Approaches to Ecclesiastical Legal Research

Studies in Ecclesiastical Law from the Perspectives of Legal Dogmatics, the History of Public Law and Comparative Methodology

SZILVIA KÖBEL – PÉTER NAGY (ed.)

L'Harmattan

Approaches to Ecclesiastical Legal Research

Studies in Ecclesiastical Law from the Perspectives of Legal Dogmatics,
the History of Public Law and Comparative Methodology

Approaches to Ecclesiastical Legal Research

Studies in Ecclesiastical Law from the Perspectives of Legal Dogmatics, the History of Public Law and Comparative Methodology

Edited by Szilvia Köbel and Péter Nagy

L'Harmattan
Budapest, 2026

Research Project 2025-2026 (10640A800)
Károli Gáspár University of the Reformed Church in Hungary, Faculty of Law

Professional reviewers of the studies: Szilvia Köbel, Péter Nagy
Proofreading: Ádám Köbel, Matthew van Maastricht, John Pontifex

© Authors, editors, 2026
© L'Harmattan Kiadó, 2026

ISBN 978-963-646-645-9

L'Harmattan France
5-7 rue de l'Ecole Polytechnique
75005 Paris

L'Harmattan Kiadó
Kossuth Lajos utca 14–16.
H-1053 Budapest, Hungary

Volumes may be ordered, at a discount, from
L'Harmattan Könyvesbolt
1053 Budapest, Kossuth L. u. 14–16.
Tel.: +36-70-554-3177
harmattan.hu

Publishing Director: Ádám Gyenes
Cover design: László Kára
Typesetting: Krisztina Csernák
Printed by: Érdi Rózsa Nyomda Kft.
Director: László Juhász

Contents

Lectori Salutem! 7

Szilvia Köbel
The Legal Concept of Religion: Some Approaches to Its Definition 9

Leon van den Broeke
Protestantism and the Law: Leadership, the Relationship Between the Local Church and the Denomination, and the Relationship Between Church and State in the Reformed Context 21

Zsombor Ercsey
Some Issues of Church Finance: A Comparative Study 37

Zoltán Ormóshegyi
The "Hungarian Martin Niemöller" – István Bán's Struggle Against Dictatorship 49

Péter Nagy
The Life and Work of Béla Szászy 65

Loránd Lajos Baló
The Normative Foundations of Religious Freedom in the Unitarian Church and the Framework of Its International Cooperation within the IARF 79

Bálint Domonkos Dobos
The Legal Status of Hungarian Reformed Congregations on the West Coast of the United States 99

Marcell Bodorkós
Could I Decide Too? Children's Freedom of Religion in School and Beyond 109

About the Authors 125

Lectori Salutem!

Following his inauguration in 2022, our Rector, Prof. László Trócsányi, has approved a variety of university and faculty research projects. Rector Trócsányi has especially supported research pertaining to ecclesiastical law. He has also supported the involvement of students in the research process as well as the building of international relations. It is within that framework that applied for a two-year faculty project with the title "*Protestantism and Jurisprudence*" which was a research initiative aimed at filling a gap in the professional literature. The main focus of the research project were the works of professionals of Protestant ecclesiastical jurisprudence and church history, as well as the analysis of fundamental questions surrounding the relationship between the Church and individual Protestant churches. The members of this research project included Zsombor Ercsey, Péter Nagy, and Szilvia Köbel, as well as two law students, Lóránd Lajos Baló and Bálint Domonkos Dobos. In 2024, we invited Prof. Leon van den Broeke from the Netherlands and Zoltán Ormóshegyi to our closing conference. Our relationship with Prof. van den Broeke is an extensive one, as he – together with Prof. George Harinck – published a study at our request in the Glossa Iuridica periodical in 2000 for the centenary of the death of Reformed pastor and former Dutch prime minister Abraham Kuyper.

Because we were successful in completing our project in 2024 – many thanks again to all participants – we could apply for another project with the title *"Research in Legal Dogmatics, the History of Public Law, and Comparative Studies of Ecclesiastical Law."* The focal point of this study was the intersectionality of methodology. We have already invited, as members of the project, Prof. Leon van den Broeke, as well as Zoltán Ormóshegyi – who has completed his PhD in the meantime and has become a colleague of our faculty.

We presented the project's research findings at an international conference on May 12, 2026. It was with great joy that we could also welcome Rev.

Matthew van Maastricht, a PhD student of Prof. van den Broeke from the United States, among our workshop presenters on May 12. Another new addition to our roster of presenters was Marcell Bodorkós, law student, whose topic of research is timely and closely tied to our own research project as well.

Beyond the conference, we also edited a volume based on the project's research. We are pleased to present it to the reader.

Szilvia Köbel
Leader of the Project

The Legal Concept of Religion: Some Approaches to Its Definition

Szilvia Köbel

Introduction[1]

The concept or definition of religion has always been a contested and complex question. This study will undertake a brief overview of some attempts at defining it, some international guidelines, the definition under Hungarian law, and finally a few court cases to examine the existing practices related to the concept.

There are multiple ways to approach the concept of religion, mainly from definitions in international law, state law, ecclesiastical law, and definitions relating to the individual person. This study will limit itself to the examination of the aforementioned definitions and will not attempt to answer the individual aspect of religion. Additionally, state law and ecclesiastical law will be presented from a Hungarian perspective.

I. The Concept of Religion in Hungarian Law

I.1. The Hungarian ecclesiastical law approach

Attempts to define religion in Hungarian ecclesiastical law have been sparse.[2] One of the first attempts is in the work of Hungarian theologian and legal scholar Kálmán Csiky.[3] His work contains a definition of religion through

[1] This study was conducted as part of the project "Research in Legal Dogmatics, the History of Public Law, and Comparative Studies of Ecclesiastical Law." Research Project 2024-2026 (10640A800), Károli Gáspár University of the Reformed Church in Hungary, Faculty of Law.

[2] Szilvia Köbel, Thoughts on Protestant Ecclesiastical Jurisprudence in Hungary: A Methodological Approach to Research into Protestant Ecclesiastical Law from the Perspective of Legal Dogmatics and Public Law History, *Studia Z Prawa Wyznaniowego / Studies in Law on Religion:* 28, 97-108 https://doi.org/10.31743/spw.18682 (Accessed 16 July 2026)

[3] Kálmán Csiky, Az egyház jogi fogalma, *Sárospataki Református Lapok*, Vol. 4. No. 6-9. (February 1908): 56, 68, 74, 91.

his attempt at defining a church, which he breaks down into three main elements: *faith*, *religion*, and *denomination*.[4] He defines these three elements as follows: "Faith is a person's awareness of a higher being, God; it is that feeling of the soul through which a person involuntarily becomes aware of a supreme, omnipotent being who created, sustains, and governs the world."[5] He expands on this further, by explaining that faith is not a conscious decision, but rather a result of spiritual intuition, a longing to sense. And only based on this reasoning and definition of faith can religion exist.

Faith can, in fact, find external expression when someone outwardly manifests his or her faith through words or deeds. This external expression of faith is religion. A person's faith and religious convictions find recognition in their religion; conversely, it is through their religion that a person practices their religious convictions and fulfills the religious requirements that their intuition and conviction about God set before them as obligations to be fulfilled."

As for religious denominations, Csiky says the following:

> [P]eople who share the same religious convictions consciously unite for the purpose of practicing their faith collectively in public and of promoting and spreading their religion, which has taken shape through their religious views and convictions. To ensure that their religion, as a force for good, prevails among their fellow human beings, a religious denomination is established, which ensures its existence through the conscious unity of faith among its followers.[6]

As can be seen, attempts at defining the concept of religion, even those done by legal scholars, mostly limit themselves to a theological approach and only give loose guidelines for a clear legal definition.

I.2. The Hungarian constitutional law approach

We now turn to an examination of the concept of religion from the perspective of constitutional law, presented through the example of the Hungarian constitutional framework.

The first instance of an attempt to define religion comes from a Hungarian Supreme Court decision in 1999. In it, the courts attempted to define religion as follows:

[4] Ibid., 56.
[5] Ibid., 57.
[6] Ibid., 57.

> [r]eligion (religiosity) primarily means belief in the existence of respected supernatural forces and beings, as well as the resulting conceptual, emotional and volitional world of consciousness, and secondly behavior corresponding to them. […] The practice of religion presupposes the creation of a relationship between a superior being and man, in which man acknowledges his subordinate role and expresses his religious convictions through a cult that takes a communal form according to some ritual order.[7]

This definition was created mainly due to issues related to the registration and status of churches, which was one of the many lingering problems caused by the previous socialist regime and the – at the time – recent switch to a friendly separation model.[8] While this definition is quite precisely formulated, it gained only partial recognition in the Hungarian Parliament, as the Asylum Act of 2007 contained a merely normative definition:

> [t]he concept of religion includes in particular theistic, non-theistic and atheistic beliefs, in private or public religious ceremonies – either alone or with others – participation or abstention from participation in such ceremonies, as well as other religious activities or expressions of opinion, personal or community behavior based on any religious faith or required by this faith.[9]

The wording of this provision makes it clear that this is not meant to be an exhaustive definition of religion, but rather merely a description of what generally constitutes religious activity.

This normative style was continued a few years later in the Act Regarding Religion in Hungary, colloquially known as the *Church Act*.[10] Not only does this Act not define religion, it expressly limits itself to only defining religious activity and does so exclusively in the context of the religious activity of a religious community:[11] "Religious communities shall pursue activities linked to a worldview that is directed towards the transcendental, has a system of faith-based principles, the teachings of which relate to existence as a whole, and which embraces the entire human personality through specific codes of conduct."[12]

---

[7] KGD 1999.211.

[8] See Szilvia Köbel, *Oszd meg és uralkodj! A pártállam és az egyházak* (Budapest: Rejtjel, 2005).

[9] Act LXXX of 2007 on the Right to Asylum 64. § (1) b)

[10] Act CCVI of 2011 on the Right to Freedom of Conscience and Religion, and on the Legal Status of Churches, Religious Denominations, and Religious Communities (hereinafter: Church Act)

[11] More precisely, the religious activity of a religious community as defined by this Act.

[12] Church Act 7/A. § (2)

In contrast to this restrained legislation regarding religion and its more theological elements, stands the – at that time – newly enacted Fundamental Law of Hungary[13] and its preamble, the so-called *National Avowal*. This Avowal expressly mentions that "We recognize the role of Christianity in preserving nationhood. We value the various religious traditions of our country."[14] This initial resolution by the Fundamental Law was made even clearer by its numerous amendments.[15] The seventh amendment, enacted in 2018, reinforced this principle: "We hold that the protection of our identity rooted in our historic constitution is a fundamental obligation of the State."[16] The ninth amendment, enacted in 2020, expanded on what this protection of identity should actually mean, by extending an existing paragraph with the following:

> Hungary shall protect the right of children to a self-identity corresponding to their sex at birth, and shall ensure an upbringing for them that is in accordance with the values based on the constitutional identity and Christian culture of our country. Hungary shall protect the institution of marriage as the union of one man and one woman established by voluntary decision, and the family as the basis of the survival of the nation. Family ties shall be based on marriage or the relationship between parents and children. The mother shall be a woman; the father shall be a man.[17]

Within the reasoning for the amendment, the legislator explained that such a change was necessary, because "the concepts stemming from the natural order of creation are constantly threatened. The modern ideological processes in the Western world, which cast doubt over the created nature of the male and female genders, threaten the rights of children to a healthy development as outlined in the Fundamental Law."[18] The twelfth amendment, enacted in 2023, made this intent abundantly clear: "The protection of the constitutional identity and Christian culture of Hungary shall be an obligation of every organ of the State. In order to protect constitutional identity, an independent organ established by a cardinal Act shall operate."[19] To ensure practical

[13] The Fundamental Law of Hungary entered into force on January 1st, 2012. (hereinafter: Fundamental Law)

[14] Fundamental Law, National Avowal

[15] The word "amendment" is used here for the sake of clarity; in fact, both the Constitution preceding it and the Fundamental Law may be changed at will. As of the time of writing, the Fundamental Law has been changed 17 times; 15 of these changes were made by the Orban regime.

[16] Fundamental Law, National Avowal

[17] Fundamental Law Article XVI (1); Article L) (1)

[18] Official explanation of the 9th Amendment of the Fundamental Law of Hungary

[19] Fundamental Law Article R) (4); Act LXXXVIII of 2023 on the protection of national sovereignty.

enforcement of this change,[20] the government created the Office for the Protection of Sovereignty.[21] These changes were brought despite the fact that the preamble of the Church Act expressly notes the requirement of the "religious and ideological neutrality of the State." It is our opinion that these amendments call into question this requirement of neutrality as they are contradictory to the selfsame freedom of religion and belief guaranteed by the Fundamental Law.

The example of the Hungarian legislation shows that even if a country defines religion only normatively and leaves the concept open in a more substantive and perhaps even theological sense, it can nonetheless fill the concept with ideological meaning, through much less favorable means and with much more grave consequences.

II. Historical Attempts at Creating an International Definition

The attempts to create a definition for religion as such have not seen great success or widespread adoption. Most attempts have tried to define religion through the lens of religious discrimination and persecution.

For example, the conceptual foundations of religious equality date back to the UN's 1949 Universal Declaration of Human Rights. Born in the shadow of dictatorships, the universal demand for equality as an inalienable hallmark of fundamental human dignity and a condition for freedom emerged under the umbrella of the United Nations: "Whereas recognition of the inherent dignity and of the equal and inalienable rights of all members of the human family is the foundation of freedom, justice and peace in the world."

The Universal Declaration absolutely establishes the principle that no individual belonging to the great family of humanity may be excluded from equality, which everyone acquires at birth (*ius sanguinis*). It defines a fraternal (horizontal) system of relationships among individuals (human beings) as the requirement for the realization of equality. Article 1 states that "All human beings are born free and equal in dignity and rights. They are endowed with reason and conscience and should act towards one another in a spirit of brotherhood."

Furthermore, the general clause prohibiting discrimination specifies the personal characteristics and circumstances that are at heightened risk of undermining the ideal of equality. Here, within this context, one encounters the prohibition against discrimination on the basis of religion:

[20] As well as other changes mostly reinforcing anti-EU sentiment.

[21] This office ceased to exist on July 16, 2026. See: Act. XXIV of 2026 on the cessation of the Office for the Protection of Sovereignty.

> Article 2
> Everyone is entitled to all the rights and freedoms set forth in this Declaration, without distinction of any kind, such as race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status. Furthermore, no distinction shall be made on the basis of the political, jurisdictional or international status of the country or territory to which a person belongs, whether it be independent, trust, non-self-governing or under any other limitation of sovereignty.

