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**Public Financing of the Roman Catholic Church in Flanders:
Historical Roots, Legal Framework and Contemporary Challenges ***

*Finanziamento pubblico della Chiesa cattolica romana nelle Fiandre:
Radici storiche, quadro giuridico e sfide contemporanee **

ABSTRACT: This article analyzes the financing of the Roman Catholic Church in Flanders within Belgium's church-state framework. Although Church and state are formally separate, recognized religions receive substantial public funding. The Flemish Region recognizes parishes and installs Church councils (*kerkfabrieken* in Dutch or *fabriques d'églises* in French) to manage material needs, while municipalities cover deficits and provide housing. The federal government pays clergy salaries and pensions. Rooted in the 1801 Concordat and enshrined in the Belgian Constitution, this system ensures institutional stability but faces challenges from secularization, shortage of priests, and calls for reform. Dialogue between church leadership and civil authorities is deemed essential for future sustainability.

ABSTRACT: Questo articolo analizza il finanziamento della Chiesa cattolica romana nelle Fiandre nel quadro dei rapporti tra Chiesa e Stato in Belgio. Sebbene Chiesa e Stato siano formalmente separati, i culti riconosciuti ricevono un consistente finanziamento pubblico. La Regione fiamminga riconosce le parrocchie e istituisce fabbricerie (in olandese *kerkfabrieken*, in francese *fabriques d'églises*) per gestire i bisogni materiali, mentre i comuni coprono i disavanzi e forniscono alloggi. Il governo federale paga gli stipendi e le pensioni del clero. Radicato nel Concordato del 1801 e sancito dalla Costituzione belga, questo sistema garantisce stabilità istituzionale, ma deve affrontare sfide legate alla secolarizzazione, alla carenza di sacerdoti e alle richieste di riforma. Il dialogo tra la leadership ecclesiastica e le autorità civili è ritenuto essenziale per la sostenibilità futura.

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SUMMARY: 1. Introduction - 2. Historical Background - 3. Material Needs for Worship - 4. Remuneration of Ministers of Religion - 5. Challenges and Opportunities - 6. Conclusion.

1 - Introduction

Unlike many other countries, the Belgian legal order provides for structural public financing of recognized religions, including the Roman Catholic Church. This arrangement has developed historically and continues to a significant extent to determine the institutional position of the Roman Catholic Church within the Belgian constitutional order. Although this model of financing was long regarded as self-evident, it is increasingly being called into question in the contemporary context.

This article therefore starts from the question of how the Belgian authorities relate legally and institutionally to the Roman Catholic Church and what consequences this relationship has for the policy-making space and reform possibilities of the ecclesiastical authorities. Central to this is the extent to which the historically developed constitutional and decretal framework, which closely aligns with existing ecclesiastical structures, still leaves sufficient room today for adaptation to a changing social and ecclesial context.

To frame this question, the historical development of church-state relations underlying the current financing system is first outlined. Subsequently, the applicable legal framework is analysed within which the civil authorities are involved in the material and personnel organization of the Roman Catholic Church in Belgium, and in particular in the Flemish Region. This analysis forms the starting point for a reflection on the current challenges of the existing model and on the question of how Church and state may relate to one another in a context in which institutional stability on the one hand and necessary adaptation on the other are increasingly coming into tension.

2 - Historical Background



Church-state relations in the Southern Netherlands were strongly shaped, around the turn of the eighteenth to the nineteenth century, by developments in France, which annexed the area in 1795. A few years earlier, the French Revolution (1789) had brought an end to the self-evident intertwining of Church and state during the *Ancien Régime*. The revolutionary regime was highly repressive toward the Church. Almost immediately, the Church was prohibited from levying taxes and ecclesiastical property was confiscated. At the beginning of 1790, the monastic orders were abolished¹. That same year, the secular priests were made state officials and required to swear an oath of loyalty to the new constitution². When Pope Pius VI (1775-1799) formally condemned that constitution a year later, a schism arose within the French Church. The clergy split into two camps: those who had taken the oath and those who refused. Those who refused were dealt with harshly: they were expelled from the country or even murdered. The revolutionaries did everything possible to reduce the influence of the Church on society. In the years that followed, the restrictions imposed by the authorities made public religious life in France and in the conquered territories - which covered a large part of Western Europe - virtually impossible³.

In 1798, the French conquered the Papal States. Pope Pius VI was taken prisoner and brought to France. He died there a year later in exile. This seemed to have temporarily broken the temporal power of the papacy. The tide would only turn after Napoleon Bonaparte's coup d'état in 1799. Napoleon realized that religious peace was essential for the consolidation of the French Republic. Because the French Church was internally divided, he turned to the Pope as mediator. The negotiations, however, proceeded with difficulty, because Napoleon aimed at a Church strongly controlled by the state. Pius VII (1800-1823) was

¹ By Decree of 28 October 1789, the National Constituent Assembly temporarily prohibited men and women from taking religious vows. This prohibition was made definitive by the Decree of 13 February 1790, which also abolished the contemplative religious orders. Congregations devoted to education and healthcare initially continued to exist, but were ultimately dissolved as well by a Decree of the Legislative Assembly of 18 August 1792.

² This was established by the Decree of the National Constituent Assembly of 12 July 1790.

³ A detailed overview of the consequences of the French Revolution for religious life can, for example, be found in: **J.-P. BERTAUD**, *La vie quotidienne en France au temps de la Révolution (1789-1795)*, Hachette, Paris, 1983.



therefore forced to make far-reaching concessions, although he tried to limit them as much as possible⁴. Because Napoleon was willing to negotiate with him, the Pope was nevertheless able to secure some important advantages in return.

In 1801, the Concordat between the Holy See and the French Republic was concluded⁵. This agreement guaranteed freedom of religion, while Catholicism was recognized as “the religion of the great majority of French citizens”. In addition, it contained a number of more specific measures favorable to the Church. As regards church financing, this concerned, for example, the payment of Catholic ministers of religion as compensation for the confiscated ecclesiastical property. It was further determined that all Catholic church buildings that had not been sold as national property would once again be made available for the exercise of worship. Not much later, the bishops were asked to establish the ‘church fabric boards’ (French: *fabriques d’église*)⁶, which, as public institutions, would manage the material means necessary for the exercise of worship with financial support from the state⁷.

During the Dutch period (1815-1830), a change took place in the thinking of Belgian Catholics. The establishment of the United Kingdom of the Netherlands, which comprised the present-day Netherlands,

⁴ A more detailed overview of these events can, for example, be found in: **R. DEAN**, *L’Église constitutionnelle, Napoléon et le Concordat de 1801*, Picard, Paris, 2004.

