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Church Financing – A Very Brief History

by Klaus Unterburger

The article traces the historical evolution of church financing, with a particular emphasis on the remuneration of clergy. It demonstrates how various funding models emerged in response to social necessities, while simultaneously reflecting distinct ecclesiological perspectives. Over time, pragmatic approaches became the norm, shaping both regulations and the mentalities of church officials. The study encompasses five key areas: (1) the practices of ancient Christianity, (2) the development of the benefice and parish system during the Middle Ages – marked by decentralization and the growth of endowments, (3) the transformative impact of the Reformation, Counter-Reformation, and Enlightenment reforms – including ruptures and secularization, (4) the evolution of financing models since the nineteenth century, and (5) a theoretical reflection on the tradition of church critique, particularly as it relates to church property.

I wish to present a concise overview of the historical evolution of church financing, with particular attention to the remuneration of church ministers. Given the breadth of this subject, my remarks will necessarily remain general. My aim is to illustrate how diverse systems of ecclesiastical funding arose – shaped both by practical and sociological needs, and by underlying ecclesiological principles. Pragmatic considerations led to the establishment of normative regulations within church structures, which in turn influenced the actual mechanisms of church financing. These developments were always intertwined with prevailing moral standards and the mentalities of the clergy. For instance, was the open pursuit of a better-paid position deemed acceptable, or was it considered improper and thus only pursued discreetly? Such questions played a decisive role in shaping the ethos of church officials. The aim is 1) to outline the development of ecclesiastical financing practices in ancient Christianity; 2) to describe the emergence of the benefice and parish system in the Middle Ages, which brought about a massive change in the practice of church financing: the pope and bishops sought to maintain their influence, while church property was now organized locally and decentral; at the same time, intensified piety fostered an expansion of endowments, strengthening both financial resources and identification with the church. 3) First Reformation, Counter-Reformation, and subsequent reforms in the wake of the Enlightenment led to system breaks, secularization, and restructuring. 4) The analysis will then turn to the modern developments since the 19th century, which made the creation of new models of church financing necessary. A final consideration will 5) reflect more theoretically upon the historical models and the tradition of church critique as a critique of church property.

1. The Formation of an Ecclesiastical Financing System during the Period of Ancient Christianity

As early as the 4th century, the pagan historian Ammianus Marcellinus denounced the rich and opulent lifestyle of the Roman bishop Damasus.[1] This critique, of course, represents a late reaction to a development that had begun in the first centuries and varied significantly by region and city: The first church ministers generally seem to have sustained themselves by their own wealth or from their own profession; in early house churches, the patrons of the house played an important role.[2] Nevertheless, from an early stage, there is evidence – such as in 1 Corinthians and the *Didache* – that missionaries for example had the right to food and accommodation when they stayed at a local church.[3] Voluntary offerings were gathered during Sunday services, forming the foundation for inter-church collections – most notably those directed towards Jerusalem.[4] The Roman church developed considerable financial resources early on; and correspondingly large payments were made to the 'poor of the saints in Jerusalem' (Romans 15:26). This Roman generosity was also praised by Dionysius of Corinth in the late 2nd century and by Eusebius of Caesarea in the 4th century.[5]

The earliest model of financing for impoverished itinerant preachers and the needy within parishes depended on voluntary offerings and proceeds from individual sales, functioning as a subsidiary means of support. With the subsequent formalization of ecclesiastical offices, however, a fixed stipend for parish clergy was soon instituted.[6] A list by the Roman bishop Cornelius (251-253) records that, in addition to the bishop, the presbyters, deacons, subdeacons, acolytes, exorcists, lectors, and ostiaries were supported by the community.[7] Furthermore, there were approximately 1,500 widows and people in need of assistance. In the case of widows, the financial support provided by the church appears to have fostered the emergence of a distinct order entrusted with specific ecclesiastical responsibilities.[8] By around 250 CE, Cyprian indicates that also in North Africa clerics were paid

[1] *Ammianus Marcellinus*, Römische Geschichte lib. 27, 4, 14 (lat.-dt. ed. by Wolfgang Seyfahrt, Darmstadt 1971, Bd. 4, 61).
[2] *Gerd Theißen,* Soziale Schichtung in der korinthischen Gemeinde. Ein Beitrag zur Soziologie des hellenistischen Urchristentums, in: id., Studien zur Soziologie des Urchristentums (WUNT 19), Tübingen [2]1983, 231–271, cf. esp. 245–249.
[3] Cf. 1 Kor 9,6 f., 14; Didache 11 f.
[4] Didache 13,3; *Justin*, apol. I, 67,6; *Irenäus von Lyon*, adv. haer. IV, 18, 6; *Tertullian*, apol. 39, 5-7.
[5] *Eusebius*, H.E. 4, 23, 9 f.
[6] For Asia Minor see *Sabine Hübner*, Der Klerus in der Gesellschaft des spätantiken Kleinasiens (Altertumswissenschaftliches Kolloquium 15), Stuttgart 2005, 213–228.
[7] *Cornelius, Epistula* ad Fabium Antiochenum, according to *Eusebius*, H.E. 6, 43, 11.
[8] *Christian Back*, Die Witwen in der frühen Kirche, Frankfurt a. M. 2015.