The second half of this anti-discrimination article, however, is less well known: The Declaration permits no deviation from this principle based on whether a given country or territory possesses full or limited sovereignty. In doing so, it also restricts discrimination based on nationality within individual countries or territories. (Although it would be a stretch to draw a direct parallel, nowadays it has become established practice to invoke the broad discretion of Member States.) The Declaration contained a general clause regarding possible restrictions on the exercise of rights. Moreover, it established a general duty clause for individuals toward the "community," within which alone the free and full development of their personality is possible:

> Article 29
> 1. Everyone has duties to the community in which alone the free and full development of his personality is possible.
> 2. In the exercise of his rights and freedoms, everyone shall be subject only to such limitations as are determined by law solely for the purpose of securing due recognition and respect for the rights and freedoms of others and of meeting the just requirements of morality, public order and the general welfare in a democratic society.
> 3. These rights and freedoms may in no case be exercised contrary to the purposes and principles of the United Nations.
>
> Article 30
> Nothing in this Declaration may be interpreted as implying for any State, group or person any right to engage in any activity or to perform any act aimed at the destruction of any of the rights and freedoms set forth herein.

Article 18 of the Declaration comprehensively affirmed the fundamental right to freedom of religion, including the three elements that have since become defining features (freedom of thought, conscience, and religion – reflecting the universal and absolute character of the right; it declares individual and collective rights, in private and in public; equal protection of religion and *other beliefs*; and the right to express them through education, practice, and ritual:

"Everyone has the right to freedom of thought, conscience and religion; this right includes freedom to change his religion or belief, and freedom, either alone or in community with others and in public or private, to manifest his religion or belief in teaching, practice, worship and observance."

The 1966 adoption by the UN General Assembly of the International Covenant on Civil and Political Rights (ICCPR) and the International Covenant on Economic, Social, and Cultural Rights (ICESCR), which became treaties in 1976, was intended to give legal form and means to the vision of the Universal Declaration.

However, even before that, in order to accelerate the enforcement of these rights at the regional level, the Council of Europe adopted the European Convention on Human Rights in Rome in 1950. The historical connection between the two documents is indisputable.

Subsequently, the Charter of Fundamental Rights of the European Union, promulgated in 2007, joined the international protection system, which is based on shared universal values ("The Union is founded on the indivisible, universal values of human dignity, freedom, equality, and solidarity," "It places the individual at the heart of its activities, by establishing the citizenship of the Union").

However, since these treaties entered into force, it has become increasingly difficult to speak of the absolute nature of the right to religious equality, as it contains detailed limitation clauses even with regard to individual fundamental rights.

Article 18 of the International Covenant on Civil and Political Rights (ICCPR)

1. Everyone shall have the right to freedom of thought, conscience and religion. This right shall include freedom to have or to adopt a religion or belief of his choice, and freedom, either individually or in community with others and in public or private, to manifest his religion or belief in worship, observance, practice and teaching.
2. No one shall be subject to coercion which would impair his freedom to have or to adopt a religion or belief of his choice.
3. Freedom to manifest one's religion or beliefs may be subject only to such limitations as are prescribed by law and are necessary to protect public safety, order, health, or morals or the fundamental rights and freedoms of others.
4. The States Parties to the present Covenant undertake to have respect for the liberty of parents and, when applicable, legal guardians to ensure the religious and moral education of their children in conformity with their own convictions.

The 1951 Geneva Convention[22] outlined and defined the term 'refugee' and, within this context, also banned religious persecution and discrimination. The Convention itself also expressly guarantees refugees "freedom to practise their religion and freedom as regards the religious education of their children."[23] Although the Geneva Convention never defined religion, the court cases stemming from its provisions eventually required some rudimentary protocols relating to the religious persecution of refugees.[24] This eventually led to the creation of official guidelines,[25] the purpose of which was to provide legal interpretation guidance to governments, legal practitioners, decision-makers, and judges, as well as to UNHCR staff conducting refugee status determinations in the field. As the claims were often very complex, the guidelines offered only general parameters regarding the concept of 'religion' instead of a conclusive definition of the term. According to these guidelines, the concept of religion as a ground for persecution encompasses not only traditional religions (freedom of conscience), but also: a) religion as belief (including nonbelief), b) religion as self-identity, and c) religion as a way of life.[26]

III. International Case-Law on the Concept of Religion

Finally, I wish to present a few cases concerning the concept of religion that were brought in front of international tribunes.

III.1. Kokkinakis v. Greece

The *Kokkinakis* case[27] set the fundamental dogmatic rules regarding the rights enshrined under Article 9 of the Convention. One of the main things it established was that "a certain margin of appreciation is to be left to the Contracting States

[22] United Nations Convention relating to the Status of Refugees, 28 July 1951 (hereinafter: Geneva Convention)

[23] Geneva Convention Article 4.

[24] These protocols mainly took the form of General Comments of the UN Human Rights Committee, in particular: General Comment No. 22 of the Human Rights Committee, adopted on July 20, 1993, UN doc. CCPR/C/21/Rev.1/ADD.4, September 27, 1993, the 1981 Declaration on the Elimination of All Forms of Religious Intolerance and Discrimination, the 1992 Declaration on the Rights of Linguistic, Religious, National, or Ethnic Minorities, and the reports of the Special Rapporteur on religious intolerance

[25] Guidelines On International Protection: Religion-Based Refugee Claims under Article 1A(2) of the 1951 Convention and/or the 1967 Protocol relating to the Status of Refugees, UNHCR, 28 April 2004.

[26] Ibid. II. A. 5.

[27] Case of Kokkinakis v. Greece 1993, ECtHR, App. no. 14307/88

in assessing the existence and extent of the necessity of an interference, but this margin is subject to European supervision, embracing both the legislation and the decisions applying it, even those given by an independent court."[28]

III.2. Eweida and others v. UK

In the *Eweida* case,[29] four religious individuals had their requests for the accommodation of their religious practices rejected by their respective workplaces. As they were unable to contest these rejections before an English court, they turned to the ECtHR and claimed their rights under Article 9 had been violated. The main issue in front of the Court was the question as to what constitutes a manifestation of freedom of religion and belief, on which the Court ruled the following:

> In order to count as a 'manifestation' within the meaning of Article 9, the act in question must be intimately linked to the religion or belief. An example would be an act of worship or devotion which forms part of the practice of a religion or belief in a generally recognised form. However, the manifestation of religion or belief is not limited to such acts; the existence of a sufficiently close and direct nexus between the act and the underlying belief must be determined on the facts of each case. In particular, there is no requirement on the applicant to establish that he or she acted in fulfilment of a duty mandated by the religion in question.[30]

The Court ultimately found a violation regarding one of the applicants, but nonetheless reinforced its position that even the question of manifestation is primarily a question for member states, who have a wide margin of appreciation in determining how such manifestations may be limited.[31]

III.3. Magyar Keresztény Mennonita Egyház and others v. Hungary

In the *Mennonita*-case,[32] the ECtHR ruled on the regulations of registering a new church in Hungary. It found:

---

[28] Ibid., 47.

[29] Case of Eweida and others v. UK, 2013, ECtHR, App. nos. 48420/10 etc.

[30] Ibid., 82.

[31] See Julie Maher: Eweida and Others: A New Era for Article 9?, *International & Comparative Law Quarterly* 63.1 (2014): 213–233.

[32] Case of Magyar Keresztény Mennonita Egyház and others v. Hungary, 2014, ECtHR, App. nos. 70945/11 etc.

> that, in removing the applicants' Church status altogether rather than applying less stringent measures, in establishing a politically tainted re-registration procedure whose justification as such is open to doubt and, finally, in treating the applicants differently from the incorporated Churches not only with regard to the possibilities for cooperation but also with regard to entitlement to benefits for the purposes of faith-related activities, the authorities disregarded their duty of neutrality vis-à-vis the applicant communities.[33]

However, it declined to examine the discriminative nature of the regulations in merit.

III.4. Izzettin Doğan and others v. Turkey

In the *Izzettin Doğan*-case,[34] the Court further clarified the scope of the margin of appreciation of member states regarding religious discrimination by explicitly stating that:

> The right enshrined in Article 9 would be highly theoretical and illusory if the degree of discretion granted to States allowed them to interpret the notion of religious denomination so restrictively as to deprive a non-traditional and minority form of religion of legal protection. Such limitative definitions have a direct impact on the exercise of the right to freedom of religion and are liable to curtail the exercise of that right by denying the religious nature of a faith (…).[35]

It also pointed out that the Turkish government essentially intervened in a theological debate and that "such an approach was inconsistent with the State's duty of neutrality and impartiality towards religions and clearly overstepped the State's margin of appreciation in choosing the forms of cooperation with the various faiths."[36]

III.5. Church of the New Faith v Commissioner of Payroll Tax

The final example will consider the famous case of *Church of the New Faith v Commissioner of Payroll Tax*[37] in Australia, where the Courts attempted to

---

[33] Mennonita. 115.
[34] Case of Izzettin Doğan and others v. Turkey, 2016, ECtHR, App. no. 62649/10
[35] Izzettin. 114.
[36] Izzettin. 179.
[37] Church of the New Faith v Commissioner of Pay-Roll Tax (Victoria) ([1983] HCA 40, 154 CLR 120) (hereinafter: *Church v Commissioner*)

create a specific definition for religion. To the best of our knowledge, this is the only time a high court has attempted to create a legally binding definition for religion. The case concerned an emerging branch of scientology in Australia, whose followers were active under the umbrella of a registered foreign company named 'The Church of the New Faith'. Despite being incorporated, they were denied a payroll tax exemption usually given to religious institutions. Thus, the case mainly concerned whether the beliefs of The Church of the New Faith (i.e. Scientology) are to be considered an actual religion. The Court ultimately chose to accept a broad definition which did not necessitate a belief in a personal God. It accordingly defined the markers of religion as "first, belief in a supernatural Being, Thing or Principle; and second, the acceptance of canons of conduct in order to give effect to that belief, though canons of conduct which offend against the ordinary laws are outside the area of any immunity, privilege or right conferred on the grounds of religion."[38] The High Court ultimately allowed the appeal and ruled in favor of the Church. There were two notable dissenting opinions in the case, both of which expanded on the definition.[39] Ultimately while the case had a significant impact both domestically and worldwide, it can be seen that even within the judgement, there was no complete consensus regarding the definition. In fact, as pointed out by the contemporary literature, Justices Mason and Brennan specifically stated that the courts of other countries should themselves clarify their own concepts for religion.[40]

Conclusion

Throughout the years, there have been many attempts at defining religion as a concept, but no state, court or international organization was ever able to create *one clear definition* – either domestically or internationally – that gained wide adoption. To this day, courts face a significant problem due to the lack of a clear definition in refugee cases, where matters of serious religious discrimination might arise.[41] The courts themselves, especially the ECtHR, seem to be of the opinion that such a definition should not stem from an international forum such as themselves, but rather that each member state

[38] Church v Commissioner, opinions of Justices Mason and Brennan.

[39] Church v Commissioner, dissenting opinions from Justices Wilson and Deane; as well as Justice Murphy J.

[40] Bruce Kaye: An Australian Definition of Religion, *UNSW Law Journal*, 16 (1991), 332.

[41] Such issues almost always cause controversy because, due to a lack of clear definition of the term religion, no clear definition for apostasy can exist, either. See Mirjam van Schaik, Hillary Lynn: Conceptualization Shapes Practice: Apostasy-Based Refugee Claims and International Human Rights Law, *Journal of Human Rights Practice* 16.3 (2024): 723–738.

should define it domestically. The High Court of Australia is to this day one of the only courts that has provided a clear definition of religion in a case and while that case has had some effects on the global stage, the definition created for it cannot be seen as a conclusive definition.

Ultimately, we believe that it is not the duty of any state or court to fully determine the substantial content of the concept of religion. A strictly normative definition likely does more harm than good, because it exposes the substantive aspects of the concept to political machinations.

Protestantism and the Law: Leadership, the Relationship Between the Local Church and the Denomination, and the Relationship Between Church and State in the Reformed Context

Leon van den Broeke

Introduction[1]

On 10 December 1520, the German reformer Martin Luther (1483–1546) lit the bonfire. The burning of the papal bull *Exsurge Domine*, 'Arise Lord', of pope Leo X (1495–1521) and select canon law books took place in protest against the decision of the pope to excommunicate him from the Roman-Catholic Church if Luther would not recant his 95 theses. This bonfire, this act, was not just something which happened on a certain day in the early sixteenth century in the German territories. It can be considered a statement of canon law, the effects of which can still be observed today in Protestant churches around the globe. It cannot come as a surprise that excommunicating someone from a Church will cause that person to have negative thoughts and feelings towards that Church and its theology. It is unnecessary to explain whether this applies to a theologian like Luther. Because he did not recant his 95 theses and because of the raging religious, social, and political bonfire, the pope excommunicated him via a new papal bull, *Decet Romanum Pontificem* of 3 January 1521.

One needs to make a distinction between the young and the old Luther with regard to his rejection of Roman Catholic canon law and ecclesiology. The young Luther considered: "Wise rulers, side by side with Holy Scripture, would be law enough."[2]

The old Luther was less black-and-white in his theological thinking about law and its application in the church. His followers were also less negative about ecclesiastical law: the German theologian and philosopher Philip Melanchton (1497–1560), the German theologian Martin Chemnitz (1522–1586), the Danish

[1] This study was conducted as part of the project "Research in Legal Dogmatics, the History of Public Law, and Comparative Studies of Ecclesiastical Law." Research Project 2024-2026 (10640A800), Károli Gáspár University of the Reformed Church in Hungary, Faculty of Law.

[2] D. Martin Luthers Werke (WA), 44:203-4; Cf. John Witte Jr., *Law and Reformation: The Teachings of Lutheran Reformation* (Cambridge: Cambridge University, 2002), 2.

theologian and philologist Niels Hemmingsen (1513–1600), the German theologian and jurist Johannes Eisermann (1486–1558), and the German jurist Johannes Oldendorp (1486–1567). It is one relatively simple step to reject Roman Catholic canon law and ecclesiology; however it requires another big step to figure out what the alternative should be.

The lighting of the bonfire and the attitude of the younger Martin can be deleted here Luther has affected the theological and juridical mindset of Reformed theologians, pastors, and believers up to the present day. Some of them dislike everything in the Church which has to do with rules and law. In Protestant churches and in the mindset of its members, ministers and theologians, this has led – in the past and present alike – to a kind of ecclesiological and church polity called *Docetism*. This term is derived from the Greek verb *dokein* (δοκεῖν).[3] This means to seem or to appear. When applied to ecclesiology and Protestant church law, it means that as successors of Luther, some consider the Church as an illusory body and, by consequence, church law as not relevant. They hold that the Church should have no relation to the law, because the Church is or ought to be a loving community, spiritual in nature. However, the Church lives and works in a broken world. The Church is a *corpus permixtum*, a mixed body, of both saints and sinners.