⁵ The text of the Concordat between the French government and Pius VII can be found in: **J.-E.-M. PORTALIS**, *Discours, rapports et travaux inédits sur le Concordat de 1801 (26 messidor an IX), les articles organiques publiés en même temps que ce Concordat (Loi du 15 germinal an X, 8 avril 1802) et sur diverses questions de droit public, concernant la liberté des cultes, la protection qui leur est due, leur établissement dans l’État et leur police extérieure, les associations religieuses, l’instruction et les écoles publiques*, Joubert, Paris, 1845, pp. 58-64. The text of the Organic Articles, which provided for the concrete implementation of the concordat provisions and often interpreted them in the narrowest possible sense or even curtailed them, can be found in the same publication on pp. 65-75.

⁶ The church fabric board is a public institution dating back to the time of Napoleon, but it had a predecessor in the Ancien Régime, the *fabrica ecclesiae*. This body for the management of ecclesiastical goods was governed by the parish priest and a number of “churchwardens.” See: **J. OCKELEY**, *Lezing Algemeen Rijksarchief 30 september 2016: Het parochiearchief en zijn belang voor het lokaal historisch onderzoek*, (<https://kadoc.kuleuven.be/pdf/advies/insaeculasaeculorum-jaakockeley.pdf>), accessed 24 March 2026.

⁷ The Legislative Body of the French Republic provided for the establishment of church fabric boards in the Law of 18 Germinal Year X (8 April 1802). Their organization, functioning and powers were later laid down by Imperial Decree of 30 December 1809.



Belgium and Luxembourg, was the result of a decision by the major European powers. It was provided that the Constitution, which had been in force in the North since 1814, would be revised in consultation with the southern provinces. In April 1815, a commission of 22 members was established, half of them from the northern provinces and the other half from the South. The new Constitution of the United Kingdom of the Netherlands of 1815, however, did not provide for a separation of powers and left royal power virtually untouched. At the explicit request of the major powers, freedom of religion was nevertheless constitutionally guaranteed. This caused great displeasure to the ecclesiastical hierarchy, on the one hand because it regarded this as a relativization of the one true religion, and on the other because it saw it as a threat to its traditional privileges and social position. Nevertheless, the new Constitution was approved in 1815⁸.

Although the ecclesiastical authorities were initially radically opposed to freedom of religion, persistent state interference in ecclesiastical affairs gradually compelled them to revise their attitude. Step by step, the realization grew that the liberal freedoms did not necessarily constitute a threat but rather offered an opportunity for the unhindered institutional development of the Church. The freedom of religion was increasingly linked by the ecclesiastical authorities to freedom of education⁹. From 1825 onward, Catholic politicians also invoked these freedoms to defend the interests of the Church¹⁰. A rapprochement emerged between Catholic and liberal political parties, culminating in 1827 in the so-called 'monstrous union' (Dutch: *monsterverbond*) of Catholics and liberals¹¹. For the bishops, this was, for

⁸ T. LUYCKX, *Politieke geschiedenis van België*, Elsevier, Amsterdam, 1978, pp. 40-44; E. BOS, *Soevereiniteit en Religie. Godsdienstrijheid onder de eerste Oranjevorsten*, Verloren, Hilversum, 2009, pp. 165-166.

⁹ C. TERLINDEN, *La conquête de nos libertés religieuses modernes*, Éditions Pax, Liège, 1941, pp. 23; A. SIMON, *Le Cardinal Sterckx et son temps (1792-1867). 1: L'Église et l'État*, Scaldis, Wetteren, 1950, pp. 73-77; A. TIHON, *De restauratie (1802-1831)*, in P. QUAGHEBEUR (ed.), *Het aartsbisdom Mechelen-Brussel. 450 jaar geschiedenis*, vol. II, Halewijn, Antwerp, 2009, p. 19; E. BOS, *Soevereiniteit en Religie. Godsdienstrijheid onder de eerste Oranjevorsten*, Verloren, Hilversum, 2009, pp. 195-199.

¹⁰ Important names in this regard include: Étienne de Gerlache, Jean-Joseph Raikem, Félix de Mérode, Charles-Ghislain Vilain XIII, and Léon de Robiano. See: C. TERLINDEN, *La conquête de nos libertés*, cit., p. 30.

¹¹ For more information on Belgian unionism, see for example: H. HAAG, *Les origines du catholicisme libéral en Belgique*, Universiteitsbibliotheek, Leuven, 1950, pp. 97-140.



the time being, a step too far. They attempted to remain loyal to King William I and regarded the union of Catholics and liberals with suspicion. The Holy See, too, viewed this union with due mistrust¹². Hoping to drive a wedge between the two parties, the King hastily made some concessions to the Catholics. In this way he succeeded in temporarily reassuring the bishops and part of the clergy, but among most of the Catholic faithful and the lower clergy confidence in king and government had disappeared for good. This was because William's concessions were perceived as belated and calculating, while the preceding years of centralist interference in Church and education had already sown lasting distrust. Much to the displeasure of the episcopate, the lower clergy in 1829 massively rallied behind the petitions with which the unionists (supporters of the Catholic-Liberal union) sought to enforce freedom of the press and education. Also, in the run-up to the Belgian Revolution (1830), the upper echelons of the ecclesiastical hierarchy initially kept its distance, while the lower clergy not infrequently openly sided with the insurgents. When the continuation of the United Kingdom of the Netherlands ultimately proved untenable, the ecclesiastical authorities too threw their support behind the project of establishing an independent Belgian state¹³.

The Roman Catholic Church¹⁴ undoubtedly had an important influence on the Belgian National Congress, in which a large number of

¹² R. TORFS, *Le Régime constitutionnel des cultes en Belgique*, in EUROPEAN CONSORTIUM FOR CHURCH-STATE RESEARCH (ed.), *Le statut constitutionnel des cultes dans les pays de l'Union européenne*, Giuffrè-Litec, Milan-Paris, 1995, pp. 63-65.

¹³ TERLINDEN, *La conquête de nos libertés*, cit., p. 31; A. SIMON, *Les Origines religieuses de l'Indépendance belge*, De Boeck, Jette, 1946, pp. 10-11; A. SIMON, *Le Cardinal Sterckx*, cit., p. 125-132; T. SHELLEY, *Mutual Independence: Church and State in Belgium: 1825-1846*, in *Journal of Church and State*, no. 2, 1990, pp. 50-54; E. WITTE, *Het verloren koninkrijk. Het harde verzet van de Belgische orangisten tegen de revolutie 1828-1850*, De Bezige Bij, Antwerp, 2014, p. 71.

