HANDOUT 3.3.2 RELIGION IN GERMANY— DENOMINATION BREAKDOWN

Religion	of Nation %
Christianity: Evangelical Protestants	29.30 %
Christianity: Roman Catholics	29.20 %
Islam	4.88 %
Judaism	0.24 %
Other Religions (Christianity)	5.75 %
No Religion	31.00 %

Source: (2011). Religionen & Weltanschauungs-gemeinschaften in Deutschland: Mitgliederzahlen. REMID. Retrieved September 31, 2012, from http://www. remid.de/remid_info_zahlen.htm

➤ Religious communities and the state in Germany

Relations between religious organizations and the state are governed by constitutional law applicable to religious organizations.

➤ Religion and the Basic Law

The most important provisions governing the relations between church and state in Germany are found in Article 4 of Germany`s constitution, the Basic Law, and in the articles of the German Constitution of 11 August 1919 (Weimar Constitution), which are an integral part of the Basic Law under its Article 140.

➤ Religious instruction

Under Article 7(3) of the Basic Law, religious instruction shall form part of the regular curriculum in state schools. Such instruction is compulsory for members of the relevant religious organizations. However, children may be excused from religious instruction at their parents' request; students over the age of 14 may also request to be excused.

Under Article 141 of the Basic Law, the provision making religious instruction part of the regular curriculum in state schools shall not apply in any state in which state law provided otherwise on 1 January 1949; this was the case in the city-states of Bremen and Berlin.

Religious instruction as part of the regular curriculum is intended to convey the values and doctrines of the relevant religious organization; religion classes intended only to provide neutral information about one or more religions is not the kind of instruction referred to by the Basic Law.

Although the states are responsible for supervising school curriculum, the curriculum for religious instruction is to be set in cooperation with the religious organization and "in agreement with their principles". Organizing religious instruction in schools is a part of their responsibility for education. Under certain conditions, religious organizations are entitled to have religious instruction in their faith taught at public schools. Among these conditions are that their constitution and the number of their members give assurance of their permanency; the organization must also have a clearly defined membership so that it is possible to determine who is required to attend religious instruction. They must also have a designated representative to the government who is authorized to define the organization's principles to be followed when giving religious instruction. Further, the religious organization must not threaten the fundamental constitutional principles, the basic rights of third parties protected by the state, or the basic principles of the liberal constitutional law on religious organizations. The religious organization does not have to be a corporation under public law.

According to rulings by the Federal Administrative Court, schools may introduce non-confessional ethics curriculum for students not taking religious instruction. Public schools may offer classes on ethical issues.

➤ Church tax

All religious and ideological communities with corporation status may levy taxes (Article 140 of the Basic Law in conjunction with Article 137(6) of the Weimar Constitution).

The church tax is not a state tax. Only members of the relevant religious or philosophical organization are subject to the tax (these include Roman Catholics, Protestans, as well as some Jewish denominations). Organizations with the right to levy taxes may decide whether to do so. Church taxes are used for social welfare (soup kitchens in the churches, fixing religious structures, etc.).

The states are responsible for the specific legislation on the church tax and determine the details in consultation with the religious and philosophical organizations entitled to levy taxes. Because this is a matter for the states, the law on church taxes varies from state to state, so only the general structures can be described here.

In most cases, church tax takes the form of a surcharge on income and wage tax. This surcharge ranges from 8% to 9%, depending on the individual state. The church tax is subject to management by the church administration. However, the relevant legislation of all the states gives churches the option to delegate management to the state tax offices. If they choose this option, the churches pay the state tax offices a management fee amounting to between 2% and 4.5% of church tax revenues.

Source: Bundesministerium des Innern. (n.d.). *Religious Communities and the state in Germany.* Retrieved July 2011, from Churches and Religious.