Reformed church law covers three main questions: 1) Who has the authority in the local church? 2) What is the relationship between the local and the translocal church? and 3) What is the relationship between church and state? With consideration to the limitations of this book, I will focus on Calvinism within Protestantism in general. The research question is: How is the perspective on the concept of law shaped within Protestantism in the context of the theology of the office, the relationship between the local church and the denomination, and the relationship between church and state? The succeeding sections are on Calvinism and law, including the theology of office, the Reformed system of church governance, and Calvin and the church as a eucharistic community; Reformed church law and the tension between the local and the translocal church; and the Reformed perspective on the relationship between church and state.

[3] Cf. Britannica, Docetism, https://www.britannica.com/topic/Docetism, accessed 22 May 2026.

I. Calvinism and Law

I.1. Calvin and Calvinism

Calvinism, a movement within Protestantism, is named after the Genevan reformer John Calvin (1509–1564). Calvinism can be considered as "the theology advanced by John Calvin and its development by his followers. The term also refers to doctrines and practices derived from the works of Calvin and his followers that became the distinguising characteristics of the Reformed churches. … The Calvinist form of Protestantism is widely thought to have had a major impact on the formation of the modern world."[4] As stated in Section 1, this chapter will focus mainly on Calvinism or on Reformed church law and its churches. Unlike Luther, Calvin was a jurist by training. He was not only an intelligent theologian but also had a juridical mindset. In book IV of his *Institutes*, Calvin elaborated on his ecclesiology, theology of office, and Reformed church law or system of church governance, which, as he understood it, is spiritual in nature. Its focus is not so much about the office-bearer or the collective of office-bearers; rather, its center is Christ. An example from Calvin's *Institutes*: "Christ is properly called the only Head, because he alone reigns by his own authority and in his own name."[5] Christ is the Head and the Lord of his Church, although He did not come to rule, but to serve.[6] In this way, Christ set the example and the standard for all office-bearers and congregants.

I.2. Office-bearers and the collegial episcope

The Reformed system of church governance with its collegial *episcope*, the cooperation of all the office-bearers, is in between the Roman Catholic episcopal-hierarchal system of church governance on the one hand and the Anabaptist congregational-independent system of church governance on the other. The Reformed system of church governance is presbyterial and synodical: the Church is not governed by a single office-bearer (personal *episcope*: bishop or pope), nor by the congregation as a whole (communal *episcope*). Rather, governance is exercised by a small assembly of office-bearers elected by the congregation (collegial *episcope*): the elected office-bearers together govern the church in the consistory at the local level and by delegation in the classis, the particular, and the general synods. According to article

[4] William J. Bouwsma: Calvinism, https://www.britannica.com/topic/Calvinism, accessed 9 June 2026.

[5] John Calvin, Inst. Book IV.6.9.

[6] Cf. Matthew 20:28, Mark 10:45, Luke 22:27.

XXX of the Belgic Confession: "(…) c'est qu'il y ait des Ministres et Pasteurs pour prescher la parole de l'Euangile, et administrer les Sacremens: qu'il y ait aussi des Surueillans et des Diacres pour ester le sent de l'Eglise (…)."[7] In English: "There should be ministers or pastors to preach the Word of God and administer the sacraments. There should also be elders and deacons, along with the pastors, to make up the council of the church."[8]

I.3. Reformed church order

Reformed church orders contain limited theology, because they are based on the Reformed confessions and the confessions are founded on the Bible. At first sight, a Reformed church order seems to be only a book of rules containing dos and don'ts. This might be true, if an office-bearer or congregant only focuses on this church order and not on the biblical and confessional foundation of the church order. In general, a Reformed church order aims to be biblical and confessional in nature. It is biblical because it concerns the Church of Christ as *creatura Verbi*, creature of the Word of God. It is also confessional. Articles 30–32 of the Belgic Confession are about the *Reformed theology* of the church office remove polity and church polity itself. They build on articles 27–29, which concern the church itself. Together, these articles form the ecclesiological framework about the theology of the office and church polity or church governance, including admonition, and disciplinary measures. In a brief overview, article 27–32 of the Belgic Confession[9] of 1561 concern:

The holy and catholic church (Article 27)
The obligations of church members (Article 28)
The marks of the true church (Article 29)
The government of the church (Article 30)
The officers of the church (Article 31)
The order and the discipline of the church (Article 32)

[7] Eberhard Busch: Confessio Belgica von 1561, in Andreas Mühling and Peter Opitz (eds.), *Reformierte Bekenntnisschriften: Band 2/1 1559–1563*, Neukirchen, (Neukirchen: Neukirchener Verlag, 2008), 338.

[8] Christian Reformed Church: Belgic Confession, https://www.crcna.org/welcome/beliefs/confessions/belgic-confession#toc-article-30-the-government-of-the-church, accessed 9 June 2026.

[9] Busch: Confessio Belgica von 1561, 319–369.

I.4. Calvin and the Church as a eucharistic community

As noted in section 2, Calvin included his theology of office in book IV of his *Institutes*. Unlike the Roman Catholic theology of office, ecclesiology, and canon law, office in the Reformed tradition is not *magisterium*, but *ministerium*. The nature of the Reformed office is service. Consequently, an office-bearer cannot act *suo jure* alone. Reformed office-bearers do not have complete ecclesiastical power. Reformed office is a serving and collegial leadership in nature. Pastors, elders, and deacons – and in Calvin's opinion also *le docteur*, the theological doctor – are elected office-bearers with the assignment to serve, not to rule.[10] In Reformed theology of office, there is no space for lordship. There is only one Lord and one universal Bishop: Jesus Christ. He is the Head of his Church.[11] This is theology and theory. Rules written on paper exist only in the abstract. It is also about applying them in daily ecclesial practice. Reformed church polity is not (only) about rules. Or, if it is also about rules, they are, by nature, theological rules – an expression of Reformed theology. Reformed church orders cover both *doctrina et disciplina*, doctrine and discipline. This becomes apparent in, for example, the Articles of 1537, which Calvin composed together with Guillaume Farel (1489–1565). About a quarter of these *Articles concernant l'organisation de l'église et du culte a Genève, proposés au conseil par les ministers, le 16. Janvier 1537*, a draft church order which was never accepted by the civil authorities of Geneva, a quarter are about the Lord's Supper.[12] According to Calvin, the Reformed church is a eucharistic community. Consequently, a Reformed church order is *Abendmahlsordnung* – a eucharistic church order – as stated by Swiss theologian Karl Barth (1886–1968) in 1922.[13] Others also point to the order of the eucharistic community. For example, German experts in church law Albert Stein (1925–1993)[14] and Hendrik Munsonius (1973–)[15] also hold that church law is *ius liturgicum*, liturgical law.[16] Stein states:

[10] For the doctor, see: Peter Opitz, Ordonnances ecclésiastiques, Genf 1541/61, in Mihály Bucsay et al. (eds.), *Reformierte Bekenntnisschriften: Band 1/2 1535–1549*, (Neukirchen: Neukirchener Verlag, 2006), 246(229–278).

[11] John Calvin: Inst. Book IV.6.9.

[12] Jean Calvin: Articles concernant l'organisation de l'église et du culte a Genève, proposés au conseil par les ministers, le 16. Janvier 1537, in Wilhelm Baum, Eduard Cunitz and Eduard Reuss (eds.) *Calvini Opera* 10/1, Brunsvigae: Schwetschke, 1871), 5-14.

[13] Karl Barth, *Die Theologie Calvins: Vorlesung Gottingen, Sommersemester 1922*, in Hans Scholl (ed.), *Karl Barth, Gesamtausgabe* 2 Abt. (Zürich: Theologischer Verlag, 1993), 357–358.

[14] Andrea Boluminski (ed.), *Kirche, Recht und Wissenschaft: Festschrift für Albert Stein zum 70. Geburtstag* (Neuwied u. a.: Luchterhand, 1994).

[15] Wir sind evangelisch, Hendrik Munsonius, https://munsonius.wir-e.de/vita, accessed 12 June 2026.

[16] Albert Stei,: *Evangelisches Kirchenrecht: Ein Lernbuch* (Neuwied, Darmstadt: Luchterhand 1980), 53–59; Hendrik Munsonius, Gottesdienst und Verkundigung, in Hans Ulrich

> The best approach to a proper understanding of Protestant church law is to regard the worship service as the center of a Christian congregation's life. The Protestant order of service is intended to help ensure that Jesus Christ is publicly proclaimed in accordance with the Holy Scriptures and that the ecumenical fellowship of Christians with Christ and amongst themselves finds its proper expression. Here we see the fundamental structures of Protestant canon law, which can be described in terms of mission and community of service, commissioning and oversight, and rules and exemption.[17]

In another book chapter, I suggested a shift from Reformed thinking which viewed the church order as a law book or a book of penal law to one which viewed it as a hymn book.[18] And in our conference proceedings about the Synod of Dordrecht of 1574, we emphasized the liturgical nature of this synod and its acts.[19] Reformed church law is also liturgical law, as stated by Barth:[20] "Canon law has an intrinsic connection with the unique nature of Christian worship."[21] So, if a Reformed church is a eucharistic community, the Reformed church order is a eucharistic order: "The Christian congregation is both a communion community and a baptismal community. It is therefore a matter of church law that is liturgical in nature."[22]

Anke, Heinrich de Wall and Hans Michael Heinig (eds.), *Handbuch des evangelischen Kirchenrechts* (Tübingen: Mohr Siebeck, 2016), 641. Cf. "Gottesdienstlich geordente Wort- und Sakraments-Verwaltung ist geistlich geboten."; Erik Wolf, *Ordnung der Kirche: Lehr- und Handbuch des Kirchenrechts auf okumenischer Basis* (Frankfurt am Main: Vittorio Klostermann, 1961), 513.

[17] "Den besten Ansatz für alles rechte Verständnis evangelischen Kirchenrechts bedeutet der Gottesdienst als der Mittelpunkt des Lebens einer christlichen Gemeinde. Evangelische Gottesdienstordnung will dazu helfen, daß Jesus Christus nach der Heiligen Schrift öffentlich bezeugt wird und die ökumeni sche Gemeinschaft der Christen mit Christus und untereinander zu ihrem geordneten Ausdruck kommt. Hier zeigen sich Grundstrukturen eines evangelischen Kirchenrechts, die sich als Auftrag und Dienstgemeinschaft, Sen dung und Aufsicht, Regel und Befreiung umschreiben lassen;" Stein: *Evangelisches Kirchenrecht*, 37.

[18] Leon van den Broeke, Het recht volgt het leven? Van wetboek en kerkorde naar kunstwerk en liedboek, Leon van den Broeke and Hans Schaeffer (eds.), *Geest of recht? Kerkrecht tussen ideaal en werkelijkheid* (Kampen: Summum Academic Publications, 2019), 95–112 (*Deddens Kerkrecht Serie* 3).

[19] Leon van den Broeke and Klaas-Willem de Jong (eds.), *De Synode van Dordrecht 1574: Liturgisch kerkrecht* (Kampen: Summum Academic Publications, 2025) (*Deddens Kerkrecht Serie* 8).

[20] Karl Barth, *Die Ordnung der Gemeinde: Zur dogmatischen Grundlegung des Kirchenrechts* (München: Chr Kaiser Verlag, 1955).

[21] 'Kirchenrecht hat eine ursprüngliche Beziehung zu dem besonderen Geschehen des christlichen Gottesdienstes;' Barth, *Die Ordnung der Gemeinde*, 35.

[22] Leon van den Broeke, Inleiding in Van den Broeke and De Jong, *De Synode van Dordrecht 1574*, 20, 15–23.

Barth considered four typologies of Reformed church law. According to him, Reformed church law is, in its nature, liturgical, serving, exemplary, and eschatological or living.[23] This is another way of looking at church law. From this perspective, church law is not so much, or not only, about rules and its application, as if a Reformed church order were a law book or a penal code. Rather, it is very much theological and spiritual in nature. Reformed church order, simultaneously biblical and confessional in nature, has the aim of serving Christ and his Church. The Church belongs to Christ in the first place, not to office-bearers and the congregations. The spiritual nature of the Church and the church order also include the material and organizational aspects of being a church. This nature is necessary as a guarantee against lordship and dominion and to keep the notion of the Church as a eucharistic community in mind.

In the footsteps of Luther's bonfire – which burned canonical law books and thereby expressed his disgust at and rejection of the canon law of the Roman Catholic Church – followed some Reformed theologians, office-bearers, and congregants who also expressed their disgust with *Reformed* church law. One of them was Lambertus G.C. Ledeboer (1808–1863).[24] He was a minister in the Seceder's Church. He opposed the church order of the Netherlands Reformed Church which was imposed by King Willem I (1772–1843) and the new hymnbook – the *Evangelische Gezangen*.[25] On Sunday 8 November 1840, he threw this church order and this hymn book away from the pulpit and buried them in the garden of the parsonage, while bystanders sang Psalm 68.

Reformed believers like Ledeboer, in the past and today, hold that they do not like the church order or church law in general. They do not think that rules fit the Gospel or vice versa. The German jurist Hans Dombois (1907–1997) observed this pattern around himself. He could not understand that theologians or office-bearers expressed their pride in their lack of knowledge about church law. This phenomenon is called *Rechtsfremdheit* in German,[26] which in English means something like alienation from the law. Dombois deliberated on this alienation from the law among theologians: "(…) even among eminent scholars, long-held aversion breeds a degree of ignorance that is hard to believe, and that very ignorance in turn fuels the aversion. Yet

[23] Barth, *Die Ordnung der Gemeinde*.

[24] H. Florijn, Ledeboer, Lambertus Gerardus Cornelis, *Biografisch Lexicon voor de Geschiedenis van het Nederlands protestantisme* (*BLGNP*) 3 (Kampen: Kok, 1988), 245–248.

[25] *Evangelische gezangen, om nevens het Boek der psalmen bij den openbaren godsdienst in de Nederlandsche hervormde gemeenten gebruikt te worden* (Amsterdam: Johannes Allart, 1806).