¹⁴ In particular, the group that Alois Simon referred to as the "Mechelen School." This group was inspired by the ideas of the circle around Archbishop De Méan: Cornelis van Bommel (1790-1852), Engelbert Sterckx (1792-1869), and Petrus de Ram (1804-1865). Van Bommel was appointed bishop of Liège in 1829. Sterckx had been vicar general of the Archdiocese of Mechelen since 1827 and would succeed De Méan in 1832. As a young priest, De Ram served as secretary to the archbishop and later became the first rector of the (re)established Catholic University of Leuven in 1834. For more extensive discussions on this, see: T. SHELLEY, *Mutual Independence*, cit., pp. 53-56.



Catholic representatives were elected¹⁵. With some hesitation, the bishops even allowed clergymen to sit in the assembly. The climate in the National Congress was generally favorable to the Church¹⁶. Although Catholics and liberals often pursued similar objectives, they were heterogeneous groupings in which a broad spectrum of views was represented. While some ideologically supported the unionist project, others were willing to cooperate only for purely pragmatic reasons. Some Catholic members of Congress fully embraced liberal ideology, while others could hardly conceal their nostalgia for the *Ancien Régime*. Quite a number of liberal politicians proved to be practicing Catholics, while others, shortly after the revolution, once again dug up the old hatchet against the Church¹⁷. The bishops closely followed the events in the National Congress¹⁸. When at the end of 1830 the freedom of worship came under threat, the Archbishop of Mechelen, Franciscus Antonius de Méan (1817-1831), intervened with a letter to the members of the National Congress in which he recognized the modern freedoms and in particular demanded constitutional guarantees¹⁹.

The Catholics ultimately succeeded in leaving a clear mark on the Belgian Constitution. It contained important guarantees for the Church, including freedom of worship, education, the press and association. Moreover, unlike other associations, the state was not allowed to impose legal restrictions on religions with regard to their internal structure or rules. The state could not interfere in the appointment of ministers of religion, prevent them from communicating freely with their higher authority (i.e. the Holy See), or prevent acts of that authority from being

¹⁵ R. AUBERT, *L'Église et l'État en Belgique au XIXe siècle*, in *Res Publica: tijdschrift voor politieke wetenschappen*, 1968, in particular p. 17.

¹⁶ B. WAUTERS, *Recht als religie: canonieke onderbouw van de vroegmoderne staatsvorming in de Zuidelijke Nederlanden*, Universitaire Pers, Leuven, 2005, pp. 390-391.

¹⁷ A. SIMON, *Les Origines religieuses*, cit., p. 18; H. HAAG, *Les origines du catholicisme*, cit., p. 106; R. AUBERT, *L'Église et l'État*, cit., p. 16.

¹⁸ This is evidenced, among other things, by the correspondence of the bishops and their collaborators. On this, see: A. SIMON, *Le vicaire général Sterckx et la Constitution belge (1830-1831)*, in L. VAN DER ESSEN (ed.), *Miscellanea historica in honorem Leonis van der Essen universitatis catholicae in oppido lovaniensi iam annos XXXV professoris*, Éditions universitaires, Brussels, 1947, pp. 985-986.

¹⁹ De Méan did not write in his capacity as a prelate of the Belgian Church, but as an ordinary citizen. This was a deliberate choice. The bishops had drafted it together, but considered it wiser not to explicitly invoke their position or claim particular privileges. The most important passages from this letter are cited in: R. AUBERT, *L'Église et l'État*, cit., p. 17-18.



made public²⁰. However, not a word was said about the legal status of a Christian faithful within the Church. In 1831, this was considered the exclusive domain of the Church. Between the lines of the Constitution, the attentive reader can thus recognize the old model of the Church as *societas perfecta*, in which the Church was seen as a fully independent community with its own mission into which the state neither can nor may intervene²¹.

The Constitution further provided that the state pays the salaries and pensions of ministers of religion²². This provision was and remains far from self-evident, since it was accepted only after extensive discussions and was moreover based on fundamentally different legal justifications. While Catholics generally regarded remuneration as compensation or damages for the ecclesiastical property confiscated during the French Revolution, liberals rather pointed to the social utility of the Church as justification²³. The result of this constitutional and legal framework was a rapid revival of the Church and, initially, excellent relations between Church and state. For church financing, the constitutionally entrenched payment of the salaries of ministers of religion is of particular importance. In addition, Belgium adopted the French system of *fabriques d'église*²⁴. This historical political constellation established a specific conception of church-state relations and a specific place for the Roman Catholic Church within it.

To this day, the Roman Catholic Church in Belgium enjoys a financially favorable position thanks to government support, which is particularly extensive compared with most other countries. Although the

²⁰ The numbering of the Belgian Constitution has been revised. The provisions referred to can now be found in Articles 19, 20, 21, 24, 25, 26 and 27.

²¹ **R. TORFS**, *De Belgische Grondwet over Kerk, Staat, geloof en maatschappij*, in R. TORFS (ed.), *Beheer en beleid van katholieke instellingen*, Peeters-Faculteit Kerkelijk Recht-Interdiocesaan Centrum, Leuven, 1990, p. 39. More extensive reflections on the model of the Church as *societas perfecta* are, for example, elaborated in: **M. VAN STIPHOUT**, *Scheiding van kerk en staat als oorzaak van kerkevernieuwing: Een verrassende transformatie van de rooms-katholieke kerk in de negentiende en twintigste eeuw*, in *Tijdschrift voor Religie, Recht en Beleid*, no.3, 3, 2012, pp. 22-37.

²² The current Article 181 of the Belgian Constitution.

²³ **R. TORFS**, *De Belgische Grondwet*, cit., p. 58-59. See also the examples cited there.

²⁴ The Imperial Decree of 30 December 1809 was, after Belgian independence, incorporated in: Wet van 4 maart 1870 op het tijdelijke der erediensten, *BS* 9 March 1870, 905.



legal basis for the financing of all recognized religions²⁵ is identical, there are considerable differences among the recognized religions both in the concrete organization and in the scale of the resources allocated²⁶. Given its greater institutional scale and highly developed territorial structure, the Roman Catholic Church receives in practice the largest share of public funding²⁷.

Since 2001, the financing of recognized religions has been a matter for several authorities²⁸. Each of the three Belgian regions (the Flemish, Walloon or Brussels-Capital Region) recognizes a parish as a local community of the faithful and establishes a church fabric board. The city or municipality covers the budget deficits of the church fabric board. The federal government allocates one or more salaried positions for ministers of religion to a recognized local community of the faithful²⁹. Although different regulatory frameworks for the recognition and financing of local communities of the faithful apply in the various regions, the basic

²⁵ The Jewish religion was already recognized during the French period (1808) and subsequently maintained in Belgium; the Protestant-Evangelical religion was recognized in 1876, the Anglican in 1835, the Islamic in 1974, and the Orthodox in 1985.