a permanent salary, whereas, according to Tertullian, this does not yet seem to have been the case a generation earlier.[9] Beginning around 200 CE, churches began to acquire land, the extent of which grew steadily over time. The administration of these holdings generated income that supplemented the generous donations of affluent benefactors. While the legal foundations of such acquisitions remain a subject of scholarly debate, the fact of their occurrence is beyond dispute. In 313 CE, the edicts of Constantine and Licinius mandated the restoration of churches and their properties to the Christian communities – *corpora* – that had been dispossessed during periods of persecution.[10] Even the interpretation of these edicts, as transmitted by Lactanz and Eusebius, remains a matter of scholarly controversy in its particulars. In any case, the property of many episcopal churches grew through donations and wills. Bishops also conducted banking business.[11] Papal decrees issued in the late fifth century – by Simplicius (468–483) and Gelasius (492–496) – endeavored to institute a rule for the distribution of church revenues: one quarter allocated to the bishop, one quarter to the clergy, one quarter to the poor, and one quarter reserved for church construction.[12] However, alternative distribution models existed elsewhere, for example, in Spain. Hospital foundations, as well as monasteries, acquired their own possession of property from the 4th and 5th centuries onwards.

2. Beneficiaries, Foundations, Mass stipends, and Surplice Fees: The Medieval System of Church Financing

During the early Christian era, episcopal churches stood as the principal custodians of wealth. As the Middle Ages unfolded, a profound shift toward rural life emerged, leaving many regions without towns or bishoprics. This transformation called for the development, governance, and Christianization of the countryside. Even in antiquity, individual landowners played a pivotal role by constructing and endowing churches, thereby employing clergy to serve their communities. By the fifth century, historical records attest to the existence of rural churches owned by landowners in places such as Gaul and Egypt.[13] In regions

[9] *Reinhard M. Hübner,* Die alte Kirche und das Geld. Kirchlicher Auftrag und materielle Basis, in: *Friedrich Fahr (ed.),* Kirchensteuer. Notwendigkeit und Problematik, Regensburg 1996, 9–35, hier 22 f.; *Ansgar Teichgräber,* Was ist also unser Lohn? Die Finanzen der nordafrikanischen Kirchen im 4. und frühen 5. Jahrhundert. (Jahrbuch für Antike und Christentum, Ergänzungsband 16) Münster 2020; Origenes, according to Hübner, testifies to the salary of clerics in Alexandria and Palestine (see ibid., 28).

[10] *Laktanz*, mort. pers. 48, 9; cf. *Giuseppe Zecchnini*, Das »Mailänder Edikt«, in: Martin Wallraff (ed.), Religiöse Toleranz. 1700 Jahre nach dem Mailänder Edikt (Colloquia Raurica 14), Berlin – Boston 2016, 51–65.

[11] *Klaus Thraede*, Diakonie und Kirchenfinanzen im Frühchristentum, in*:* Wolfgang Lienemann (ed.), Die Finanzen der Kirche. Studien zu Struktur, Geschichte und Legitimation kirchlicher Ökonomie.(Forschungen und Berichte der Evangelischen Studiengemeinschaft 10), München 1989, 574–601, esp. 567 f.

[12] *Constituta Sancti Gelasii Papae,* PL 56, 704 A; *Simplicius*, Ep. 3, PL 58, 37C; *Peter Landau*, Kirchengut, in: TRE 16 (1989) 560–575.

[13] Cf. *Alexis Oepen,* Villa und christlicher Kult auf der Iberischen Halbinsel in Spätantike und Westgotenzeit (Spätantike-Frühes Christentum-Byzanz 35), Wiesbaden 2012.

where urban centers and Roman administrative structures had faded during the early Middle Ages, the establishment of churches by local landowners emerged as the principal means of fostering Christianization and shaping ecclesiastical life.[14] Here, the presbyters assumed functions that had been the exclusive domain of bishops in the early Church, namely the administration of the sacraments, especially baptism, and preaching. Consequently, these rural churches played a crucial role in the development and Christianization of the country. However, they also generated income. Canon law sought to limit and regulate the power of supervision and disposal of the landowners by defining them as patronage lords.[15] Patronage rights extended beyond lay individuals, encompassing clergy and institutions such as cities and, in later periods, universities. In reality, these relationships often fostered dependencies that surpassed formal boundaries. When landlords provided financing and endowments, they wielded considerable influence and oversight. From the outset, the church sought to secure legal autonomy and independence, yet clergy were obliged to cultivate endowed lands to ensure their own sustenance.

These rural churches, with their properties, were largely independent of the bishop. Where the assets were inextricably linked to the fulfilment of the clerical office (*officium*), one can speak of a *beneficium*. By the eleventh century, this concept in canon law had gained acceptance; the intrinsic link between benefice and office ensured that benefices could neither be sold nor inherited.[16] Thus, in the High Middle Ages, ecclesiastical offices came to be understood as benefices. The medieval benefice system was distinguished by the fragmentation of church property into numerous individual offices, alongside a wide array of benefices with varying endowments for which one could seek appointment.[17] The downside of the benefice system was not only a relatively high degree of independence and per-