[26] Hans Dombois, Zur Lage der Kirchenrechtslehre, Chr. Mahrenholz, R. Smend, and E. Wolf (eds.), *Zeitschrift für Evangelisches Kirchenrecht* 13 (1967/68), 368.

life's problems have never been solved by concealing or suppressing them."[27] Dombois was not the only one who observed this attitude among theologians. The German theologian Hans Martin Müller (1928–2010) considered theologians' renitence on matters of canon law.[28] Georg Flor raised the question of whether the power of law had become a foreign concept in the church.[29]

In ecclesial conflicts, sometimes parties, whether individuals or groups, do not know how to handle the situation or have the tendency to take the rules of Reformed church polity stricter than the Holy Scripture itself. The same applies to jurists who are asked to advise one of the parties in an ecclesial conflict. They read the church order more strictly than the Bible itself or only consider the set of regulations of a Reformed church order, without considering its biblical and confessional foundation. Moreover, it is my experience over the years that some people who take pride in their lack of knowledge of church law are the first to call me for advice when they find themselves in a situation they created or when they end up in ecclesial conflicts. According to Müller, "The need for regulation grows in proportion to the degree of uncertainty. Many theologians were, and remain, baffled by the issues of order and their prominence in the reshaping of church structures following 1945."[30]

II. The Reformed Church, Local and Translocal

The second question in Reformed church law concerns the nature of the relationship between the local church and the translocal church or denomination. There is tension in the Reformed system of church governance and church law between the local church and the translocal church. This becomes apparent in church conflicts and in church schisms. Some Reformed Christians hold that the emphasis is on the local church and that the consistory is the highest ecclesiastical body. For example, Herman H. Kuyper (1864–1945),[31] Professor

[27] "(…) erzeugt Selbst bei namhaften Gelehrten die lang gehegte Abneigung ein schwer glaubiches Maß von Unkenntnis, und die gleiche Unkenntnis nährt wiederum die Abneigung. Aber noch niemals haben sich Levensprobleme durch ihre Verschweigung oder Unterdrückung lösen lassen"; Dombois, *Zur Lage der Kirchenrechtslehre*, 368.

[28] "Abstinenz der Theologen in Fragen des Kirchenrechts"; Hans Martin Muller, Das Kirchenrecht in der evangelischen Theologenausbildung, in Albrecht Beute and Renate Kath (eds.), *Gegenwärtiges Christentum: Beiträge zu Kirche und Gemeinde* (Göttingen: Vandenhoeck & Ruprecht, 1993), 158.

[29] Georg Flor, Die Kraft des Rechts: Ein Fremdwort in der Kirche, *Ev. Komm.* 21 (1988), 516.

[30] "Der Regelungsbedarf wächst mit dem Grad der Unsicherheit. Viele Theologen standen und stehen den Ordnungsfragen und ihrer Prävalenz bei der Neufassung der kirchlichen Verhältnisse nach 1945 erständnislos gegenüber;" Müller, Das Kirchenrecht in der evangelischen Theologenausbildung, 158.

[31] D. Nauta, Kuyper, Herman Huber, *BLGNP* 3, 233–236.

of Church History and Church Polity at the Vrije Universiteit Amsterdam, the Netherlands, held that "Reformed ecclesiastical law is based on the ecclesia localis and on the offices established by Christ for the local church."[32] The local church is the *ecclesia completa* – the complete, the whole church. In the local church, the Gospel is preached, the sacraments are administered, and discipline is exercised. In a classical assembly, a particular synod, or a general synod, neither are children being baptized nor is the Lord's Supper being held.[33] However, in some Reformed denominations, the Lord's Supper is administered in synodical meetings. Delegates of the classical assemblies or the synods share bread and wine. From this perspective, delegates do not gather as office-bearers; rather, the general assemblies are meetings of ecclesiastical bodies. For example, if the classis assembly convenes, it is a gathering of all the local churches in the classis, the Reformed geographical district. The emphasis on the local church can be based on article 1 of the Acts of the Synod of Emden of 1571: "Es soll kein kirch, kein diener, kein eltester, kein diack einigen vorschub noch herschungh uber den anderen haben, sondern sollen sich vielmehr alles arghwons und boser gelegenheit vermeiden."[34] In that article, lordship and dominion are rejected. No local church and no office-bearer rules or dominates another church or office-bearer. It goes back to article 1 of the *Discipline Ecclésiastique* of 1559: "Firstly, that no Church may claim sovereignty or dominion over another."[35] This article makes it clear that there is no space for lordship or dominion in the Reformed church. In theory, this is very true. Who would oppose that? In daily ecclesiastical practice, however, one can observe many examples of lordship and dominion, even among those who oppose this and/or rely very much on the authority of the local church and the consistory as the highest ecclesiastical body.

---

[32] "Het gereformeerde kerkrecht gaat uit van de ecclesia localis, en van de ambten die Christus heeft ingesteld voor de plaatselijke kerk. (Conf[essio]. Belg[ica]. art. XXX);" H.H. Kuyper, Dictaat: Cursus 1932-1933, https://kerkrecht.nl/node/14489/, accessed 12 June 2026.

[33] Cf. for the classis and the classis assembly: C. [Leon] van den Broeke, *Een geschiedenis van de classis: Classicale typen tussen idee en werkelijkheid 1571–2004*, PhD-thesis VU Amsterdam (Kampen: Kok, 2005).

[34] J.F. Gerhard Goeters (eds.), *Die Akten der Synode der Niederländischen Kirchen zu Emden vom 4.-13. Oktober 1571: In lateinischen Grundtext mitsamt den alten niederländischen, französischen und deutschen Übersetzungen*(Neukirchen: Neukirchener Verlag, 1971), 15; Cf. Klaas-Willem de Jong and Leon van den Broeke (eds.), *Vast en vluchtig: Kerkrecht in de traditie van Emden 1571* (Kampen: Summum Academic Publications, 2021) (*Deddens Kerkrecht Serie* 5).

[35] "Premierement que nulle Église ne pourra prétendre principauté ou domination sur l'autre'; Peter Opitz, 'Die Discipline Ecclesiastique von 1559", Andreas Mühling and Peter Opitz (eds.), *Reformierte Bekenntnisschriften: Band 2/1 1559–1563* (Neukirchen: Neukirchener Verlag, 2008), 2008, 74.

One could also hold that, although the local church is indeed an *ecclesia completa*, a complete church, it is not *the* complete church. The Church covers more than the local church. This Reformed perspective holds the catholic notion of the Reformed denomination and "the regime for the *unio ecclesiarum*, the ecclesial unity."[36] This is demonstrated, for instance, in article 53 of the acts of the Synod of Emden of 1571:

> Diese articulen, zu der rechter ordnungh der kirchen gehörendt, seindt also mit einmutigem sinne uffgesatzt. Doch das dieselb nach nutz der kirchen jederzeit geendert, gemehret und gemindert mögen und sollen werden, das soll in macht keiner besonderer kirchen sein, sonderen sollen allen fleiß anweden, daß diese ordnungh so langh gehalten werde, biß das auf dem synodo ein anders verordnet werde.[37]

This article ruled that the acts, which can be considered a church order, can only be changed with general consent. This provides the space for the synod as an essential aspect of Reformed church governance. Kuyper states that it is about the *ius divinum*, divine law of the synod, and not about the *ius divinum permissivum*, but about the *ius divinum positivum*. *Ius divinimum* is either positive (i.e., immediate and direct) or permissive (i.e., indirect). In short, *ius divinum positivum* is the eternal, godly, and unchangeable law, whereas the *ius divinum permissivum* is changeable and flexible in different contexts.

Both articles 1 and 53 of the acts of the 1571 Synod of Emden highlight two dangers or decoys: hierarchy and independence. The Reformed position on hierarchy reflects the rejection of Roman Catholic ecclesiology and canon law. The Reformed position on independentism reflects the rejection of Anabaptist ecclesiology and church governance. "Hierarchy and independence are two dangerous pitfalls on which the Church often runs aground," according to Kuyper.[38] Reformed Christians tried, and still try, to navigate between the independence (in the case of the overemphasis of the local church) and the hierarchy of the general assemblies at the translocal level, such as the general synod. Kuyper held that "The local church is, in itself, a complete church. It has received full ecclesiastical authority from Christ. The confederation exists for the sake of the union of churches."[39] The authority

[36] Kuyper, Dictaat.

[37] Goeter,: *Die Akten der Synode*, 55.

[38] Kuyper, Dictaat.

[39] "De ecclesia localis in se is een ecclesia completa. Zij heeft van Christus ontvangen de plena potestas ecclesiastica. De confoederatie is terwille van de unio ecclesiarum;" Kuyper: Dictaat, https://kerkrecht.nl/node/14489/, accessed 12 June 2026.

of the consistory is not absolute; the same applies to the classis assembly and the synod as well. Their authority is also limited.

In today's management language, the tension between the local and the translocal church can be considered as the tension between a decentralized (bottom up) local church and a centralized (top down) denomination. In the Netherlands, there have been schisms where this tension between the local church and the translocal denomination came to the fore and became a principle. This became apparent, for instance, in the Secession (*Afscheiding*) of 1834,[40] the *Doleantie* of 1886,[41] the schism of 1926 which led to the *Gereformeerde Kerken in Hersteld Verband* (the Geelkerken case)[42] the *Vrijmaking* (the Liberation) in 1944 the Schilder case;[43] the schism of 1967 (*Nederlands Gereformeerde Kerken*), the schism of 2004 (*voortgezette Gereformeerde Kerken in Nederland*), and today's schism in the Christian Reformed Churches in the Netherlands (*Christelijke Gereformeerde Kerken in Nederland*).[44] The emphasis on the local church and the highest authority, the consistory, is expressed by the word *Kerken* (churches) – plural! – and not by the denomination, like in the Protestant Church in the Netherlands (*Protestantse Kerk in Nederland*), a merger of the Netherlands Reformed Church (*Nederlandse Hervormde Kerk*), the *Gereformeerde Kerken in Nederland*, and the Evangelical-Lutheran Church in the Kingdom of the Netherlands (*Evangelisch-Lutherse Kerk in het Koninkrijk der Nederlanden*).

III. The Reformed perspective on the State

The third question in Reformed church law concerns the nature of the relationship between church and state. Calvin considered church and state to be at an equal level.[45] Both institutions have a different role, but both are needed to fulfill God's plan on earth, to combat the sin and injustice of humankind in a broken world, and to promote justice. Calvin refers to the

[40] W. Bakker et al. (eds.), *De Afscheiding van 1834 en haar geschiedenis* (Kampen: Kok, 1984).

[41] W. Bakker et al. (eds.), *De Doleantie van 1886 en haar geschiedenis* (Kampen: Kok, 1986).

[42] Maarten J. Aalders, *Een handjevol verkenners? het hersteld verband opnieuw bekeken* (Barneveld: De Vuurbaak, 2012) (*ADChartasreeks* 21).

[43] Leon van den Broeke, Vast en bondig: Pieter Deddens het ratificatierecht en de receptiegeschiedenis, in Erik de Boer, Geranne Tamminga, and Dolf te Velde (eds.), *Gereformeerde theologie stroomopwaarts*: *Terugkijken op 75 jaar Vrijmaking* (Kampen: Buijten & Schipperheijm), 2021, 61–77 (*TU-Bezinningsreeks* 24).

[44] NOS, Historische kerkscheuring bij Christelijke Gereformeerde Kerken, https://nos.nl/artikel/2592549-historische-kerkscheuring-bij-christelijke-gereformeerde-kerken, accessed 16 June 2026.

[45] Calvin, *Institutes*, book IV.xx,4; A. Hoogerwerf, *Christelijke denkers over politiek: Een oogst van 20 eeuwen* (Baarn: Ten Have, 1999), 94–109.

apostle Paul: "For he [Paul, LvdB] says that 'there is no power but of God: the powers that be are ordained of God;' that rulers are the ministers of God, 'not a terror to good works, but to the evil' (Rom. 13:1, 3)."[46] The church, as a religious and eucharistic community, also has a political role. The state likewise has a religious role as well, since he considered the state to be a divine instrument for the benefit of society and God's plan with the world, an instrument to maintain God's will in the world.[47] Referring to the Old Testament, Calvin's ideal for Geneva was theocratic. This model for the city-state of Geneva is hard to copy and paste at the national level. Consequently, the theocratic ideal leads to intolerance towards religious dissenters.

Reformed Christians have a paradoxical relationship with the fear of hierarchy, lordship, and dominion in the Church. They reject these things, while at the same time, there is much hierarchy, lordship, and dominion in the daily practice of Reformed churches. This is understandable, since the visible church lives and works in a broken world. This also becomes apparent in the daily practice of churches in their relationship with the state. Calvin's Geneva cannot be copied and pasted in our times. Geneva in his time was a city state, not a state as understood today. Concepts of the relationship between church and state are not written in stone and they change over time. For example, in the Dutch context, the relationship between church and state has changed rapidly in recent decades. From the late sixteenth-century, the Reformed Church in the Republic was not a state church, but it was a privileged church. Both church and state benefitted from this relationship, but it had its disadvantages as well, since they also tried to influence each other through their cooperation as well. They were both autonomous and collaborated, as described by Jansen:

> For the Reformed, the State and the Church are two distinct spheres of public law, each with its own administration and rights. It is only in areas where the two overlap – where the Church and the State intersect and both have interests – that the Reformed advocate for a proper alignment of interests, for example regarding marriage and the observance of the Sabbath, etc.[48]

---

[46] Calvin, *Institutes*, book IV.xx,4.

[47] Cf. J. Bohatec, *Calvins Lehre von Staat und Kirche, mit besonderer Berücksichtigung des Organismusgedankens* (Aalen: Scientia Verlag, 1968); A. Hoogerwerf, *Christelijke denkers over politiek: Een oogst van 20 eeuwen* (Baarn: Ten Have, 1999).

[48] "Bij de Gereformeerden zijn Staat en Kerk twee publiekrechtelijke terreinen, elk met eigen bestuur en rechten. Alleen voor gemengde terreinen, waar kerk en overheid elkander ontmoeten en beide belangen hebben, staan de Gereformeerden een goede correspondentie voor, bijv. inzake huwelijk en Sabbatsviering, enz.;" Joh. Jansen: *Handleiding Gereformeerd Kerkrecht* (Kampen: Kok, 1947), 6.

The state wanted to control this privileged church and aimed for peace and economic welfare in the Republic. Being a public church, the Reformed Church in the Republic had the advantage of being a privileged church, but it came at a price. The civil authorities wanted to have a say in this denomination. This was codified in several articles of the Dortian Church Order of 1619. In general, these articles concern the vocation of ministers (articles 4–6 and 10) and deacons (article 26), the promotion of worship (article 28), the consistory (article 37), the particular synod (article 44), the general synod (article 50), Christian festivals (article 67), marriage (article 70), and admonition and discipline (article 72).

With regard to the aspect of peace and economic welfare, and despite the privileged status of the Reformed Church in the Dutch Republic, the States General of the Netherlands tolerated non-Reformed denominations, like the Roman Catholic Church, the Anabaptist Church, the Lutheran Church, and Jewish faith communities. After the famous General Synod of Dordrecht 1618–1619, the States General did not tolerate another general synod for almost two centuries. It reflects how the state tried to control the Reformed Church in the Republic.