²⁶ Although Article 181 of the Belgian Constitution provides the same legal basis for all recognized religions, the system of financing has historically developed from the Roman Catholic Church (Concordat of 1801). The Roman Catholic Church has a historically developed, territorially dense network of parishes with church fabric boards and central church administrations that directly align with municipal and regional financing mechanisms, whereas other religions generally have fewer local governing bodies, a more limited territorial spread, and a differently structured allocation of salaried ministers of religion.

²⁷ More extensive analyses of church-state relations in Belgium are, for example, discussed in: **R. TORFS, J. VRIELINK**, *Belgium*, in G. ROBBERS, C. DURHAM, D. THAYER (eds.), *Encyclopedia of Law and Religion*, (http://dx.doi.org/10.1163/2405-9749_elr_COM_0000000), accessed on 24 March 2026.

²⁸ Bijzondere wet van 8 augustus 1980 tot hervorming der instellingen zoals gewijzigd door de Bijzondere wet van 13 juli 2001, BS 3 augustus 2001, 26646. This law granted the regions competence over church fabric boards and the institutions responsible for managing the temporalities (material resources) of recognized religions (Article 6, § 1, VIII, 6°). See also: Samenwerkingsakkoord 27 mei 2004 tussen de Federale Overheid, het Vlaams Gewest, het Waalse Gewest en het Brussels Hoofdstedelijk Gewest betreffende de erkenning van de erediensten, de wedden en pensioenen van de bedienaren der erediensten, de kerkfabrieken en de instellingen belast met het beheer van de temporalien van de erkende erediensten, BS 14 June 2004, 44243.

²⁹ **A. OVERBEEKE**, *De overheid en de grondrechtspositie van godsdienstige en levensbeschouwelijke gemeenschappen. De bescherming van corporatieve vrijheid van godsdienst in de Belgische grondwet, getoetst aan de internationale verdragen* (unpublished doctoral thesis, Faculty of Law, University of Antwerp), Antwerp, 2005, pp. 9-79.



principle remains the same: the civil authorities are responsible for covering any budget deficits of the governing bodies of recognized religions.

This contribution is limited to the financing of the Roman Catholic Church in Flanders. What follows first addresses the current regulations concerning the material needs of Roman Catholic Church, and subsequently the legislative framework for the remuneration of the ministers of religion of the Roman Catholic Church and its application.

3 - Material Needs for Worship

A parish (cf. canon 515 §1 of the Code of Canon Law, or *Codex Iuris Canonici*) is essentially an ecclesiastical institution subject to the norms of canon law. A diocesan bishop may, on his own initiative, erect, suppress or alter parishes. In doing so, he must follow the procedures prescribed by canon law (canon 515 §2)³⁰. According to canon law, parishes are generally territorial in nature: the faithful belong to them on the basis of their domicile or quasi-domicile within a given geographical area. In principle, all baptized Catholics thus belong to at least one parish (canons 96, 102 and 204). In addition, the diocesan bishop may establish personal parishes, to which the faithful belong on the basis of criteria other than place of residence (canon 518). In Belgium, however, only territorial parishes can be recognized by the civil authorities as local communities of the faithful and, as such, qualify for financial support to cover the material needs of worship. This recognition is granted by the Flemish Region and constitutes a condition for the intervention of the city or municipality or municipalities concerned.

The Flemish Region regulated the material organization and functioning of the recognized religions by decree of 7 May 2004³¹. This

³⁰ More detailed analyses of the ecclesiastical legal rules concerning the establishment, suppression, or substantial modification of parishes can be found in: **K. MARTENS**, *A Good Lawyer Knows the Law, A Great Lawyer Knows the Judge. Canonieke beschouwingen bij fusies van parochies en sluitingen van kerkgebouwen*, in *Recht, Religie en Samenleving*, no. 6, 1, 2013, pp. 5-33. See in particular: pp. 18-21.

³¹ Decreet van de Vlaamse Gemeenschap van 7 mei 2004 betreffende de materiële organisatie en werking van de erkende erediensten, *BS* 6 September 2004, 65171. Hereinafter referred to as: *Eredienstendecreet*. In what follows, reference is made throughout to the current version of this decree, as amended by the decrees of 20 January 2006, 6 July 2012, 22 December 2017, and 22 October 2021.



decree has since been amended and supplemented several times³². The standards for the recognition of new local communities of the faithful are set out in Articles 7-15 of the *Erkenningsdecreet*. These standards, however, rarely if ever apply to Catholic parishes, since the entire territory has already been divided into a large number of territorial parishes established by the ecclesiastical authorities and recognized by the civil authorities. Secular legislation, moreover, is based solely on territorially organized communities of the faithful. No public funding is provided for the material needs of worship of personal parishes, which have no fixed geographical territory and to which Catholics belong on the basis of criteria other than place of residence (cf. canon 518). These may therefore be established by the diocesan bishops solely in accordance with ecclesiastical norms, but they receive no financial support whatsoever. Parish restructurings consequently almost always involve either a change in boundaries or the merger of two or more existing territorial canonical parishes. The Flemish Government recognizes the merger of parishes upon the proposal of the diocesan bishop, who submits an application to that end to the Flemish Government. The procedure and the specific features thereof are laid down in Articles 37-42 of the *Erkenningsdecreet*.

³² Decreet van de Vlaamse Gemeenschap van 30 januari 2006 tot wijziging van de wet van 4 maart 1870 op het tijdelijke der erediensten, *BS* 28 March 2006, 17484; Decreet van de Vlaamse Gemeenschap van 6 juli 2012 tot wijziging van diverse bepalingen van het decreet van 7 mei 2004 betreffende de materiële organisatie en werking van de erkende erediensten, *BS* 16 August 2012, 48272; Decreet van de Vlaamse Gemeenschap van 22 december 2017 over het lokaal bestuur, *BS* 15 February 2018, 11050; Decreet van de Vlaamse Gemeenschap van 22 oktober 2021 tot regeling van de erkenning van lokale geloofsgemeenschappen, de verplichtingen van de besturen van de eredienst en het toezicht daarop en tot wijziging van het decreet van 7 mei 2004 betreffende de materiële organisatie en werking van de erkende erediensten, *BS* 16 November 2021, 111968. Hereinafter referred to as: *Erkenningsdecreet*; Decreet van de Vlaamse Gemeenschap van 10 november 2022 tot wijziging van het decreet van 7 mei 2004 betreffende de materiële organisatie en werking van de erkende erediensten, het decreet van 12 juli 2013 houdende toekenning van subsidies voor gebouwen van de eredienst, gebouwen voor de openbare uitoefening van de niet-confessionele morele dienstverlening en crematoria en het Onroerenderfgoeddecreet van 12 juli 2013, wat betreft de eventuele her- of nevenbestemming van parochiekerken', in *Emis*, (<https://emis.vito.be/nl/actuele-wetgeving/10-november-2022-decreet-tot-wijziging-van-het-decreet-van-7-mei-2004-betreffen-fde?language=nl#:~:text=10%20NOVEMBER%202022,-,%2D%20Decreet%20tot%20wijziging%20van%20het%20decreet%20van%207%20mei%202004,niet%2Dconfessionele%20morele%20dienstverlening%20en>) accessed on 24 March 2026.



