

T: If they are not married yet, they should consider that they can't get married in the church or have a Christian funeral anymore. Many people are not aware of this. And I personally think

²⁸² The CSU stands for Christian Social Union.

that the social aspect is then also forgotten. In the Muslim faith, it's clear that you give about 3% to the poor, and then that's completely forgotten. You then forget your social obligations.

I: Would you describe yourself as religious? If so, what aspects of your life are religious?

T: I would say I am religious. I go to church once a week and I am involved in my community. I help with the youth work, organise the nativity play and these are all things that I understand you have to do.

I: Was there ever a time when you thought about leaving the church? If yes, why? If no, why not?

T: No, there never was, because - even though this may sound strange - I had an experience of God when I was 8 years old and since then it has been clear to me that there is someone. My family set the example for me and when I started to be a member of the ministries at the age of 9, I also had fun. Since then, I have not only lived this passively, but have been actively involved.

I: Would you accept a higher church tax or could that make you doubt?

T: I would put up with it because, to be honest, I have never thought about how much I end up paying, let alone calculated what it costs me annually. However, one also has to say: Is it then still Christian from the church or does it not have to be balanced? So, it depends on how much the increase is, but when the church overshoots the mark, I think everyone would start to have doubts.