Since the Constitution of 1848 in the relatively young Kingdom of the Netherlands – due to political and constitutional developments because of the Enlightenment and Revolution of 1795 – there has been a separation of church and state. Church and state work together in a context of pluralistic cooperation. The Netherlands Reformed Church (*Nederlandse Hervormde Kerk*) was never a state church. However, it was an established or privileged church. This was the case until 1983. In that year, the new Constitution came into force. Today, the Netherlands Reformed Church, which merged in 2004 with the Reformed Churches in the Netherlands (*Gereformeerde Kerken in Nederland*) and the Evangelical-Lutheran Church in the Kingdom of the Netherlands (*Evangelisch-Lutherse Kerk in het Koninkrijk der Nederlanden*), is no longer a privileged church. Moreover, in an increasingly secular context, secular politicians and citizens aim to apply the French model of *laicité* (laicity), a strict separation between church and state. However, at the same time, partially due to migration, new faith communities arise and/or some people, even among the younger generations, seek for the meaning of life. Some find it in Christianity, including Protestantism.

Consequently, pressure is exerted to achieve separation between church and state. Today, in a multi-religious society, it is no longer appropriate to talk about 'church'. Moreover, the nature of separation of 'church' and state is misunderstood by faith communities, by church leaders, and by politicians alike. Secular politicians claim that the notion of the separation of church and state implies that there should not be any contact between church and state for the common good/the public domain. Religious leaders complain

that secular politicians increasingly reduce religious freedom. They are of the opinion that religious freedom is absolute, but this is not the case.

Based on article 6 of the Dutch Constitution, the right of religion and worldview is an old and fundamental right. However, it is not an absolute right. This freedom can be limited:

1. Everyone shall have the right to profess freely his religion or belief, either individually or in community with others, without prejudice to his responsibility under the law.
2. Rules concerning the exercise of this right other than in buildings and enclosed places may be laid down by Act of Parliament for the protection of health, in the interest of traffic and to combat or prevent disorders.[49]

Limitations can be made for the "protection of health, in the interest of traffic and to combat or prevent disorders."[50] One fruit of religious freedom is the relative organizational freedom possessed by the juridical form of "kerkgenootschap" (religious community) in private law. Article 2:2 of the Civil Code on religious communities provides more freedom in comparison with two other forms: association and foundation:

1. Religious communities and their independent subdivisions and bodies in which they are united, have legal personality.
2. They are governed by their own charter insofar as the rules thereof are not in conflict with law. With the exception of Article 2:5, the below listed Articles of the present Title (Title 2.1) do not apply to them. Nevertheless, these Articles may be applied accordingly as far as this is in agreement with the charter of the religious community and the nature of the mutual relationships within that community.[51]

The association and the foundation must obey the rules of mandatory law, whereas the religious community has more space to develop and maintain its own organizational church governance, if it does not conflict with the law. In the event of a court case, the court will not interfere with theological issues

[49] Government of the Netherlands, The Constitution of the Kingdom of the Netherlands 2018,
https://www.government.nl/documents/reports/2019/02/28/the-constitution-of-the-kingdom-of-the-netherlands, accessed 10 June 2024.

[50] Government of the Netherlands, https://www.government.nl/documents/reports/2019/02/28/the-constitution-of-the-kingdom-of-the-netherlands, https://www.government.nl/documents/reports/2019/02/28/the-constitution-of-the-kingdom-of-the-netherlands, accessed 10 June 2024.

[51] Dutch Civil Law, Dutch Civil Code, http://www.dutchcivillaw.com/civilcodebook022.htm, accessed 10 June 2024.

but will instead apply the concept of margin of appreciation. It will only make a provision when the religious community does not have a particular rule in its 'church' order, or if it has such a rule, but does not apply it.

From a legal perspective, one could state that the position of the religious community in comparison with the position of the association and the foundation is a kind of legal pluralism. In a more secularized society and political domain, the current exemption of the religious community today is not always understood and is sometimes contested.

Conclusion

Reformed church polity is not so much about doing ecclesiastical business or how to "run a church," but about how to serve the eucharistic community, the Church. The Church is *creatura verbi*, a creature of the Word of God. A Reformed church order is biblical and confessional in nature. This has consequences for applying the agreed set of rules and governance, not only its structure, but also its culture. The nature of the eucharistic community means refraining from hierarchy, lordship, and dominion. This is the envisioned ideal ecclesial situation. However, since the Church also needs to be considered in its tangible situation, everyone in the church who is a volunteer, a layperson, an office-bearer (pastor, elder, or deacon), a chairperson, a stated clerk of a general assembly (consistory, classis, particular synod, or general synod), or a theologian at a faculty or university has to refrain from lordship, dominion, hierarchy, and arrogance. This goal can be viewed as a mirror for the theology of office and the way office-bearers execute their duties. It also leads to confrontions between the local church and the denomination, especially in church conflicts or schisms.

Moreover, this also includes a process of carefulness and wisdom with regard to the relationship between church and state. The church, even a Reformed church, should not want to dominate or control the state. There is nothing wrong with power or authority as such, but it can easily go wrong in the process or decision of applying authority and power.

Whatever one's task and/or position is in a Reformed church or denomination, congregant, office-bearer, member of a general assembly, deputy or anyone else, whatever one do, he-she ask the question: does it serve Christ, his Church, and one's neighbour for the benefit of society or the public domain in which people live and manifest their faith, even in a more secular and multireligious society.

Some Issues of Church Finance: A Comparative Study

Zsombor Ercsey

Introduction[1]

It is inevitable that churches are financed by the state (for instance from different government funds) and that individuals are as well. Concerning the latter, it belongs to the culture of many countries that citizens contribute to the financial needs of different churches. In Europe, it is part of the tradition that citizens provide and offer part of their income to the church they belong to.[2]

As the common approach, religious values and beliefs should be supported by government policies directly or indirectly, since religious, cultural, and public activities are performed by churches as well. In relation to church finance, it is reasonable to scrutinize chruches' different sources of income. Membership fees and/or church taxes should be the first item listed among the many sources and types of private funds (such as donations and sponsorships), income from business activities, income from the organization's assets, capital investments, inheritances and bequests, public collections, offers from personal income tax liabilities, public collections, court damages, and other sources (including loans and credits).

[1] This study was conducted as part of the project "Research in Legal Dogmatics, the History of Public Law, and Comparative Studies of Ecclesiastical Law." Research Project 2024-2026 (10640A800), Károli Gáspár University of the Reformed Church in Hungary, Faculty of Law.

[2] Neha Sahgal and Anna Schiller, *In Western European Countries with Church Taxes, Support for the Tradition Remains Strong*. Pew Research Centre, 5., https://www.pewresearch.org/religion/2019/04/30/in-western-european-countries-with-church-taxes-support-for-the-tradition-remains-strong/, (accessed 5 May2026)

I. Church Tax

Churches themselves are entitled to collect membership fees or even to levy some kind of burden, or even tax, on their members, irrespectively of how they are regulated by the relevant law as legal entities.[3] Obviously, the legislator may and even shall define the type of legal entity that the church is. It is also a fundamental criteria and obligation of church members to contribute to the common needs of the church.

According to the principal benefits of taxation and in the interest of society, those who benefit the most from the services of the state should contribute the most. Regarding churches, however, this shall not be the case, due to churches' differing tasks and powers. Therefore, taking into account the free will to join the church, as well as the voluntary factor of contribution, this is a fundamental difference between state taxes and church tax.

It is commonly known that members of the churches (and/or other religious entities according to the applicable corresponding law) may be subject to a church tax, but only on a voluntary basis, according to the free will they exercise when joining the church, so "people can avoid it by deregistering from their religious group."[4] Such a tax has been introduced, for instance, in Austria, Denmark, Germany, Switzerland, and Sweden, with the highest tax rate of 2.3% of the tax base being applied in Switzerland.[5] Belgium, Norway and the Netherlands, on the other hand, do not have church taxes.[6]

In many countries, a certain fixed amount is established and determined to be paid by the member either on a proportionate basis, or as a fixed amount.

The membership fees vary according to several approaches. In this regard, the most flexible regulation is that the members should contribute to the maintenance and wealth of the church according to their sole decision. The membership and the payment of a contribution are, however, somehow linked together in one way or another.

---

[3] "Today, several countries continue to collect a 'church tax' on behalf of officially recognized religious organizations, in some cases levying the tax on all registered members. 1 These payments add up to billions of euros annually and represent the biggest source of revenue for many religious institutions." Sahgal and Schiller, *In Western European Countries with Church Taxes*, 5.

[4] Sahgal and Schiller, *In Western European Countries with Church Taxes*, 12.

[5] Joanna Cichorska, Barbara Cichorska, and Daniel Tomczak Financing of Churches and Religious Associations in Poland Compared to Models Used in Selected Countries in Europe and the World (PDF). *Journal of Finance and Financial Law,* University of Lodz Repository 4/44 (2024) pp. 169–170, https://repozytorium.uni.lodz.pl/bitstream/handle/11089/54120/161-187_Cichorska_Cichorska_Tomczak.pdf?sequence=1&isAllowed=y, (accessed 2 May, 2026)

[6] "The country with the smallest share of Christians (the Netherlands, 41%) does not have a church tax!" See: Sahgal and Schiller, *In Western European Countries with Church Taxes*, 5.

It is always a fundamental question whether a church itself is entitled to levy certain burdens on its members and, if yes, then within what limits and with what kind of powers of enforcement. In many countries, churches are even entitled to tax their members. This taxation right differs according to the cultural traditions of the churches themselves. In certain jurisdictions, at least some of the churches are practically entitled to "tax" and levy "church tax" accordingly. In Austria and Germany, for instance, it is a strict rule that all registered Catholics and Protestants must pay church taxes; however, church members under a certain level of income (e.g., students and retirees) do not have to pay church taxes, because they are not required to pay personal income tax.[7] In Germany, for instance, government data indicates that about a quarter of the adult population pays church tax,[8] which, depending on the federal state, differs from 0.2 to 1.5% of the tax base.[9]

The *church tax model* grants certain taxation rights for churches, leading to the levying of a separate church tax. This definitely helps increase church revenue, but might be discouraging for membership registration. However, research shows that church taxpayers have a strong connection with their congregation and a more remarkable religious identity.[10]

In some countries, a certain amount is specified, in other countries a certain tax rate (proportion of income), and in other cases no definitive amount. For instance, the Reformed Church in Hungary establishes a membership fee (the so-called maintenance contribution) as a condition and establishing factor of membership. However, it must be pointed out that in the applicable regulation, the amount of this church maintenance contribution is not specified and not determined at all. It is just a condition of becoming and remaining a member. The related provision of Act I of 2022 on the Constitution of the Reformed Church in Hungary says that "a full member of the church is someone who has been baptized, has taken the confirmation vows, participates in the congregation's worship services and in the communion service, is of legal age, and contributes to the maintenance of the church in their parish by paying church maintenance dues."[11]

It is a practical problem for many congregations within the Reformed Church in Hungary that their members offer financial contribution on many legal grounds and as different types and legal titles. Accordingly, it could be the case that a certain church member indeed contributes to the financial needs of the church, but without making payment on the grounds of a "church

[7] Sahgal and Schiller, *In Western European Countries with Church Taxes*, 7.

[8] Sahgal and Schiller, *In Western European Countries with Church Taxes*, 7.

[9] J. Cichorska, B. Cichorska, and Tomczak, *Financing of Churches*, 170.

[10] Sahgal and Schiller, *In Western European Countries with Church Taxes*, 12.

[11] Paragraph (2) of Section 28 of Act I of 2022 on the Constitution of the Reformed Church in Hungary.

maintenance contribution," the person cannot be registered as a member. Therefore, at least some of the offerings shall be registered as a "church maintenance contribution," in order to receive membership.

Therefore, at least within the framework of the related provisions of the Reformed Church in Hungary, it is inevitable for each member to make a certain payment to the Congregation on the legal ground of a church maintenance contribution, regardless of its amount.

II. State Subsidies

It is a common approach among states to support the churches directly and or indirectly, especially focusing on religious and public activities performed by the church. Certain financial aid and subsidies for other funds are definitely provided by the state to the churches as well.

The financial support provided by the state may be direct or indirect as well and the circle of beneficiaries may be broader than the churches themselves, including, for instance, churches or all the churches, or some appointed churches,[12] not-for-profit organizations, non-governmental organizations, and public benefit organizations.

1. Direct Sources of State Subsidy

The state provides financial aid and/or subsidies for churches from public funds. The most characteristic form of this approach is the budget finance model (or state church model, in the case of England, Denmark, Greece, and Norway).

In these countries, the operation of direct budget finance may be seen in relation to church tasks, since the Church is deemed to be a public institution, which has a relevant cultural, educational, historic, and artistic role and/or conducts activities regarding state tasks (e.g., by taking over certain roles of the government, for instance, education). This obviously triggers a higher involvement and effect of the state in terms of church life and results in a closer connection between state and church (usually regarding certain appointed entities and religions).[13]

---

[12] For example, in Greece, subsidies from the state budget support the Orthodox Church only. See J. Cichorska, B. Cichorska, and Tomczak, *Financing of Churches*, 170.

[13] Cf. Katayoun Kishi et al., *Many Countries Favor Specific Religions Officially or Unofficially* (Pew Research Center, 2017), https://www.pewresearch.org/religious-landscape-study/2017/10/03/many-countries-favor-specific-religions-officially-or-unofficially/, (accessed 18 June 2026)

The central budget may grant a countervalue for specified tasks belonging to the power of the state and carried out by the church (for example, medical care), or even for specified religious or international activity, e.g., religious education, the organization of international conferences, or the maintainance of certain institutions, such as schools, cemeteries, etc.

In this regard, Subsection 7(1) of Act CCVI of 2011 on the right to freedom of conscience and religion and the legal status of churches, denominations, and religious communities[14] contains several levels starting from religious association and concluding with the category of the registered church,[15] but unified rules are applicable for the payment of religious educators: within the framework of state-subsidized optional religious education, taking into account the current average hourly rate for teachers, the salaries of church educators are supplemented with additional allowances and wage subsidies.[16]

For example, according to Paragraphs 4 and 5 of Section 15 of Act LXXXV of 2025 on the enforcement of the Act LV of 2023 about the central budget of year 2024, based on Section 3 (2) of Act CXXIV of 1997[17] on the financial conditions of the religious and public activities of churches (hereinafter referred to as the Eftv.), the established churches concerned are required to repay HUF 635.1 million in 2025 for the benefit of the title of annuity on untransferred real estate, which would be deducted from the amount of the annuity made available in the first quarter by 31 January 2026, based on

[14] "Religious communities having legal personality shall be the following:
a) religious associations,
b) listed churches,
c) registered churches, and
d) established churches."