The parish is an ecclesiastical institution whose internal functioning is governed by ecclesiastical laws. A parish enjoys juridic personality according to canon law (cf. canon 515 §3), but not necessarily under secular law. When the Flemish Region recognizes a parish as a local community of the faithful, a public institution is established that is charged with ensuring the material conditions that make possible the exercise of worship and the preservation of its dignity. This institution is called a 'church fabric board' (*kerkfabriek* in Dutch) (*Eredienstendecreet*, art. 4). A church fabric board is a civil institution, not an ecclesiastical one. It enjoys legal personality under secular law, but not under canon law. In addition to managing the parish church or churches³³, a church fabric board is also responsible for the other material needs of worship in the parish, such as furniture, heating, liturgical vestments and other requisites, hosts, altar wine, incense, musical instruments, sound systems and church bells. The remuneration of sextons, acolytes and musicians is likewise considered part of the material needs and is borne by the church fabric board. A church fabric board, however, has no authority whatsoever over the content of worship, which belongs entirely to the responsibility of the parish.

The administration of a church fabric board is entrusted to the church council, which consists of six members. One member, the person responsible for the parish, is appointed by the diocesan bishop for an indefinite term. The remaining members are elected by co-optation for a term of six years. Elections take place every three years, each time two or three members being elected (*Eredienstendecreet*, arts. 5 and 6).

In municipalities where two or more parishes of the Roman Catholic religion are recognized and whose principal church is located within the municipality, a central church administration must be established. Like the church fabric board, the 'central church administration' is a public institution with legal personality under secular law (*Eredienstendecreet*, art. 25). The central church administration (*centraal kerkbestuur* in Dutch) is composed of a representative of the diocesan bishop, appointed by him, at least three other members elected

³³ A single parish may also have multiple parish churches, for example as a result of the merger of several parishes. All parish churches within a parish are managed by the same church fabric board. Since the Napoleonic era, parish churches are often, though not always, owned by the municipalities. They may, for example, also be owned by a non-profit association (*Vereniging zonder winstoogmerk*, VZW) affiliated with the parish or the diocese.



by and from among the members of the church councils, and an expert jointly appointed by the representative and the other members (*Eredienstendecreet*, arts. 26-28). The central church administration was created in order to coordinate contacts between several church fabric boards and the civil authorities (*Eredienstendecreet*, art. 32).

The movable and immovable property and the financial investments of the church fabric board, with the exception of the recognized buildings used for worship, constitute the reserves of the church fabric board. The income of a church fabric board comes, among other things, from donations by the faithful and from the letting and leasing of immovable property. In addition to these own revenues, municipalities are legally obliged to contribute to any operating deficit of the church fabric boards and to investments in the buildings used for worship (*Eredienstendecreet*, art. 52/1 §1). A municipality cannot require a church fabric board to use its reserves for investments in a church building. The church fabric board, however, is, unless otherwise agreed with the municipality, obliged to manage its reserves with a view to obtaining the highest possible annual return (*Eredienstendecreet*, art. 52/1 §2).

Usually, the territory of a parish, which is generally geographically defined, is situated within the territory of one municipality. When the territory of a parish extends over the territory of more than one municipality, the costs must be divided among the different municipalities according to an apportionment key. This apportionment key is usually determined on the basis of the percentage of the parish territory situated within the territory of the various municipalities (*Eredienstendecreet*, art. 52/1 §3).

The influence of the municipality on the financial policy of the church fabric board is situated not at the level of day-to-day asset management, but at the level of consultation, financial planning, accounting accountability and formal approval. The *Eredienstendecreet* prescribes a structured consultation between the municipality and the church fabric board concerning the multiannual plan and the annual budget, before these documents are adopted and submitted for approval (*Eredienstendecreet*, art. 33). In this context, the municipality may formulate its financial concerns, taking into account its legal obligation to cover operating deficits and to contribute to investments in buildings used for worship.



In most Flemish municipalities, several parishes are recognized. In that case, a central church administration coordinates the contacts between several church fabric boards and the municipality, in particular with regard to finances and the management of the ecclesiastical patrimony (*Eredienstendecreet*, arts. 25-32). The structured consultation on budgets and multiannual plans takes place through this body. Binding agreements may be made with the central church administration concerning the financial and material organization of worship (*Eredienstendecreet*, art. 33 and art. 33/1). These binding agreements form an integral part of the administrative framework within which the budgets, multiannual plans and accounts of the church fabric boards are drawn up and assessed. If a church fabric board considers that a binding agreement is unlawful or exceeds its decretal autonomy, it may appeal against it to the provincial governor, who acts as appellate body and supervisory authority (*Eredienstendecreet*, art. 33/1). If no appeal is lodged, or if the appeal is dismissed, the agreements are binding on the parties concerned. The prior planning and agreements are supplemented by a developed system of financial accountability *ex post*. The bookkeeping and the budgetary and financial management of the church fabric boards are subject to further rules laid down by the Flemish Government, as are the chart of accounts and the accounting rules that must be followed (*Eredienstendecreet*, art. 53).

The central church administration (or, if it has not been established, the church council) annually adopts the accounts of the church fabric board or boards and submits them to the municipal authority and the provincial governor (*Eredienstendecreet*, art. 54 and art. 55 §1). The accounts are subject to the advice of the municipal council and to the final approval of the provincial governor (*Eredienstendecreet*, art. 55 §2). After approval, the church council grants discharge to the treasurer, except where it refuses to do so on stated grounds in the event of established irregularities (*Eredienstendecreet*, art. 55 §3). Likewise, at the end of the treasurer's term of office, final accounts are drawn up and submitted for approval to the provincial governor, according to a similar procedure (*Eredienstendecreet*, art. 56).