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[14] Recent research has shown how the term »Eigenkirche« introduced by Ulrich Stutz is the result of an exaggerated typification; in practice, the power of disposal of the landowner was generally not so exclusive. The bishops were also able to secure a certain degree of influence early on. Susan Wood, The Proprietary Church in the Medieval West, Oxford 2006; *Steffen Patzold*, Den Raum der Diözese modellieren? Zum Eigenkirchen-Konzept und zu den Grenzen der potestas episcopalis im Karolingerreich, in: Les élites et leurs espaces: mobilité, rayonnement, domination. Du Vie au XIe siècle, ed. by Philippe Depreux; François Bougard; Régine Le Jan (Collection Haut Moyen Âge 5), Turnhout 2007, 225–244; ders., Presbyter: Moral, Mobilität und die Kirchenorganisation im Karolingerreich (Monographien zur Geschichte des Mittelalters 69), Stuttgart 2020; *Julia Barrow*, The Clergy in the Medieval World. Secular Clerics, Their Families and Careers in North-Western Europe, c. 800-c. 1200, Cambridge 2015; *Steffen Patzold; Carine van Rhijn* (Hg.), Men in the Middle. Local Priests in Early Medieval Europe (Reallexikon der germanischen Altertumskunde. Ergänzungsbände 93), Berlin – Boston 2016; *Wilfried Hartmann*, Die Eigenkirche: Grundelement der Kirchenstruktur bei den Alemannen? in: Die Alemannen und das Christentum. Zeugnisse eines kulturellen Umbruchs, ed. by Barbara Scholkmann; Sönke Lorenz, (Schriften zur Süddeutschen Landeskunde 48), Leinfelden 2003, 1–11.

[15] *Peter Landau*, Ius Patronatus. Studien zur Entwicklung des Patronats im Dekretalenrecht und der Kanonistik des 12. und 13. Jhds. (ForschKirchlRGKirchRecht 12) 1975; *Wolfgang Petke*, Von der klösterlichen Eigenkirche zur Inkorporation in Lothringen und Nordfrankreich im 11. und 12. Jahrhundert, in: RHE 87 (1992) 34–72, 375–404.

[16] *Rudolf Schieffer*: Benefizium, in: LThK^3 2 (1994) 224 f.

[17] *Donald Edward Heintschel*, The Mediaeval Concept of an Ecclesiastical Office. An analytical study of the concept of an ecclesiastical office in the major sources and printed commentaries from 1140-1300 (CLSt 363), Washington 1956.

sonal responsibility for the benefice holder, but also a correspondingly diminished influence of the episcopal office. The ambitious pursuit of additional or more generously endowed benefices became a routine aspect of a cleric's career, though this practice– often criticized as benefice hunting, especially in the late Middle Ages – meant that the official duties (*official*) strictly tied to the benefices (*beneficia*) risked being neglected.[18]

In connection with the expansion of ecclesiastical structures outside the cities and the resacerdotalization of the presbyterate, three important pillars of medieval remuneration of the clergy now emerged: the tithe, surplice fees, and mass stipends. The tithe as a contribution model was a direct extrapolation from the Old Testament; furthermore, there were already regional demands for tithes as voluntary contributions in late antiquity, for example, in Spain.[19] From the second half of the 8th century, tithes were then demanded as strictly obligatory contributions in the Carolingian Empire through capitularies (765 and 779). This coincided with an intensified reception of the Old Testament. In Scandinavia, the tithe was not enforced until the 11th century.

Closely linked to these developments is the gradual formation of a parish system, both in the countryside and in the towns.[20] The church established the authority of the *parochus proprius* for baptisms and funerals, later extending it to marriages and confession.[21] Parishes became the most important places for pastoral care. As a result, fees were levied for pastoral acts, more specifically for the administration of the sacraments, the so-called 'surplice fees.'[22]

With the sacerdotalization of the presbyteral office in the early Middle Ages, the Mass came to be understood chiefly as a priestly sacrifice of propitiation and supplication.[23] Depending on the priest's intentions, the fruits of the sacrifice at Mass could be used to benefit the various intentions of the souls of the dead and the living; the so-called private Mass came into common use. Mass stipends were developed in conjunction with this.[24] During

[18] Cf. *Andreas Mayer*, Der deutsche Pfründenmarkt im Spätmittelalter, in: QFIAB 71 (1991) 266–279; ders., Arme Kleriker auf Pfründensuche. Eine Studie über das informa pauperum-Register Gregors XII. von 1407 und über päpstliche Anwartschaften im Spätmittelalter, in: Forschungen zur kirchlichen Rechtsgeschichte und zum Kirchenrecht 20 (1990) 29–38; *Dominikus Lindner*, Das kirchliche Benefizium in Gratians Dekret, in: STGra 2 (1954) 375–386.

[19] *Josef Semmler*, Zehntgebot und Pfarrorganisation in karolingischer Zeit, in: Hubert Mordek (ed.), Aus Kirche und Reich. Studien zu Theologie, Politik und Recht im Mittelalter. FS F. Kempf, Sigmaringen 1983, 33–44.

[20] Vgl. *Nathalie Kruppa* (ed.), Pfarreien im Mittelalter. Deutschland, Polen, Tschechien und Ungarn im Vergleich (Studien zur Germania Sacra 32; Veröffentlichungen des Max-Planck-Instituts für Geschichte 608), Göttingen 2008; *Wolfgang Petke* (ed.), Aufsätze zur Pfarreigeschichte im Mittelalter und der Frühen Neuzeit (Studien zur Kirchengeschichte Niedersachsens 52), Göttingen 2021.

[21] Cf. Can. 21 des IV. Laterankonzils, in: Dekrete der ökumenischen Konzilien. Vol. 2: Konzilien des Mittelalters. Vom ersten Laterankonzil (1123) bis zum fünften Laterankonzil (1512-1517), ed. by Josef Wohlmuth, Paderborn-München – Wien – Zürich 2000, 245.