[15] For a detailed study, see Szilvia Köbel (ed.), *Az állami és a felekezeti egyházjog alapjai* (Budapest: Patrocinium Kiadó, 2022).

[16] Recipients of the grant may organize religious instruction on a weekly basis at any public educational institution; the curriculum is determined by the church itself. To receive the grant, only the number of groups and students needs to be reported. For the earlier initiative, see: Tibor Fedor, Egyház-finanszírozás Magyarországon. in: *INTERREG III/2. Felekezetek, egyházpolitika, identitás Magyarországon és Szlovákiában 1945 után* (Budapest: MTA Társadalomkutató Központ, 2007), 414-415, http://www.mtatk.hu/interreg/kotet2/20_fedor.pdf, (accessed 24 April 2026).

In relation to the latter situation, see: Péter Bucsky, Az egyházak finanszírozásában is megvan a kormányzati kétharmad, *Telex*, 14th May, 2024, https://telex.hu/g7/adat/2024/05/14/az-egyhazak-finanszirozasaban-is-megvan-a-kormanyzati-ketharmad, (accessed 24 July 2026).

[17] "The amount of the basis of the annuity and of the supplementary annuity shall be subject to annual valorisation according to the annual average consumer price index planned in the budget. After the adoption of the Act on the implementation of the budget, the amount of the annuity provided for by Act CXXIV of 1997 (as of 1 January 2015) shall be subject to correction on the basis of the previous year's average consumer price index published by the Hungarian Central Statistical Office."

Subsection 8 (2a) of the Eftv. After the public education and vocational training institutions maintained by church legal entities, established churches, and maintainers which fall under the scope of Section 5, point 1 of the Cooperation Agreement between the Government of the Republic of Hungary and the Sovereign Military and Hospitaller Order of Saint John of Jerusalem, Rhodes and Malta, promulgated by Act CXL of 2010, are entitled to a total of 71,928.4 million forints as a form of one-off public education – including vocational training – supplementary support for their public education and vocational training institutions, as a settlement of the state, local government, and church public education and vocational training subsidies for 2024, in accordance with Annex 1, Chapter XIV of Act XC of 2024 on the Central Budget of Hungary for 2025. Ministry of the Interior Chapter, Title 20, Subtitle 31, 1. Public education human services and operating support appropriation in December 2025.

In addition, the government provides a certain contribution to the salaries of the pastors of the Reformed Church in Hungary in case their congregation is not able to provide them with a decent and acceptable level of remuneration. Obviously, in these cases, a salary of some kind is provided not just by the congregation (and the church). Even the government might provide certain funds, in order to ensure an acceptable salary. Thus, the state supplements to the salaries of the clergy are most commonly provided in the form of supplementary financial subsidies. The state disburses this to recognized churches and internal ecclesiastical legal entities for priests and pastors performing religious services, which supplements internal church resources (donations, offerings).[18] The reasoning for this subsidy states that the financial situation of Reformed pastors serving in communities with fewer than 5,000 residents, as well as in communities with a population of 5,000 or more that are experiencing financial hardship, has improved significantly thanks to the supplementary income support. Due to the pandemic, the financial situation of the religious communities has also deteriorated significantly. As a result, so has the livelihood of pastors supported by these communities and their families.[19]

[18] The grants and funds are administered by the Bethlen Gábor Fund Management Ltd. Individuals may submit an application for assistance regarding the right to freedom of conscience and religion, as well as Act CCVI of 2011 on the Legal Status of Churches, denominations, and religious communities, pursuant to Section 13(1) of Act CCVI of 2011 (hereinafter: Ehtv.). Recognized churches as defined in Section 9/G of the Ehtv., as well as their internal ecclesiastical legal entities, may not submit grant applications in response to this call for proposals.

[19] Providing a supplementary income allowance to clergy of recognized churches and internal ecclesiastical legal entities. The amount of this was HUF 328,364,120 in 2020. Additionally, there is a pension supplement as well: clerical church persons have a separate

The amount of the grants and the conditions for their use are determined by the applicable laws governing church affairs and the budget, and the sum of these subsidies has increased year by year; in 2024, for instance, it reached the huge number of HUF 14,964.3 million.[20]

Some countries, especially those in which church assets have been taken away from the church unlawfully and based on political grounds and reasons (for instance, during the communist era, in some post-communist countries in Central Eastern Europe), it is obvious that the state, in one way or another, provides compensation for the seized church property.[21] This compensation is obviously based on some kind of agreement between the state and the church itself.

It is obvious that, in case the state takes away some part of a church's assets, the church is entitled to certain compensation in one instalment or through a longer process. The latter occurs in most cases, since none of these post-communist countries were always wealthy enough to provide compensation in one installment for the churches affected.

2. Indirect Forms of State Subsidies

a) Offering Part of a State Tax

The other approach is to provide people with the possibility of offering part of the obligatory state taxes to the church or at least to certain appointed churches. For example, in Hungary, according to Act CXXVI of 1996 on the use of a specified amount of personal income tax for public purposes in accordance with the taxpayer's instruction, taxpayers may offer one percent of their personal income tax obligations to the church they pick from the list of churches entitled to collect such offerings. Furthermore, another one percent can be donated to certain non-governmental organizations entitled to collect it.

With this method, the tax payment is not enforceable by the church itself. On the contrary, it is the taxpayer's sole decision to decide which preferred church to allocate a part of their taxes to.

---

pension fund as well and a different percentage of contribution is required therefrom towards the state pension fund.

[20] Including the Income Supplement for Clergy in Hungary and Targeted Grant for the Preservation of Jewish Heritage. see point I.3 of Annex no. 10 of Act LV of 2023 on the central budget of Hungary.

[21] For the Hungarian approach, see Act XXXII of 1991 on the settlement of ownership status of former church properties and Tibor Fedor (ed.), *Az egyházi ingatlanrendezés 20 éve* (Budapest: Közigazgatási és Igazságügyi Minisztérium, 2012).

This approach is linked to the distributing model of church finance used, among other countries, by Italy, Hungary, Poland, Spain, Slovakia, Romania, and Slovenia.[22] This model triggers greater voluntary involvement and control of society, but offers less stable revenue, and is obviously more advantageous for bigger churches.

Regarding personal income tax, it is important to distinguish between the free will offering and the tax authorities' possible enforcement and collection power.

An interesting practical matter regarding membership fees is whether they are collected by the church itself or whether the state somehow intervenes. In the practice of the Reformed Church in Hungary, this is a matter very easy to regulate, since the Church doesn't have the right to enforce and/or even claim the membership fee from the member on any legal grounds. It is the sole and exclusive decision of the member to decide to offer a certain amount to the church itself.

b) Tax Benefits

The aim of the indirect forms of state support is to provide certain tax benefits to the different churches. Most countries' common stated approach is that since churches conduct activities valuable for society, they should therefore be excluded from certain types of taxes. Accordingly, in most countries, their income is not taxed or burdened by any state contribution, specifically *value added tax* and *corporate income tax*. These two types of taxes are entirely connected to business activities carried on and carried out by enterprises.[23]

However, business activities might be carried on by churches as well. In such cases it is reasonable to tax the income derived from these activities. Therefore, if a tax exemption or tax credit is provided for such activities,[24] it might be limited in one way or another, since if these boundaries were not enacted, the form of churches may be used for tax avoidance purposes, which

[22] The different models are categorized differently by scholars, and it is sometimes difficult to place a country in one single category. For details regarding the approach and standpoint of the different scholars, see Balázs Schanda, Állami egyházjogi modellek Európában, *Magyar Tudomány* 180 (2019)6, 813–821 and Bernadett Szilágyi, Az egyház-finanszírozás nemzetközi modelljei, in T. M. Horváth (ed.), *Külön utak: Közfeladatok megoldásai* *Budapest: Dialóg Campus Kiadó, 2014), 291-305.

[23] Churches are entitled to carry on business activities and realize income from such matters.

[24] Cf. Łukasz Bernaciński, A Model for Financing Religious Communities Based on a Tax Write-Off: Origin and Development, *Studia z Prawa Wyznaniowego* 27 (2024), 63-79, https://cejsh.icm.edu.pl/cejsh/element/bwmeta1.element.ojs-doi-10_31743_spw_17550, (accessed 5 June 2026)

would obviously be contrary to the main intention of the legislature and the main aim of the tax benefits provided for the churches.

This approach of separating activities related to religious aims from business activities is of high importance and is also linked to a certain form of tax relief. In relation to salaries and other remuneration of church persons and persons who perform any kind of work for the church, Hungary, for example, has the practice that the so-called employee who performs tasks and work in relation to religious activities may be exempt from personal income tax as well. However, this *personal income tax exemption* shall not be applied to payments outside the religious scope. For example, the accountant, the cleaning lady, and all kinds of other employees should not be exempt from tax or receive any tax relief just because they are employed by the legal entity of a church.[25]

Churches might also be granted full exemption from certain *local taxes, transfer taxes,* and *procedural fees* (such as court fees, for instance, meaning, for example, that they do not have to pay administrative fees or real estate acquisition taxes). Since churches, as legal entities, are exempt from any local taxes in Hungary,[26] these exemptions result in significant savings, especially taking into account the municipality real estate taxes levied on real properties to be paid annually with a maximum tax rate of 3.6% of the adjusted market value or HUF 1,100 per square meter.[27]

Taking into account the fact that donations form an important part of the life of churches and the fact that it is quite likely that people offer some of their assets to these entities, legislators provide tax benefits in these cases as well and make the donations, or at least parts thereof, exempt from the related taxes – or at least certain tax credits are provided in this relation. It may be considered indirect support as well that legally registered churches may issue donors a certificate entitling them to a tax deduction for charitable donations, which shall be accepted by the tax authorities as well, in relation to utilizing the tax credit related to such offerings.

Another indirect form that should be pointed out is that the state also supports the churches with a *separate reporting and control system*, as that reduces the compliance costs of each congregation and the administrative burdens of the churches are lower than the related obligations of business enterprises.

---

[25] For a case study of abuse of law, see Barbara Páhi, Az egyházi jogi személyek gazdálkodása. *Miskolci Jogtudó* 2 (2021), 47-49, https://jogtudo.uni-miskolc.hu/files/15415/5_P%C3%A1hi_Az%20egyh%C3%A1zijogisz_v%C3%A9gleges.pdf, (accessed 30 June 2026)

[26] Pursuant to Subsection 3(5) of Act C of 1990 on Local Taxes, the scope of local taxes does not extend to the ecclesiastical legal entities.

[27] See Section 16 of Act C of 1990 on Local Taxes. Tax exemptions for procedural fees and transfer taxes also result in savings, but, taking into account their contingency, these are less relevant compared to the budget of the congregations.

Therefore, some countries have a *corporate income tax exemption form* to be submitted by the church to the Revenue Office. This is the case in Hungary as well: pursuant to Paragraph (8a) of Article 5 of the Act LXXXI of 1996 on Corporate Tax and Dividend Tax, any legal entity of a church is entitled to file a simplified declaration instead of a corporate income tax return. This simplified declaration, to be submitted until May 31 of the following tax year, states that no business activities were carried out in the relevant tax year.[28]

In addition, the provided subsidies created the opportunity for religious communities to cooperate in the interests of community goals. Most of these subsidies were the annual 1% personal income tax offerings and their supplementation, property rent paid in connection with the settlement of the ownership status of former church properties, support for optional religious education, and income supplements for church personnel in small Hungarian settlements and abroad.[29]

Conclusion

It can generally be stated that each and every state provides some kind of state subsidy for churches, according to the tradition and culture of the country itself. The types of systems of relationships between state and church contain similarities as well as differences. The approach regarding state support, the framework of financial subsidies provided from the central and municipal budget, as well as the extent of state support and the related amounts, vary significantly among the countries.

It is important to analyze the different approaches and methods used by the legislators in different jurisdictions, in order to find the best way of financing religious communities. In this process, comparative legal research is of high importance, since the experiences of the methods applied by the regulation can be pointed out accordingly.

---

[28] According to Paragraph (8a) of Article 5 of the Act LXXXI of 1996 on Corporate Tax and Dividend Tax, "instead of filing an income tax return, foundations, public foundations, associations, sports clubs, public bodies, religious legal entities, housing cooperatives, voluntary mutual insurance funds, higher education institutions classified as public benefit corporations, European territorial associations, and employer-sponsored pension providers, must submit a declaration – using the form that replaces the tax return – by May 31 of the year following the tax year, provided that it does not generate income from business activities (including the supplementary business activities of a voluntary mutual insurance fund) during the tax year, nor does it report any costs or expenses related to such activities, and, furthermore, a taxpayer classified as a religious legal entity on the last day of the tax year, provided that it does not engage in business activities."

[29] Explanatory Memorandum to Act LXXXV of 2025 on the Implementation of Act LV of 2023 on the Central Budget of Hungary for 2024.

The types of church revenue established in different countries have many things in common and differ regarding general powers, forms, and details. For example, as has been pointed out, taxation and enforcement rights, as well as the taxes covered, may differ slightly and there are differences regarding the circle of involved taxpayers as well.

It is very common to apply tax exemptions regarding taxes on business activities, but the extent and rules of application are specific to the countries themselves, similarly to the circle of beneficiaries, including all or selected and appointed churches, non-profit organizations, and non-governmental organizations, as well as public benefit corporations.

The "Hungarian Martin Niemöller" – István Bán's Struggle Against Dictatorship

Zoltán Ormóshegyi

Introduction

I will begin my essay[1] with a story that apparently took place between Barth and Niemöller. Barth and Niemöller first met in Münster in 1925. Things did not get off to a good start. At first, they did not like each other. However, as the struggle against the National Socialist regime became a matter of life and death, they came to understand and love one another more. It turned out that these two very different personalities were guided by the same Spirit.

Barth said to Martin Niemöller: "Martin, I admire you for having studied so little dogmatics and yet almost always making the right decision." Niemöller replied to Barth. "Karl, I admire you for having studied so much dogmatics and yet almost always making the right decision."[2]

I had the privilege of personally knowing reformed pastor and confessor Rev. István Bán. I remember that I was just a child when my mother regularly sought the advice of this wise man, when, as a widow, she had to face life's difficulties on her own. István Bán always helped my mother with his wise

[1] This study was conducted as part of the project "Research in Legal Dogmatics, the History of Public Law, and Comparative Studies of Ecclesiastical Law." Research Project 2024-2026 (10640A800), Károli Gáspár University of the Reformed Church in Hungary, Faculty of Law.