As a public institution, the church fabric board is subject to administrative supervision by several authorities. This supervision concerns a review of the legality of the decisions of the church fabric board, not of their expediency. The municipality or municipalities, as well as the diocesan bishop and the provincial governor - who acts as



commissioner of the Flemish Government - supervise compliance with the regulations and the careful management of the available resources (*Eredienstendecreet*, arts. 57-63). The provincial governor may suspend or annul decisions of a church fabric board or of the central church administration that are contrary to the law, the public interest or applicable binding agreements (*Eredienstendecreet*, art. 56 et seq.). In particular, budgets, multiannual plans or accounts that have not been drawn up in accordance with the decree or with the applicable agreements may, within the framework of this supervision, be refused or annulled.

In addition, the *Eredienstendecreet* provides for coercive measures when a church fabric board fails to comply with its legal obligations. If, for example, a church fabric board fails to draw up or submit a budget, accounts or multiannual plan within the prescribed time limits, the civil supervisory authority may intervene. In that case, the municipality may suspend decisions that harm its financial interests (*Eredienstendecreet*, art. 58, §1). The provincial governor also has the power of suspension. He may suspend the implementation of decisions of the church council or the central church administration when these are contrary to the law or harm the public interest (*Eredienstendecreet*, art. 58, §2), and may moreover, as commissioner of the Flemish Government, as a last resort proceed to coercive supervision and ex officio measures in order to ensure compliance with the decretal obligations (*Eredienstendecreet*, art. 63). These measures safeguard the continuity of governance and prevent negligence or deadlock from leading to administrative or financial standstill.

For the sake of completeness, it should be mentioned that separate rules apply to cathedral church fabric boards, laid down in Articles 65 through 78 of the *Eredienstendecreet*. These provisions largely correspond to the regime applicable to other church fabric boards and are therefore not discussed here in detail. An important difference, however, is that in the case of a cathedral church fabric board it is not the city but the province in which the cathedral is situated that must intervene in any operating deficit (*Eredienstendecreet*, art. 78).

Municipalities are obliged to provide housing for a minister of religion in the parishes on their territory. This obligation may be fulfilled either by making a dwelling available or by paying a housing allowance. In principle, no housing has to be provided for additional ministers such as parochial vicars, lay persons employed in the parish, or emeriti.



Traditionally, parochial vicars often lived with the parish priest in the presbytery. Sometimes municipalities allow a parochial vicar, a deacon, or a lay parish assistant or retired parish priest to occupy the (former) presbytery free of charge or at a low rent. In parishes where no minister of religion resides any longer, the municipality must place at the disposal of the church fabric board a space where the faithful can be received, where the church council can meet, and where the archives of the church fabric board can be housed. Even where there is a resident minister of religion, but his dwelling proves unsuitable for these functions, the municipality must make a space available for the above-mentioned purposes (*Eredienstendecreet*, art. 52/1 §1).

4 - Remuneration of Ministers of Religion

The salaries and pensions of ministers of recognized religions are paid by the federal government, as provided in Article 181 §1 of the Belgian Constitution. This arrangement covers, among others, parish priests, parochial vicars and parish assistants. This public financing does not, however, entail any substantive or administrative authority of the state over the religions. Article 21 of the Constitution guarantees the institutional autonomy of the Church by excluding any interference in the appointment of ministers, its internal organization and its relations with its higher authority. Taken together, Articles 21 and 181 make it possible for the state to secure the material preconditions for the exercise of worship without detracting from a real, albeit not absolute, separation between church and state.

The state does not, however, remunerate an unlimited number of ministers of religion. In the spirit of the arrangement, there are as many ministers as are necessary for the practice of worship. The exact size of the framework of ministers of Roman Catholic worship is, however, not laid down in legislation³⁴. By contrast, it is specified very precisely for

³⁴ This is in contrast to the salary scale structure for ministers of religion, which was laid down in: art. 27bis van de Wet betreffende de wedde van de titularissen van sommige openbare ambten en van de bedienaren van de erediensten, *BS* 4 January 1989, 2216.



each separate recognized religious entity (e.g. a parish) how many ministers are allocated for which functions³⁵.

The federal government uses a number of categories of ministers of Roman Catholic worship corresponding to different functions: archbishop, bishop, vicar general, canon, secretary of the diocese, parish priest, church minister, parochial vicar, chaplain and parish assistant. (*aartsbisschop, bisschop, vicaris-generaal, secretaris van het bisdom, pastoor, kerkbedienaar, onderpastoor, kapelaan* and *parochie-assistent*). The amount of remuneration differs for the higher offices, but is the same for parish priests, church ministers, parochial vicars, chaplains, and parish assistants³⁶. Sometimes the terminology used by the federal government differs from that of canon law. Thus, some canonical parish priests fall under the category of 'parish priest' in secular legislation, while others fall under the category of 'church minister'. In secular legislation, the term 'parish' is generally reserved for the canonical parishes that existed in 1802 when the French Concordat entered into force. A salaried office - called a 'position' (*plaats*) by the legislator - of parish priest is attached to these parishes. For canonical parishes established later, which in secular legislation are called subsidiary parishes, a position for a church minister is provided. A parish or 'subsidiary parish' (*hulpparochie*) is entitled to a position for a parish priest or a church minister from 600 inhabitants onward³⁷.

In addition, a number of positions for a parochial vicar may be allocated to a parish or subsidiary parish. The number of parochial vicars to which a parish or subsidiary parish is entitled is determined according to criteria established by the constant case law of the competent department of the Federal Public Service Justice (*Federale Overheidsdienst*

³⁵ See also: F. MORTIER & M.-F. RIGAUX (eds.), *The Federal Financing of Ministers of Religion and Representatives of the Central Secular Council. Report of the Commission of Wise Persons. Report commissioned by Ms. Vice Prime Minister and Minister of Justice Laurette Onkelinx*, 2006, (https://justitie.belgium.be/sites/default/files/rapport_commissie_van_wijzen.pdf), accessed on 24 March 2026.

³⁶ An overview of the different pay scales can be found in: *Wet betreffende de wedde van de titularissen van sommige openbare ambten en van de bedienaren van de erendiensten*, BS 4 January 1989, 2216. With regard to these pay scales, it should be noted that they are increased on the basis of the automatic indexation of public sector salaries. Moreover, a minister of religion who is appointed to several recognized functions simultaneously receives 150 percent of their salary.

³⁷ *Vr. en Antw. Kamer 1990/91*, nr. 516b, 30 oktober 1990 (J.P. Perdieu, antw. M. Wathelet).