[22] *Renate Kroos*, Opfer, Spende und Geld im mittelalterlichen Gottesdienst, in: FMSt 19 (1985) 502–519; *Wolfgang Petke,* Oblationen, Stolgebüren und Pfarreinkünfte vom Mittelalter bis zum Zeitalter der Reformation, in: id., Aufsätze (see fn. 18) 259–284.

[23] *Arnold Angenendt*, Offertorium. Da mittelalterliche Meßopfer (LQF 101), Münster 2013, 104–158.

[24] *Adalbert Mayer,* Triebkräfte und Grundlinien der Entstehung des Meß-Stipendiums (MThS.Kan. Abt. 34), St. Ottilien 1976.

the celebration of the Mass, the priest interceded and offered the spiritual counterpart (impetration and propitiation) to the material offering given for special intentions. The Mass stipend, as a fundamental pillar of the clergy's salary, was thus the reverse side of an understanding of the office that saw the priest as the one who celebrated the votive Mass for the intentions of the faithful *in persona Christi*.

Since the Middle Ages, the remuneration of clergy has rested upon several pillars. Benefices constituted the principal source of income, while tithes, surplice fees, and mass stipends gained increasing significance with the consolidation of the parish system. Where benefices were not incorporated into the episcopal see, or where the bishop lacked even the right of nomination, episcopal influence was markedly constrained. With the formation of cathedral chapters, their property was likewise separated from the *mensa Episcopi*.[25] Bishops repeatedly endeavored to expand their authority through synodal resolutions, yet these efforts remained largely circumscribed. They derived the majority of their income from manorial estates. From the late Middle Ages onward, episcopal attempts to impose levies and taxes on benefices were met with persistent resistance from territorial lords, who themselves enforced similar exactions. Although the frequent partitioning of church property into individual benefices was often criticized, it had the advantage of assigning direct responsibility for income to each cleric.

The medieval benefice system proved to be highly flexible in adapting to new needs. In the late Middle Ages, cities increasingly sought preaching and spiritual guidance, prompting the establishment of new posts dedicated to preaching and pastoral care.[26] Schools and hospitals were also established as foundations, as were new monasteries. In principle, the beneficence system was a modern and adaptable instrument that relied upon and fostered personal responsibility. At the same time, however, it exhibited a certain rigidity and gradually became a burden. Foundations primarily served to commemorate the dead and were often intended to be perpetual. As each generation continued to make new donations, the burden grew, especially for monasteries and large churches. On the one hand, the founder's will was sacred; on the other hand, the '*laus perennis*' that characterized Cluny's monasticism also imposed a heavy burden.[27] Increasing numbers of endowments absorbed more and more resources. Thus, in the late Middle Ages, the question emerged as to whether pious foundations might be redirected to serve more urgent charitable purposes. This was

[25] *Rudolf Schieffer*, Die Entstehung von Domkapiteln in Deutschland (Bonner Historische Forschungen 43), Bonn 1976, 261–287.

[26] Cf. *Jörg Oberste,* Predigt und Gesellschaft um 1200. Praktische Moraltheologie und pastorale Neuorientierung im Umfeld der Pariser Universität am Vorabend der Mendikanten, in: Die Bettelorden im Aufbau. Beiträge zu Institutionalisierungsprozessen im mittelalterlichen Religiosentum. ed. by Gert Melville; Jörg Oberste (Vita regularis 11), Münster 1999, 245–294; *Bernhard Neidinger,* Prädikaturstiftungen in Süddeutschland (1369-1530). Laien – Weltklerus – Bettelorden (Veröffentlichungen des Archivs der Stadt Stuttgart 106) Stuttgart 2011; id., Wortgottesdienst vor der Reformation. Die Stiftung eigener Predigtpfründen für Weltkleriker im späten Mittelalter, in: Rheinische Vierteljahresblätter, Bd. 66 (2002) 142–189; id., Spätmittelalterliche Prädikaturstiftungen in Süddeutschland, in: Rottenburger Jahrbuch für Kirchengeschichte. Band 29 (2010) 13–23; *Alois Schmid*, Die Anfänge der Domprädikaturen in den deutschsprachigen Prädikaturen, in: Römische Quartalsschrift 89 (1994) 78–110.

[27] *Angenendt*, Offertorium (see fn. 23), 286–292, 322–327, 336–340.

particularly relevant for monasteries facing dissolution, whose endowments could be repurposed for other worthy causes, such as funding ecclesiastical benefices to support university chairs and colleges. Many newly established religious communities sought to escape the burdens imposed by endowments, even as they continued to depend on them as vital sources of income – often forging ties with founding families, which frequently led to new members joining the order. In any event, the various reform movements of the late Middle Ages invariably possessed a financial dimension.[28] Cities and other territorial sovereigns not only sought to reform monasteries and ecclesiastical institutions, but also aimed to regulate their finances. Accusations of material and spiritual mismanagement often overlapped in this process.