[2] Tibor Kovács and Sándor Szathmáry, *Calendar of Hope* (Budapest: Research Department of the Reformed Synod Office, 1996) , Reflection for October 18.

answers. As a child, I knew him personally, heard his sermons at the Betania[3] Weeks in Hajdúszoboszló and read the publication he edited, Gyöngyharmat.[4]

István Bán was born in Nyíregyháza on November 3, 1931. His father was first a railway official and later a florist. He was an active member and presbyter of the Nyíregyháza parish. As a young boy, István Bán heard and knew the Greek Catholic pilgrim song: *"Christus vincit, Christus regnat, Christus imperat. Et ab omne malo plebem suam defendat."*[5] When he started his theological studies, he had already been accepted to the Faculty of Mining Engineering at the University of Heavy Industry in Miskolc. However, he chose theology. He began and completed his theological studies with great enthusiasm. Little did he know that the totalitarian regime was already watching his every move.

With his great theoretical knowledge and deeply rooted faith, he found himself confronting a totalitarian dictatorship which shattered the life that had started so wonderfully, a life in which anything could have been possible. On the twentieth anniversary of the death of István Bán,[6] a Reformed pastor, it is worth asking what we can learn from the young assistant pastor from Nyíregyháza who incurred the wrath of the dictatorship. Who was this man whom the Church expelled from its ranks and, using criminal law, sentenced him? It is our duty to remember our heroes of faith. The purpose of this study is to examine the struggle of the Reformed pastor and confessor István Bán against the communist dictatorship.

[3] The CE Association was founded by Clark E. Ferenc, a Presbyterian minister in Portland, along with 58 young people from his congregation, who, by signing a declaration on February 2, 1881, committed to serving their Savior, Jesus Christ and to working together toward this goal in a Christian community, a youth association. The CE Association spread rapidly, first in America and then throughout the world. The Bethania Society was founded in Hungary in 1903 by theology professors Dr. István Kecskeméthy and Aladár Szabó and others, who applied for its admission to the CE World Alliance. Every summer, the CE Association holds "quiet weeks" in Hajdúszoboszló, where István Bán served during my childhood.

[4] As a retired hydraulic engineer, he edited a weekly tract titled "Gingerbread Man". In these tracts, he summarized his sermons and theological studies.

[5] Christ has conquered, Christ reigns, Christ conquers and protects His people from all evil.

[6] István Bán was born in Nyíregyháza on 4 November 1931. He died in Miskolc on 23 May 2006.

As part of this research project, I tracked down the work written by István Bán,[7] as well as secondary sources about him.[8] However, the 200-page court record held in the Nyíregyháza Archives[9] forms the bulk of the basis of this research. In this study, I have reviewed the entire investigation and case file. I was able to study the court and police records and read the theological reflections of István Bán.

I. The similarities between Nazi and Communist dictatorships

Both are created totalitarian systems demanding absolute loyalty. Hitler's ideologue was Rosenberg,[10] who believed that religion is based on the needs of the people. In Christianity, only the elements that corresponded to Germanic traditions were acceptable; the rest were not. The Old Testament, as Jewish Scripture, was quickly suppressed and the writings of the Jewish apostle Paul also came under suspicion.[11] In his dissertation, István Bán argues that alongside Rosenberg, Heidegger may also have been a driving force behind Nazi ideology.[12] At the beginning of the century, Nietzsche claimed that the German people had no myths; if one wished to win them over, one would have to present the Nibelungs to them as a new religion.[13] Communist Ideology is based on Marxist-Leninist ideology and class struggle. Both totalitarian regimes consolidated their absolute power by shutting down

[7] István Bán, *The Faceless Servants*. A theological and historical treatise on the activities of the Hungarian Reformed Church in the twentieth century. The findings of historical research, based on materials from the archives of the church districts, the Hungarian National Archives, and the Historical Office, presented through the publication of copies of original documents. This book has no place or date of publication; I received it from the author. István Bán had hoped to earn his doctorate at one of the Hungarian Reformed universities with his 141-page thesis. However, according to his advisor, his thesis was not objective enough and therefore lacked scientific rigor.

[8] Károly Martinkó, *The Victims Are God's Servants, Christ Is Our Life* (Budapest: Aircont KFT, 1991), 121–150.

Károly Martinkó, *With Faith, Heart, and Arms* (Budapest, 2017) 71–95.

Vilmos Papp, *Forty-One Preachers, 20th-Century Hungarian „Galley Slave" Preachers II* (Budapest: Új Berea Kft), 23–27.

[9] HU-MNL-SzSzBML-XXV.21. b-B.II.340/1957. On April 30, 2025, I conducted research at the Nyíregyháza Archives.

[10] Alfred Rosenberg: *Der Mythus des XX Jahrhundert* (München: Hoheneichen-Verlag, 1935).

[11] Jos Colijn, *A General History of the Church* (Budapest: Iránytű Foundation, 2001), 364.

[12] István Bán, *The Faceless Servants*, 35.

[13] Ibid., 35.

civil society organizations and attempting to dismantle the church through their own agents.

In 1932, Hitler founded the Deutsche Christen movement and asked Ludwig Müller to lead it. After the Aryan Law[14] was introduced in the church in 1933, Martin Niemöller organized the "Pastors' Emergency League."[15] In 1934, Barth Wrote the Barmen Declaration.[16]

The Communist regime ostensibly guaranteed religious freedom, but in reality, it cracked down on devout clergy. This led to show trials, exile to small villages,[17] prison sentences, and even death sentences.[18] In Hungary, the communist regime established the State Office for Church Affairs,[19] removed religious leaders from their posts, and had most of them imprisoned. Through the State Office for Church Affairs, the state exercised total control over the Church. The goal of the one-party state was to destroy the Church through its own leadership. For this reason, only those who were committed to the one-party state could be appointed to leadership positions. Because of István Bán's competence, prophetic courage, and impeccable integrity, he became a thorn in the side of church leadership under the one-party state. That is why he was removed from church ministry.

The theology of the Communist Church was the theology of service. According to the theology of service, the Church loses its authority in the course of its service; it holds that the Church lives through its diaconal ministry in the world, serves the world, and does everything the world tells it to do. István Bán preferred a theology of experience over a theology of ministry, one that emphasizes individual conversion and the Christ-like character.

[14] Jewish Christian and other non-German leaders were expelled from the Church and the Old Testament was declared to be alien to German Christianity and a product of Jewish thought.

[15] Jos Colijn, *A General History of the Church* (Budapest: Iránytű Foundation, 2001), 364.

[16] Zoltan Ormoshegyi, *Gospel and Law in the Barmen Declaration*, in Theológia Szemle 2017/4. szám 295-298.

[17] László Pap, rector of the Budapest Theological University, resigned and was exiled to Murga. The same thing happened to László Ravasz, who was forced to resign and was banished to Leányfalu and to József Berényi, a Reformed pastor on Mester Street in Debrecen, who was exiled to Bojt.

[18] Lajos Gulyás, a Reformed pastor, was executed on December 31, 1957.

[19] It was established on May 15, 1951, to ensure direct state control over the churches.

II. What led to the arrest of István Bán?

In 1957, Benő Békefi,[20] the dean of the Nyíregyháza diocese, reported his own fellow pastor to the communist public authority. The false accusation was based on his radio speech of October 31, 1956, in which he called on atheist church leaders to resign. This speech was a sermon on 2 Tim 2: 19. "Nevertheless, God's solid foundation stands firm, sealed with this inscription: 'The Lord knows those who are his,' and 'Everyone who confesses the name of the Lord must turn away from wickedness.'"[21]

He introduced the principles of the Reformation and applied them to his own time.

> Sola fide: Only by faith, only through faith, do we receive the heritage of the Reformation. When, in the dramatic tension of the moments of history, our human destiny moves forward with measured boots. Sola gratia: God has done great things for us through grace alone. I am convinced that God wants to bless our nation, which is why He has given us such a history. This biblical call is a Divine command to be fulfilled. God took the word out of the mouths of false prophets, whether they were high priests or country preachers. He demanded that Cardinal József Mindszenty and Béla Pap[22] be reinstated in service.[23]

In his speech on November 2, 1957, he further stated:

> Reformed theologians who died a heroic death. We want to walk the path that your blood has marked out for us. The hundred-headed enemy shows itself here and there. I lovingly ask those who are eager to reverse what has happened, not to pursue it, because to wage war with our Lord is life-threatening. He is a consuming fire. We bless God for giving us László Ravasz and János Kardos. We asked Benő Békefi to resign. The pastors should help

[20] Benő Békefi (Budapest, May S., 1909 – Budapest, March 25, 1964): Reformed bishop, professor of theology, and religious writer. He had a distinguished career in theCchurch. He served as a dean, a professor of theology, and later as bishop of Transdanubia.
https://www.arcanum.com/hu/online-kiadvanyok/Lexikonok-magyar-eletrajzi-lexikon-7428D/b-74700/bekefi-beno-74A65/. (accessed: June 12, 2026.)

[21] https://www.biblegateway.com/passage/?search=2%20Timothy%202&version=NIV. (accessed: June 12, 2026.)

[22] Béla Pap (1907-1957) was a Reformed pastor who suffered martyrdom. He was sentenced to four years and six months in prison for his faith. On August 10, 1957, he set out on a hike in the Bakony Forest, from which he never returned and his body was never found.

[23] HU-MNL-SzSzBML-XXV.21.b-B.II.340/1957. On April 30, 2026.

> the work of the Revolutionary Councils as much as they can. Let me tell the Revolutionary Council to remember those who supported their families with their manual labor over the past ten years, even though they were educated people. The family of Dr. József Birtha[24] has learned a lot in recent times. The more educated people there are, the better for the country.[25]

István Bán gave a theological speech, which was misrepresented and filled with ideological content. István Bán was assigned to Nyíregyháza after achieving excellent academic results. His favorite professor was István Török. He served for three months, then he was arrested. This paper will analyze the offense, the judgment of the court of first instance, and an appeal against the first-instance decision.

III. An analysis of the accusation against István Bán:

The document is a 1957 criminal indictment issued by the County Prosecutor's Office of Szabolcs-Szatmár County (Nyíregyháza, Hungary) against István Bán, a Reformed (Calvinist) theologian and assistant pastor.[26] The prosecution presents him not as an ordinary criminal, but as a politically dangerous individual who allegedly engaged in "agitation against the People's Democratic State" during and after the 1956 Hungarian Revolution. According to the indictment, a hostile ideological attitude characterized the defendant. He was also described as having developed anti-socialist and anti-state views during his theological studies. His religious convictions were portrayed as being fundamentally opposed to socialism and the People's Democratic State. He supported the 1956 Revolution. The document repeatedly called the 1956 events a "counter-revolution," using official Communist terminology.

The accused allegedly supported the revolutionary movement and used his position within the Church to advance anti-government views. He was accused of making public radio broadcasts during the revolution.[27] The prosecution claimed these speeches criticized the socialist system, praised demands associated with the revolution, and encouraged opposition to the existing political order. The indictment states that he publicly criticized church leaders who cooperated with the Communist government. Particular attention was given to his criticism of Bishop Benő Békefi and others who were

[24] József Birtha (Őr, May 23, 1877 – Debrecen, December 3, 1942) was a Reformed pastor, member of the National Assembly, and government commissioner.

[25] HU-MNL-SzSzBML-XXV.21.b-B.II.340/1957. On April 30, 2026.

[26] This section of the paper is based on an analysis of a document found in the Szabolcs-Szatmár Archives. HU-MNL-SzSzBML-XXV.21.b-B.II.340/1957. On April 30, 2026.

[27] István Bán delivered two radio addresses, which will be analyzed later.

viewed by the authorities as supportive of the socialist state. He allegedly helped circulate statements, resolutions, and programmatic documents connected to church reform movements. The prosecution argues that these texts attacked socialism, questioned state control over churches, and encouraged opposition to government policy.

A recurring theme was that the accused sought to persuade fellow clergy and believers to adopt anti-government views. The indictment presented this as evidence of organized political agitation. The prosecutor asked the court to maintain the defendant's detention, confiscate his typewriter and seize his documents, to hold a criminal trial, and to convict him of anti-state agitation.

All this raises the question: how deeply was Communist ideology embedded in the indictment? The short answer is: very deeply.

The document is not written in a politically neutral manner. It reflects the ideological language of the Hungarian Communist regime in the aftermath of the 1956 Revolution. Several indicators stand out, for instance the repeated use of *counter-revolution*. The indictment consistently refers to the 1956 uprising as a counter-revolution rather than a revolution, uprising, or national revolt. This was the official Soviet-bloc interpretation that revolution is an inherently socialist, progressive change. István Bán was accused of undermining socialism through his counterrevolutionary activities. The terminology itself already assumes the state's political conclusion. Religious conviction is treated as suspicious. The prosecution repeatedly links theological training, church activity, and criticism of state-controlled church leadership. In modern democratic systems, religious beliefs would generally be protected unless directly connected to criminal conduct. A striking feature is that the indictment often treats the criticism of socialism, opposing the state's church policy, and advocating church independence not merely as opinions, but as incriminating facts. The document moves easily between what the defendant believed, what he said, and the crimes he allegedly committed. This blend of ideology and criminality is a characteristic of Communist political prosecutions.

In the Communist period, loyalty to the regime became a legal standard. The accused was effectively judged not only for actions, but for insufficient loyalty to the socialist state. The indictment repeatedly emphasizes whether conduct supports socialism, harms socialism, strengthens "democratic state order," or weakens it.[28]

That is an ideological framework, rather than a purely legal one. What can be said from a modern perspective? Today, many of the activities described would likely be viewed as exercises of freedom of speech, freedom of religion, freedom of association, and freedom of political expression. In contemporary

[28] See the indictment. Szabolcs-Szatmár Archives. HU-MNL-SzSzBML-XXV.21.b-B. II.340/1957.

European democracies, such actions would normally be protected unless they involved violence, incitement to imminent violence, espionage, terrorism, or some other clearly defined criminal offense. Nothing visible in this indictment suggests such conduct. Instead, the central issue appears to be political opposition to the Communist regime.

Would this accusation meet modern standards?[29] In its current form, probably not. What were the strengths and weaknesses of the indictment? The strength is that by the standards of Communist Hungary, it is relatively detailed. The prosecutor identifies the accused, describes specific speeches, cites witnesses, references seized documents, and outlines a factual narrative. In a formal sense, it is more than a mere political declaration.