Justitie). Positions for curates are allocated by separate Royal Decrees (*koninklijke besluiten*) following the recognition or modification of the territorial boundaries of parishes or subsidiary parishes by the Flemish Region. A distinction is furthermore made between ‘rural parishes’ (*landelijke parochies*), ‘urban parishes’ (*stedelijke parochies*) and ‘mixed parishes’ (*gemengde parochies*)³⁸. A first curate is allocated to rural parishes with at least 1.400 inhabitants, to urban parishes with at least 3.000 inhabitants, or to mixed parishes with at least 2.200 inhabitants. A second curate is allocated to rural parishes with at least 3.000 inhabitants, to urban parishes with at least 5.000 inhabitants, or to mixed parishes with at least 4.000 inhabitants. A third curate is allocated to rural parishes with at least 6.000 inhabitants, to urban parishes with at least 10.000 inhabitants, or to mixed parishes with at least 8.000 inhabitants. A fourth curate is allocated to rural parishes with at least 10.000 inhabitants, to urban parishes with at least 15.000 inhabitants, or to mixed parishes with at least 12.500 inhabitants. A fifth curate is allocated to rural parishes with at least 15.000 inhabitants, to urban parishes with at least 20.000 inhabitants, or to mixed parishes with at least 17.500 inhabitants. Regardless of the number of inhabitants, a maximum of five positions for curates is allocated (see Figure 1)³⁹.

Par. Vicar	Rural	Urban	Mixed
1	1.400	3.000	2.200
2	3.000	5.000	4.000
3	6.000	10.000	8.000
4	10.000	15.000	12.500
5	15.000	20.000	17.500

Figure 1 - Number of allocable positions for parochial vicars per parish based on the number of inhabitants

³⁸ The term “parish” may here refer to both a parish and a subsidiary parish (*hulpparochie*).

³⁹ These figures are confirmed by various sources: België, Federale Overheid, *Vr. en Antw. Kamer 1990/91*, nr. 516b, 30 oktober 1990 (J.P. Perdieu, antw. M. Wathelet); P. DE POOTER, *De rechtspositie van erkende erediensten en levensbeschouwingen in staat en maatschappij*, Larcier, Brussels, 2003, p. 302; A. OVERBEEKE, *De overheid en de grondrechtspositie*, cit. pp. 9-82. The vicar general of the Diocese of Ghent confirms that these data are still current and are presently used by diocesan administrations when considering the merger or modification of parish boundaries.



By Royal Decree of 13 March 2009, 341 positions for 'parish assistants' (*parochie-assistenten*) were allocated to the Roman Catholic Church. These positions were not allocated to specific local communities of the faithful but distributed among the Belgian dioceses. The Archdiocese of Mechelen-Brussels received 69 positions, the Diocese of Antwerp 40 positions, the Diocese of Bruges 40 positions, the Diocese of Ghent 38 positions, the Diocese of Hasselt 26 positions, the Diocese of Liège 38 positions, the Diocese of Namur 37 positions, and the Diocese of Tournai 53 positions (see Figure 2)⁴⁰.

(Arch)diocese	Parish assistants
Mechelin-Brussels	69
Antwerp	40
Bruges	40
Ghent	38
Hasselt	26
Liège	38
Namur	37
Tournai	53

Figure 2 - Number of allocated positions for parish assistants

The numbers outlined above are theoretical. Due to the shortage of priests, a large number of positions for ministers religion of the Roman Catholic Church are currently not filled. The current arrangement dates from a period when almost the entire Belgian population was Catholic. It is unlikely that all positions that are currently formally allocated will ever again be filled in the future. A number of these positions can be filled by lay persons. Indeed, the civil authorities do not require that only priests be appointed to positions for parish priests, ministers of religion, chaplains and curates.

There is little transparency regarding the number of officially allocated and effectively filled positions and the corresponding functions for Roman Catholic ministers of religion. In 2007, a total of 7.270 positions had been allocated. These were positions for 1 archbishop, 7 bishops, 26 vicars general, 68 canons, 54 diocesan secretaries, 264 parish priests, 3.634 church ministers, 2.650 parochial vicars, 225 chaplains and 341 parish assistants. Of these allocated positions, 4.981 were filled full-time at the

⁴⁰ KB 13 maart 2009 tot vaststelling van de verdeling van de plaatsen van parochie-assistent van de katholieke eredienst, BS 27 March 2009, 24456.



time⁴¹. In 2020, only 2.843,5 positions were still filled full-time. In recent years, the number of full-time filled positions decreased from 2.840 in 2021 to 2.830 in 2022 and 2.758 in 2023. A detailed overview of the number of allocated and filled positions per function is included in the table below (see Figure 3)⁴².

Functie	Number of allocated positions in 2007	Number of full-time filled positions				
		2007	2020	2021	2022	2023
<i>Aartsbisschop</i> (archbishop)	1	1	1	1	1	1
<i>Bisschop</i> (bishop)	7	7	7	7	7	7
<i>Vicaris-generaal</i> (vicar general)	26	25	23	23	25	25
<i>Kanunnik</i> (canon)	68	56	56	56,5	53,5	53,5
<i>Secretaris</i> (secretary)	54	47	49	51,5	50	50
<i>Pastoor</i> (parish priest)	264	230	197,5	195	189,5	189,5
<i>Kerkbedienaar</i> (church minister)	3.634	2.713	49	52,5	50,5	50,5
<i>Onderpastoor</i> (parochial vicar)	2.650	1.417	1.195,5	1.151	1.151	1.106
<i>Kapelaan</i> (chaplain)	225	144	937,5	981	981	957,5
<i>Parochie assistent</i> (parish assistant)	341	341	328	321,5	321,5	318
Total	7.270	4.981	2.843,5	2.840	2.830	2.758

⁴¹ P. STAPPAERTS, *Parochieassistenten in de kou*, in *Mensen Onderweg*, 2007, p. 2. Similar data from 2004 are discussed in: *Vr. en Antw.* Senaat 2003/04, nr. 3-613, 20 januari 2004 (M. De Schampelaere, antw. M. Verwilghen).

⁴² The data for the years 2020 to 2023 were received by email from the Federal Public Service Justice.



Figure 3 - Number of allocated and full-time filled positions for Roman Catholic ministers of religion in Belgium

In practice, within the framework of budgetary restraint, the Federal Public Service Justice asks the bishops not to fill all formally allocated positions. At the beginning of 2015, the Belgian Bishops' Conference agreed with the Federal Public Service Justice that henceforth a maximum of 2.907 positions would be filled full-time. Of these, 133 positions are reserved for higher offices (i.e. archbishop, vicars general, canons and secretaries of the diocese) and 2.744 for lower offices (i.e. parish priests, church ministers, parochial vicars, chaplains and parish assistants). These positions are allocated to diocesan structures and parishes in mutual consultation between the bishops and the Federal Public Service⁴³. It should be noted that the number of filled positions does not correspond to the actual number of staff members. Someone appointed half-time, for example, occupies only half a position, while someone with several appointments may cost one and a half positions.