3. Transformations Caused by the Reformation and Counter-Reformation

Given the late medieval background, it is not surprising that the Reformation was also a reform of church financing. On the one hand, this was based on a new theology of the ecclesiastical office; on the other hand, however, it followed on from the reform attempts of the late Middle Ages. Even in the Middle Ages, lay people were involved in the administration of church property in parishes (*fabrica ecclesiae*). Towns and villages considered themselves responsible for preaching and pastoral care and their God-pleasing form.[29] Territorial rulers endeavored to regulate and reform the church within their domains – motivated not only by considerations of control, power, and financial interests, but also by faith and a deliberate sense of responsibility. Members of the community regarded themselves as accountable for the collective well-being, encompassing both religious life and the church itself. This tendency, referred to in historical research as 'communalism,'[30] led municipal authorities to intervene in church matters in a regulatory manner precisely out of a sense of Christian responsibility. Where the reformers believed the church had not yet

[28] Cf. *Wilhelm Liebhart*, Klosterreform, Wirtschaft und Herrschaft im 15. Jahrhundert am Modell von St. Ulrich und Afra in Augsburg, in: Gisela Drossbach; Klaus Wolf (eds.), Reform vor der Reformation. Sankt Ulrich und Afra und der monastisch-urbane Umkreis im 15. Jahrhundert, Berlin-Boston 2018, 5–16; *Meta Niederkorn-Bruck,* Die Melker Reform im Spiegel der Visitationen (Mitteilungen des Instituts für Österreichische Geschichtsforschung. Ergänzungsband. 30), Wien u. a. 1994; *Joachim Kemper*, Klosterreform im Bistum Worms im späten Mittelalter (Quellen und Abhandlungen zur Mittelrheinische Kirchengeschichte 115), Mainz 2006; *Thomas Feuerer*, Die Klosterpolitik Herzog Albrecht IV. von Bayern. Statistische und prosopographische Studien zum vorreformatorischen landesherrlichen Kirchenregiment im Herzogtum Bayern von 1465 bis 1508 (Schriftenreihe zur bayerischen Landesgeschichte; Vol. 158), München 2008.

[29] *Bernd Möller*, Reichsstadt und Reformation. Neue Ausgabe, hg. von Thomas Kaufmann, Tübingen 2011; *Heinrich Richard Schmidt*, Reichsstädte, Reich und Reformation. Korporative Religionspolitik, 1521-529/30. Stuttgart 1986; *Berndt Hamm*, Bürgertum und Glaube. Konturen der städtischen Reformation. Göttingen 1996; *Kaspar von Greyerz*, Stadt und Reformation: Stand und Aufgaben der Forschung, in: Archiv für Reformationsgeschichte 76 (1985) 6–63.

[30] *Peter Blickle*, Gemeindereformation. Die Menschen des 16. Jahrhunderts auf dem Weg zum Heil. Oldenburg 1987; id., Theorien kommunaler Ordnung in Europa (Schriften des Historischen Kollegs. Kolloquien 36), München 1996.

preached the word of God purely, they saw it as their duty to ensure proper preaching and administration of the sacraments.

Thus, the Reformation was driven by the Christian sense of responsibility among the authorities in the towns and villages, as well as among princes. Communalism and sovereign church governance were two central pillars of the late Middle Ages upon which the Reformation was built. Additionally, a new theology of ministry emerged, advocated by Martin Luther and his followers as well as the Swiss reformers.[31] Clergy were to serve as proclaimers of the Word of God and ministers of the sacraments, conveying grace through word and sacrament. They were not, however, to act as sacrificial priests who expiate and intercede for the concerns of the faithful, for the sacrifice of the cross had rendered all human sacrifices superfluous once and for all. As a result, the Reformation required pastors well-versed in the Scriptures, while the multitude of votive masses and the sub-parish clergy – beneficiaries, co-operators, vicars, and others who depended on them – became superfluous. This shift led to the academization of priests and a corresponding rise in their prestige and remuneration.[32] In addition to the sub-parish clergy, the monasteries became superfluous as the reformers rejected religious vows. Women's monasteries occasionally persisted as pension institutions; otherwise, monastic assets were repurposed for alternative uses.

As a result, the churches of the Protestant Reformation adhered to the previous principles of parish salaries, benefices, tithes, and superficial fees. However, since the many votive masses were no longer needed, the number of clergies was drastically reduced. The freed benefices could either supplement the parish priest's salary, establish another parish, or serve other 'pious purposes,' such as schools or charitable caritative welfare.[33] The »Leisniger Kastenordnung« of 1523[34] served as a model, as the Wittenberg approach was widely adopted in other territories. The Electoral Saxony visitation further led to the confiscation of the monastery property.[35] These assets were subsequently centralized in an ec-

[31] *Hellmut Lieberg*, Amt und Ordination bei *Luther* und *Melanchthon* (Forschungen zur Kirchen- und Dogmengeschichte 11), Göttingen 1962; *Judith Becker,* Amt und Ordination in der Reformation. Konstellationen und Konzeptionen, in: Stefan Krauter; Matthias D. Wüthrich (eds.), Ordination. Grundfragen und Impulse aus reformierter Perspektive, Zürich 2023, 29–50; *Luise Schorn-Schütte*, Evangelische Geistlichkeit in der Frühneuzeit. Deren Anteil an der Entfaltung frühmoderner Staatlichkeit und Gesellschaft. Dargestellt am Beispiel des Fürstentums Braunschweig-Wolfenbüttel, der Landgrafschaft Hessen-Kassel und der Stadt Braunschweig (QFRG 62), Gütersloh 1996, 393–448.