5 - Challenges and Opportunities

The existing system of church financing ensures institutional stability for the Roman Catholic Church in Flanders and provides legal certainty for both ecclesiastical and civil authorities. However, this stability has a downside. The financing model is largely built around historically developed church structures, in particular the extensive network of territorial parishes. Each parish recognized by the civil authorities is associated with a number of salaried positions for ministers of religion. The suppression or merger of a parish therefore inevitably leads to the loss of a number of such salaried positions.

Due to the ongoing shortage of priests, declining religious practice, and the disappearance of volunteers, the capacity of this traditional parish model is increasingly under pressure. Many parishes are consequently less able to fulfil their pastoral, liturgical and administrative tasks independently, while the large number of parishes

⁴³ ACV OPENBARE DIENSTEN GROEP BEDIENAREN VAN DE EREDIENSTEN (ed.), *Basiswetgeving bedienaren van de erediensten*, ACV, ([www.hetacv.be/het-acv/sectoren/overheidsbedrijven-en-openbare-diensten/sectoren/federale-overheid/bedienaren-erediensten/basiswetgeving-bedieneren-van-de-erediensten#:~:text=De%20jaarwedden%20van%20de%20door,%3A%20\(20.418%2C57%20EUR\)\)](http://www.hetacv.be/het-acv/sectoren/overheidsbedrijven-en-openbare-diensten/sectoren/federale-overheid/bedienaren-erediensten/basiswetgeving-bedieneren-van-de-erediensten#:~:text=De%20jaarwedden%20van%20de%20door,%3A%20(20.418%2C57%20EUR)))) accessed on 24 March 2026.



means that priests and laypersons spend a considerable part of their time on governance and administration, often at the expense of the quality and coherence of pastoral provision.

The close link between recognition, financing and personnel positions largely explains the reluctance of the Flemish bishops to formally merge parishes.

In response to this situation, the Flemish dioceses have in recent years strongly promoted forms of cooperation between special groups of multiple parishes (cf. canon 374 §2)⁴⁴. These make it possible to bundle pastoral activities and to use scarce resources more efficiently, while the parishes remain formally autonomous both under canon law and civil law. However, such forms of cooperation encounter clear limits. Responsibility for governance and pastoral care formally remains with the individual parishes, while in practice decision-making increasingly takes place at the level of the cooperation. This leads to complex and insufficiently transparent governance arrangements, complicates efficient organization, and hinders the development of clear structures and a coherent long-term vision.

This discrepancy is detrimental to legal certainty for the faithful, for whom it becomes unclear where decision-making power and responsibility actually lie. Cooperation structures can thus constitute a meaningful and sometimes necessary interim solution, but they are insufficient, without further structural adjustments, to sustainably address today's pastoral challenges.

Against this background, it can be observed that the historically developed constitutional and decretal framework, which closely aligns with existing church structures, currently leaves insufficient room for effective adaptation to a changing social and ecclesial context. The anchoring of the financing system in historical structures means that institutional stability and administrative flexibility increasingly diverge, thereby limiting in practice the policy-making space of the ecclesiastical authorities.

It is understandable that Church leadership seeks to preserve allocated and effectively fillable personnel positions. However, this

⁴⁴ On the relationship between particular ecclesiastical legislation (in particular in the Diocese of Hasselt), Belgian secular law, and universal canon law, see also: **J. JANS, E. DE BEUKELAER, R. TORFS**, *Directoria in de Katholieke Kerk: Pastorale eenheden en hun Teams in de bisdommen Hasselt en Luik*, in *Tijdschrift voor Religie, Recht en Beleid*, no. 16, 1, 2025, pp. 22-38.



concern should not prevent reflection on a vision for parish pastoral care that is both realistic and ambitious. When legal structures no longer correspond to the actual capacity of local communities of the faithful, there is a risk that existing forms are maintained primarily for institutional reasons, without fully responding to the pastoral needs for which they were originally established.

Moreover, public financing of the Church is increasingly being questioned in political debate. While some politicians advocate a fundamental revision of the system, others emphasize modernization, efficiency and transparency. Against this background, it is essential that ecclesiastical and civil authorities engage proactively in dialogue. Only by jointly seeking solutions that ensure both the viability of parishes and the social legitimacy of church financing can it be avoided that the historically developed legal framework - intended as a guarantee of stability and freedom - becomes an obstacle to the necessary renewal of church structures.

6 - Conclusion

The Concordat between France and the Holy See of 1801 continues to exert a strong influence in Belgium to this day. Its principal provisions were incorporated into the Belgian Constitution and subsequent legislation. The separation between Church and state in Belgium is real, but not absolute: the state guarantees the conditions necessary for the exercise of worship without interfering in the Church's internal organization.

Recognized religions, including the Roman Catholic Church, receive financial support from the state in various ways. Different levels of government are competent in this regard. The Flemish Region recognizes a parish as a local community of the faithful and establishes a church fabric board that manages the material resources necessary for the dignified exercise of worship. Budget deficits of the church fabric board are covered by the local city or municipality or municipalities. In addition, cities and municipalities must provide housing or a housing allowance for one minister of religion per parish. Where there is no resident minister, a space must be made available for receiving the faithful, meetings and archives. The federal government is competent to



allocate one or more salaried positions for ministers of religion to a recognized local community. This has several important implications.

On the one hand, the constitutional and decretal entrenchment of church financing provides a stable basis for the institutional development of the Roman Catholic Church. In Flanders, there continues to exist a highly developed and finely meshed network of parishes, while the state bears a significant part of the personnel and operating costs. For a long time, this framework contributed to the continuity of ecclesiastical life and to a clear delineation of the respective responsibilities of Church and state.

On the other hand, this historically developed framework appears increasingly ill-suited to the current social and ecclesial context. Public financing is largely linked to the existence of recognized parishes and to the number of formally allocated and effectively filled positions for ministers of religion. This creates a direct interest for ecclesiastical authorities in maintaining these structures, since the suppression or merger of parishes may lead to a reduction in funding from civil authorities.

Against the background of secularization and a shortage of priests, this dynamic is becoming increasingly apparent. Although scaling up and restructuring are often desirable or even necessary from a pastoral and organizational perspective, such reforms encounter the logic of the existing financing system. The system that long provided stability thus unintentionally acts as an obstacle to reform and effectively limits the policy-making space of ecclesiastical authorities.

This does not mean that the Belgian model of church financing as such has lost its legitimacy, but it does indicate that a reconsideration of its concrete implementation is warranted. It is therefore important that ecclesiastical and civil authorities engage in dialogue on how public financing, ecclesiastical structures and pastoral reality can be better aligned, with a view to ensuring both the viability of parishes and the social legitimacy of church financing.

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