[32] *Schorn-Schütte*, Evangelische Geistlichkeit (see fn. 31); id., The Christian Clergy in the Early Modern Holy Roman Empire. A Comparative Social Study, in: Sixteenth Century Journal 29 (1998) 717–731; *Karin Maag,* Seminary or University? The Genevan Academy and Reformed Higher Education 1560-1620, 1995, *Lawrence Stone,* The Educational Revolution in England 1560-1640, Oxford 1964, 41–80.

[33] *Martin Stupperich*, Die Neuordnung der Kirchenfinanzen im Zeitalter der Reformation und ihre Voraussetzungen, in: *Lienemann,* Finanzen (see fn. 11), 602-681*; Hans Lehnert*, Kirchengut und Reformation (Erlanger Abhandlungen zur mittleren und neueren Geschichte 20), Erlangen 1935; *Eike Wolgast,* Die Einführung der Reformation und das Schicksal der Klöster im Reich und in Europa (QFRG 89), Gütersloh 2014.

[34] *Martin Luther*, Ordnung eines gemeinen Kasten (1523), WA XII, 1–30.

[35] *Joachim Bauer; Stefan Michel* (ed.)*,* Der »Unterricht der Visitatoren« und die Durchsetzung der Reformation in Kursachsen, Veranstaltung, Jena 2015.

clesiastical fund—the sovereign chamber estate—from which the church, schools, universities, and welfare provisions for the poor were to be financed. While the benefices themselves remained intact, their administration was reorganized and centralized. Above all, this restructuring enabled academic education for clergy at every level; yet, it also introduced a growing distance from the specific intentions of the original founders. In this way, the path toward a more authoritarian church structure was set in motion.

In Catholic territories, continuity with the late Middle Ages remained more pronounced in the 16th and 17th centuries. The Council of Trent reaffirmed the medieval conception of the priesthood while simultaneously seeking strengthening the pastoral aspect of the ecclesiastical ministry.[36] Nevertheless, significant transformations also occurred in the management of church property. The Catholic Church, too, increasingly had to finance higher education, academies, universities, and other schools.[37] The wealth of bishops and sovereigns was frequently insufficient to meet these demands, and attempts to levy taxes and duties on the clergy largely proved unsuccessful. Consequently, the redistribution of existing endowment property often became the only viable solution. Monasteries facing extinction were dissolved, and their assets incorporated into new institutions, such as colleges and universities. A notable development was the endowment of Jesuit colleges and their secondary schools, frequently funded by the resources of dissolved or secularised monasteries, which enabled the Jesuits to sustain themselves while providing free education to students. Functions that, in Protestant states, were financed through church property were assumed by monasteries in Catholic regions, which generally continued to exist and often provided pastoral care, education, and support for the poor. This process also prompted partial reforms of pastoral care and church property within Catholic territories, and contributed to the increasing academisation of the clergy, albeit at a slower and less radical pace.

4. New Models of Church Financing: State Subsidies, Church Contributions and Church Taxes, Voluntary Donations, Asset and Management

Secularizations from the late 18th century onwards marked a significant rupture in church financing in nearly all of Europe and beyond. These secularizations were propelled, in part, by the financial exigencies of the enlightened state. Prevailing territorialism held that all

[36] *Gerhardt Fahnberger*, Bischofsamt und Priestertum in den Diskussionen des Konzils von Trient. Eine rechtstheologische Untersuchung (Wiener Beiträge zur Theologie 30), Wien 1970; *Josef Freitag*, Sacramentum ordinis aus dem Konzil von Trient. Ausgeblendeter Dissens und erreichter Konsens (Innsbrucker Theologische Studien 32), Innsbruck 1991.

[37] Cf. *Klaus Unterburger*, »Das Seminar ist doch im Stande, viel Uebles zu verhindern« (Ignatius von Senestrey). Priesterideal, Erziehungsmethoden und Lebensforen im Regensburger Priesterseminar im Wandel der Zeit, in: Martin Priller; Matthias Effhauser; Klaus Unterburger (Hg.), Eine bewegte Zeit. 150 Jahre Priesterausbildung im Seminar am Bismarckplatz, Regensburg 2022, 31–75, esp. 36–39; *Karl Hengst*, Jesuiten an Universitäten und Jesuitenuniversitäten. Zur Geschichte der Universitäten in der oberdeutschen und rheinischen Provinz der Gesellschaft Jesu im Zeitalter der konfessionellen Auseinandersetzung (Quellen und Forschungen aus dem Gebiet der Geschichte. NF 2), Paderborn – München 1981.

authority within a given domain emanated from the state, which thus exercised control and oversight over the church and its property, possessing the power to repurpose or confiscate ecclesiastical assets.[38] Moreover, the economic doctrine of 'mercantilism,' which sought to stimulate demand and consumption, played a pivotal role. Ecclesiastical institutions were perceived as 'dead hands': they accumulated wealth through inheritances and endowments, yet contributed little to the economic cycle, effectively withdrawing these assets from circulation. In Catholic states, the Enlightenment brought sharp criticism of monasticism and monasteries, which were deemed useless and contrary to human nature, often accused of fostering irrationality and superstition. As a result, monasteries – frequently possessing substantial landholdings – became the primary targets of secularization.[39] In Spain, church property was affected by a whole series of 'desamortisations' between 1798 and 1843, with the very term reflecting the concept of mortmain. In some cases, such as in France, these confiscations were also extended to secular priests and parishes.[40] In the territory of the *Holy Roman Empire*, local parish assets were generally preserved; the property of religious orders and diocesan institutions was secularized. Yet, wherever the church and pastoral care were to be maintained, alternative funding mechanisms had to be established.[41]

In France, the Revolution initially led to an extensive merging of state and church structures. This was exemplified by the »Civil Constitution of the Clergy«, which provided for the election of clergymen by the population and their remuneration by the state, analogous to civil servants.[42] This »Civil Constitution« not only created a deep rift between the Revolution and the Church but also divided the Church internally. Nevertheless, the principle of state remuneration for the clergy was retained in the Concordat of 1801.[43]

In the German territories, by contrast, traditional benefices, alongside surplice fees, remained the primary sources of income for both Catholic and Protestant clergy. However,

[38] *Klaus Unterburger; Walter Sparn*, Kirche und Staat. Katholischer Bereich, in: EdN 7 (2007) 596–600. *Hermann Conrad,* Staat und Kirche im aufgeklärten Territorialismus, in: Der Staat 12 (1973) 45–63.

[39] *Werner Ogris,* Tote Hand, in: Handwörterbuch zur deutschen Rechtsgeschichte, Bd. 5 (1992), Sp. 281 f., *Hans-Wolf Jäger*, Mönchskritik und Klostersatire in der deutschen Spätaufklärung, in: Harm Klueting (ed.), Katholische Aufklärung – Aufklärung im katholischen Deutschland (Studien zum 18. Jahrhundert 15), Hamburg 1993, 192–207.

[40] *William James Callahan*, Church, Politics and Society in Spain, 1750-1874. Cambridge/Mass. 1984, 145–186; *Gregoria Alonso Garciá,* La ciudadanía católica y sus enemigos. Cuestión religiosa, cambio político y modernidad en España (1793-1874). Diss. Universidad Autónoma de Madrid. Madrid 2008, https://repositorio.uam.es/bitstream/handle/10486/1552/14808_alonso_garcia_gregorio.pdf?sequence=1 [accessed : April 24, 2024]; *Pierre Chaunu,* Le Grand Déclassement, Paris 1989.

[41] *Winfried Müller,* Die Säkularisation im links- und rechtsrheinischen Deutschland 1802/03, in: Erwin Gatz (ed.), Die Kirchenfinanzen (Geschichte des kirchlichen Lebens 6), Freiburg i. Br. – Basel – Wien 2000, 49–81; *Edeltraud Klueting*, Dotation und Baulast. Staatliche und kommunale Leistungen an die Kirchen unter besonderer Berücksichtigung der historischen Entwicklung in der (Erz-)Diözese Paderborn (Paderborner Theologische Studien 63), St. Ottilien 2024, 41–78.

[42] *Émile Poulat,* La constitution civile du clergé, in: Revue de deux mondes (1990) 98–109 (https://www.jstor.org/stable/44186106).

[43] Cf. *Émile Sevestre,* histoire, le texte et la destinée du concordat de 1801, Paris 1905; Rodney J. Dean, Église constitutionnelle, Napoléon et le concordat de 1801, Paris 2004; *Andreas Roth,* Das Konkordat von 1801. Werden, Bedeutung und Auswirkungen, in: Walter G. Rödel (ed.): Zerfall und Wiederbeginn. Vom Erzbistum zum Bistum Mainz (1792/97 - 1830). Ein Vergleich. Festschrift für Friedhelm Jürgensmeier. Echter, Würzburg 2002, 103–124.

the secularized church property of monasteries and episcopal institutions had previously been tied to specific functions that necessitated ongoing financial support. Consequently, the state was obliged either to fund these functions through new endowments or to provide continued financial compensation. Through the church treaties of the 19th and 20th centuries, the state committed itself to these legal obligations, the so-called "Staatsleistungen."[44] Such state contributions exist not only in the German territories, but also in numerous other countries.

Over the course of the century, the traditional structures of parishes and benefices increasingly failed to correspond to evolving pastoral needs. Migration and urbanization prompted the creation of new parishes, while some benefices diminished in value and others experienced substantial growth in wealth. Simultaneously, episcopal and supra-parochial responsibilities – and thus the scope of church governing bodies – expanded considerably.[45] If the state was generally obligated to provide state contributions, this raised the question of whether it also had to finance these new episcopal functions. In the course of the 19th century, not only in Germany but also elsewhere, the state began subsidizing and supplementing clerical salaries, providing so-called *congrua* where necessary. Whether this was a legal obligation or a voluntary measure was disputed. Since the 1870ies, particularly, clerical remuneration increasingly resembled that of civil servants, leading to a standardized salary structure; at the same time, clergy were increasingly perceived as representatives of state authority, as they were also funded from above.[46] In parallel, churches gained the right to impose levies and even to tax the faithful.[47] Before the First World War, local church taxes were considered; afterwards, and secured by the *Weimar Constitution*, which granted the churches the status of public corporations, the diocesan or county church tax dominated, still the model in Germany today, which is unique at least in its concrete form.

5. The Debates Concerning a Poor Church and the End of the Constantinian Age

In principle, there are four ways to finance the church's tasks: voluntary donations, income from church property, state funding, or taxes, respectively, compulsory contributions from

[44] *Klaus Unterburger*, Entstehung und historische Entwicklung der Staatsleistungen in Deutschland, in: Ablösungen der Staatsleistungen. Gefahr und Chance für das Verhältnis von Staat und Kirche? ed. by Arnd Uhle; Judith Wolf (Essener Gespräche zum Thema Staat und Kirche 57), Münster 2022, 11–28.; *Stephan Haering,* Historische Begründung und Entwicklung der Staatsleistungen an die katholische Kirche in Deutschland bis 1919, in: Matthias Pulte; Ansgar Hense (eds.): Grund und Grenzen staatlicher Religionsförderung unter besonderer Berücksichtigung des Verhältnisses von Staat und Katholischer Kirche in Deutschland (Kirchen- und Staatskirchenrecht 17), Paderborn 2014, 27–44

[45] Cf. the contributions in Gatz, Kirchenfinanzen (see fn. 41) on the subject of state contributions, 85–199.

[46] *Oliver Janz,* Von der Pfründe zum Pfarrergehalt: Zur Entwicklung der Pfarrerbesoldung im späten 19. und im frühen 20. Jahrhundert, in: Lienemann (ed.), Finanzen (see fn. 11), 682–711.

[47] *Wolfgang Huber,* Die Kirchensteuer als »wirtschaftliches Grundrecht« – Zur Entwicklung des kirchlichen Finanzsystems in Deutschland zwischen 1803 und 1933, in: Lienemann (ed.), Finanzen (see fn. 11), 130–154; *Heiner Marré*, Die Kirchenfinanzierung durch Kirchensteuern, in: Gatz (ed.), Kirchenfinanzen (see fn. 41), 213–227.

the faithful. These models should not be compared in an ahistorical manner, for each arose within a specific historical context to address particular needs. They reflect not only the evolving relationship between spiritual and secular authority – between church and state – but also distinct ecclesiological paradigms, such as the interplay between parish and bishop or the fundamental responsibilities of the ministerial office.

Throughout history, the church's wealth has been subject to criticism. The ideal of a poor church, following the naked Christ and rejecting the privileges of the Constantinian era, has consistently held great fascination.[48] According to medieval criticism, money and wealth entered the church through Constantine. Legend has it that, at this moment, an ill-omened raven ascended and cried 'Woe'. Yet a poor church is always also a dependent church, subject to external determination. At the beginning of the fourteenth century, Marsilius of Padua rigorously demanded the reversal of the 'Constantinian confusion' – advocating for a poor church devoted exclusively to spiritual matters.[49] Such a church would have become a mere pawn of the states, as later historical developments repeatedly demonstrated. Expropriations invariably led to dependence on secular rulers.

Ecclesiological norms and mentalities often arise from highly specific necessities and interests. Christianity initially developed as an urban and episcopal church, resulting in a pronounced episcopal influence over church property. Bequests and endowments contributed to the accumulation of church assets. From late antiquity onward, rural parishes became predominant, leading to the division of church property – the pre-modern benefice system. Initially, priests were financed as performers of the rite and offerors of the sacrifice of the Mass, but over the centuries, the needs and purposes of endowments became increasingly differentiated. Parishes, monasteries, and mass benefices were supplemented by preachers' foundations, hospitals, and schools. The locally fragmented structure of church property fostered a strong sense of identification among the faithful with their endowments, yet also led to inflexibility and anachronisms, making reforms necessary. In the 19th century, state subsidies became more significant, and the church was increasingly structured from the top down.

On the Catholic side, this shift resulted in the growing disempowerment of pastors and parishes, while bishops and their ordinariates gained greater authority. States indirectly encouraged this ecclesiastical redistribution of money and influence. Consequently, administration was professionalized and church structures standardized, even as identification with the local church declined. The questions of how the church should be financed and which new models can be developed are inseparable from the question of what the faithful identify with and value, as well as from the fundamental question of the church's key task and its priorities.

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[48] *Gianmaria Zamagni,* Das »Ende des konstantinischen Zeitalters« und die Modelle aus der Geschichte für eine »neue Christenheit«. Eine religionsgeschichtliche Untersuchung, Freiburg i. Br. 2018.

[49] *Jürgen Miethke*, Die »Konstantinische Schenkung« in der mittelalterlichen Diskussion. Ausgewählte Kapitel einer verschlungenen Rezeptionsgeschichte, in: Konstantin der Große. Das Bild des Kaisers im Wandel der Zeiten, ed. by Andreas Goltz; Heinrich Schlange-Schöningen, Köln u.a. 2008, 35–109.

Der Artikel zeichnet die historische Entwicklung der Kirchenfinanzierung nach – mit besonderem Schwerpunkt auf der Vergütung der Geistlichen. Er zeigt auf, wie verschiedene Finanzierungsmodelle als Reaktion auf soziale Bedürfnisse entstanden sind, während sie gleichzeitig unterschiedliche ekklesiologische Perspektiven widerspiegeln. Im Laufe der Zeit wurden pragmatische Ansätze zur Norm, die sowohl die Vorschriften als auch die Denkweise der Kirchenvertreter prägten. Die Studie umfasst fünf Schlüsselbereiche: (1) die Praktiken des alten Christentums, (2) die Entwicklung des Pfarr- und Pfarrsystems im Mittelalter – geprägt von Dezentralisierung und dem Wachstum von Stiftungen, (3) die transformative Wirkung der Reformen der Reformation, Gegenreformation und Aufklärung – einschließlich Brüche und Säkularisierung, (4) die Entwicklung der Finanzierungsmodelle seit dem 19. Jahrhundert, und (5) eine theoretische Reflexion über die Tradition der Kirchenkritik, insbesondere in Bezug auf Kircheneigentum.