The weakness of the accusation by modern standards is its excessive ideological language. A contemporary prosecutor would be expected to use neutral language. Instead of "hostile to the People's Democratic State," one would expect a different expression, e.g.: "on a specified date, the defendant stated X, resulting in Y." Modern indictments focus on conduct, not ideology and the criminalization of opinion. Much of the document treats political views as evidence of guilt. Modern democratic criminal law generally punishes acts, not beliefs, but this indictment demonstrates a lack of a clear distinction between lawful and unlawful speech. The indictment appears to assume that anti-socialist speech is inherently criminal. Modern constitutional systems require a much higher threshold before speech can be punished. Everyone is entitled to the presumption of innocence. The tone suggests that the accused's political position has already been morally condemned. A modern indictment would normally avoid language implying guilt before trial.

Viewing the accusation historically, this is a document that is highly representative of the post-1956 Kádár-era reprisals. After the Soviet suppression of the Hungarian Revolution, prosecutors, courts, and security organizations were tasked with reinterpreting revolutionary activity as "counter-revolutionary" criminal conduct. This indictment fits that pattern closely. As a historical source, it is valuable because it shows how the Communist state understood the 1956 Revolution, how church activity was monitored, how political dissent was transformed into criminal allegations, and how legal procedure and ideological enforcement became intertwined. From a modern rule-of-law perspective, the document reads less like a prosecution of concrete criminal harm and more like a prosecution of political and religious opposition to a one-party state.

[29] It is not my intention to roll back current legislation to its condition in the past. I wish merely to illustrate what happens when the law falls under ideological control.

IV. Analysis of the Judgment Against István Bán

According to the first-instance judgment of the Nyíregyháza County Court in 1957, István Bán, a Reformed assistant pastor, was convicted of "incitement against the democratic state order." The court sentenced him to five years in prison, five years' deprivation of civil rights, confiscation of property, and seizure of his typewriter.[30] Later, the Supreme Court sentenced him to eight years in prison as the principal punishment for the crime of incitement, barred him from holding public office for five years, and ordered the confiscation of his property as an additional penalty.[31]

Establishment of the Facts

The judgment formally claimed that the facts had been established through investigation and public trial proceedings. However, from a modern rule-of-law perspective, the fact-finding process appears politically motivated rather than impartial. Several problems can be identified. The proceedings took place shortly after the 1956 Hungarian Revolution, during a period of political retaliation. The offense itself was broadly and ideologically defined:

> The accused used the two occasions, when he was allowed to speak on the radio, to join in the actions and spiritual direction of the counter-revolution. He used the opportunities to discredit the achievements of our people's democratic state in building socialism over the past years, to call for the overthrow of the existing order, and to create the appearance that he was providing moral support to the Reformed Church, and even to strive to overthrow the existing order in the internal life of the church.[32]

The judgment emphasized István Bán's religious and intellectual background, suggesting that his identity as a pastor itself increased political suspicion. The court treated critical or oppositional statements as attacks against the state. In practice, communist courts in 1957 often began with the assumption that criticism of the regime endangered the socialist state. Therefore, the investigation was not aimed at discovering objective truth, but at proving political disloyalty.

---

[30] Nyíregyháza County Court, Dated: May 6, 1957, case number: B.340/1957-5.
[31] Supreme Court Budapest, Dated: August 14, 1957, case number: Nbf.I.5087/1957/12.
[32] Nyíregyháza County Court, Dated: May 6, 1957, case number: B.340/1957-5.

Causality (Cause-and-Effect Relationship)

A central weakness of the judgment is the lack of clear causality between István Bán's alleged statements and any actual social danger. Modern criminal law generally requires proof that the accused's conduct created a real and concrete danger, the statements directly incited unlawful action, and there was a foreseeable harmful consequence. In István Bán's case, the judgment did not demonstrate that his words caused violence, no direct uprising or disturbance was linked to his actions, and the court relied mainly on ideological interpretation rather than measurable consequences. The communist legal system often presumed causality automatically: Anyone who undermined the system weakened socialism. That is why they were a threat to the state. Thus, causality was ideological rather than factual.

Why Were the Mitigating Circumstances Ignored?

The court appears to have disregarded several potential mitigating circumstances, even though the defense attorney presented them in his arguments to the court. The court did not take the defendant's young age into account, either. István Bán was 25 years old. Young people tend to be hot-headed and do things without thinking. The court did not address his vocation as a pastor. As a pastor, he focused primarily on matters of faith. He studied theology. He had close ties with the resistance movement. The court did not examine his mental state. He had a clean record. He had always led a law-abiding life. He came from a family of railroad workers. His father was a supervisor at MÁV, the Hungarian State Railways. The court did not take into account the low level of danger Bán's speech posed to society, the lack of violent conduct, his relatively low social standing and weak political influence, lack of prior serious criminal history, the emotional and chaotic context after the 1956 Revolution, and possible patriotic or religious motivation rather than criminal intent. Why were these ignored?

First of all, they were ignored for political reasons. The primary goals of the post-1956 trials were deterrence and intimidation. The regime wanted to inflict cautionary punishments to discourage further resistance. Secondly, they were also ignored for ideological reasons. Religious leaders were considered especially dangerous, because they possessed moral authority independent of the Communist Party over significant portions of the populace. Thirdly, it had symbolic reasons. The punishment sent the message that the state would not tolerate independent Christian or patriotic voices. Therefore, the judgment functioned not only as a legal decision, but also as a political demonstration of power.

V. An Analysis of the Defense Attorney's Role

Finally, we will analyze the appeal filed by István Bán's defense attorney. Its arguments were the following:

The court failed to hear important witnesses. The defense repeatedly argued that the investigation and trial ignored crucial witnesses, including János Péter (bishop of Debrecen), Dr. István Török (professor of systematic theology in Debrecen), and József Csűri (church official). The appeal claimed that these witnesses could have clarified the nature of church activities, the defendant's role, whether certain actions had political significance, and whether church reform efforts were theological or political in nature.

The strengths of the attorney's brief were as follows: It was a classic and potentially powerful appellate argument. Instead of simply claiming that the court was wrong, the defense claimed that the court never gathered evidence that could have tested its conclusions, thereby attacking the procedural completeness of the trial. The deficiencies in the attorney's brief were as follows: The appeal assumed these witnesses would support the defense. An appellate court could easily respond that the proposed testimony would not alter the established facts. In politically sensitive cases, courts often rejected such requests as unnecessary.

Church reform was theological, not political. A major theme was that the defendant's activities inside the Reformed Church were mischaracterized as political. The defense argued that church reform discussions predated October 1956, that they were part of a longer theological process, that they were not connected to a political conspiracy, and that the court incorrectly transformed church debates into political offenses.

The strengths of the attorney's brief were as follows: The lawyer was attempting to separate religious reform from anti-state political activity. If accepted, this would undermine an important element of the prosecution's theory. The deficiencies in the attorney's brief were as follows: The appeal does not appear to deny that the defendant was active during the revolutionary period. Instead, its dispute concerns the meaning of those activities. That leaves the court room to conclude that even if the reform movement had religious origins, it acquired political significance during the revolution.

The court misunderstood the significance of speeches and broadcasts. The appeal discussed radio speeches and public statements. The defense argued that the statements were interpreted selectively, that the context was ignored, that the content was not necessarily hostile to ther state, and that some remarks were intended to calm tensions rather than inflame them.

The strengths of the attorney's brief were as follows: The appeal tried to reconstruct context rather than merely deny the statements. That is generally

stronger than a simple denial. The deficiencies in the attorney's brief were as follows: The defense appears to have relied heavily on reinterpretation rather than contradiction. If transcripts existed, the court could simply maintain their original interpretation.

The court drew political conclusions from the religious language. Several passages suggest that the defense believed the court was reading political motives into actions that were fundamentally ecclesiastical or theological. Examples include: church administration, reform proposals, communications among clergy, and theological discussions.

The strengths of the attorney's brief were its attack of the prosecution's underlying narrative. Its deficiencies were that in Hungary in 1957, political authorities often viewed independent church activity itself with suspicion. Therefore, this argument was legally coherent, but politically difficult to win.

Documentary evidence was challenging. The appeal discusses letters and written communications. One section appears to address a letter whose meaning, authorship, or significance were allegedly misunderstood. The defense argued that the court drew conclusions from the document that was not justified by the text itself.

Documentary challenges are usually stronger than general claims about motives because they focus on concrete evidence. However, the appeal seems to debate interpretation rather than authenticity. Viewed as a document from a 1957 Hungarian political case, the appeal is more substantial than many routine criminal appeals. It shows an effort to dismantle the prosecution's political narrative, reframe the defendant's conduct as religious and institutional rather than political, and expose gaps in the evidentiary record. As a legal document, I would characterize it as moderately to highly thorough (roughly 7–8/10 for factual and procedural argumentation), with its strongest points being its exposure of evidentiary omissions and mischaracterization of church activities, and its weakest points being reliance on alternative interpretations rather than conclusive refutation of the prosecution's evidence.

VI. The Crime of "Incitement" in 1957 and Today

In 1957, Hungarian communist criminal law punished criticism of the socialist system, anti-state speech, anti-Soviet opinions, and religious or patriotic statements interpreted as hostile. These acts were officially categorized as "Incitement Against the Democratic State Order."

The offense protected the political system itself. It was characterized by vague wording, ideological interpretation, an extremely broad application, and little protection for freedom of speech. In practice, almost any public criticism of communism could become "incitement."

Modern Hungarian criminal law no longer punishes criticism of the state ideology itself. Instead, the current offense is "incitement against the community." It criminalizes public incitement to hatred or violence against protected groups. Today, the law requires public communication, incitement to hatred or violence, targeting protected groups, and a genuine danger to public peace. The protected legal value is no longer the political system, but human dignity, public order, and peaceful coexistence in society.

Conclusion

The final section of this essay discussesd how István Bán introduces himself. In his self-confession, he portrays himself as a person shaped by political commitment, intellectual curiosity, and continuous self-examination. He emphasizes that his political development was not the result of opportunism but rather of a gradual process of personal conviction and experience. He repeatedly reflects on his own motivations, mistakes, and responsibilities, seeking to explain how his views evolved over time.

A recurring theme is his relationship to socialism and communist politics. He describes periods of enthusiasm, doubt, and reassessment, presenting himself as someone who attempted to reconcile political ideals with practical realities. Rather than depicting himself as a passive participant, he stresses his active engagement in political and social life and his effort to understand the broader historical circumstances in which he acted.

He also places considerable emphasis on personal integrity and moral responsibility. He suggests that political commitment should be accompanied by honesty, self-criticism, and a willingness to acknowledge errors. Several passages indicate that he regarded ideological development as a continuous process of learning rather than the acceptance of fixed doctrines.

The self-portrait that emerges is that of an individual who saw himself as intellectually engaged and reflective, committed to public and political affairs, sensitive to moral and ethical questions, willing to criticize both himself and the aspects of the political environment, and motivated by a desire to contribute to social progress and collective goals.

István Bán depicts himself neither as hero, nor as victim. Instead, he presents himself as a thoughtful political actor whose life was marked by internal struggles, ideological searching, and a strong sense of duty. His account combines personal memories with political reflection, creating the image of a person who sought to understand his own role within the dramatic social and political transformations of mid-twentieth-century Hungary.

In his 1956 self-confession, István Bán constructs an image of himself as a politically committed, yet self-critical intellectual. He interprets his life as a process of ideological formation shaped by personal experience, social responsibility, and continuous moral reflection. The document reveals a strong concern with integrity, political engagement, and the reconciliation of individual conscience with collective historical developments. What more can be said about the "Hungarian Martin Niemöller"?

"Everything and everyone will leave this world, kingdoms and thrones will pass away, only Jesus Christ will come."[33]

Although his synodal rehabilitation took place in 1989,[34] it has always remained a thorn in the side of the Church, which closed its doors to him. It gave him neither a congregation nor a salary. He remained an assistant pastor until the end. He was not even given the opportunity to publish his research.[35] He himself wanted to pursue a doctorate at the Reformed Theological University of Debrecen, but the "strange professor" of the University – as Bán called him – did not allow it at the time. He said that István Bán did not write scientifically and that it is not science if he writes about his own experiences. The "strange professor" of the university at that time did not allow the author of this study to earn a doctorate in theology either, because he thought his style was not scientific enough. Benő Békefi, the person who denounced István Bán, had a great church career.

Was all this suffering worth it? It was worth it. After all, he sets an example for today's generation of lawyers and pastors, that the greatest thing in this earthly existence is to always be human in all circumstances. István Bán's life and ministry are an exclamation mark for the church and Hungarian society. The past must be settled. Sins must be confessed and forsaken. The greatest judgment is when someone becomes so hardened in sin that they cannot confess their sin. May God protect us from this. For theological or political reasons,[36] asked Károly Martinkó. In totalitarian systems, the two are the same.

István Bán's life and trial are a real treasure trove, which reveals how dictatorship can distort a person and how it can ennoble the character of a Martin Niemöller.

May his memory be blessed. His example should be followed in every age and political system. May God protect us from totalitarian systems, because law cannot be a tool of power, but should rather serve as a limit to power. The

[33] Károly Martinkó cited Martin Niemöller in his books. Károly Martinkó, *Az áldozatok Isten szolgái* (Budapest, 1991), 150.

[34] Károly Martinkó, *Hittel, szívvel és fegyverrel* (Budapest, 2017), 92.

[35] Except for Prof. János Csohány, who gave him the opportunity to give lectures at the Doctoral College of the Reformed Church.

[36] Károly Martinkó, *Az áldozatok Isten szolgái* (Budapest, 1991), 121.

case of István Bán illustrates how communist criminal law transformed political and religious dissent into criminal conduct.

The 1957 judgment reflected the logic of a dictatorship in which the state identified itself with truth and disagreement became a crime. In a modern constitutional democracy, the same conduct would likely be evaluated primarily under the concepts of freedom of religion, freedom of conscience, and freedom of expression, unless it directly incited violence or hatred against others.

The Life and Work of Béla Szászy

Péter Nagy

Introduction[1]

Over the past decade, research on the history of Reformed (Calvinist) legal education in Hungary or research presenting the lives, teaching, and scholarly work of legal scholars of the Reformed faith,has increased in quantity.[2]

This study also fits into this trend, as it places the life and career of a Reformed legal scholar, Béla Szászy, at the center of its inquiry. Due to the constraints of scope, this paper will limit itself to highlighting one single important area of his work. It aims to present in more detail the work carried out by Béla Szászy in the Hungarian Ministry of Justice.

Although this choice of topic may initially appear unusual, it is justified by the fact that from the end of the 19th century until the end of the Second World War, numerous legal scholars worked in the Hungarian Ministry of Justice who were also affiliated with different religious denominations. This fact alone would hardly provide sufficient grounds for a study in legal history. However, the question is illuminated from an entirely new angle if one extends the analysis to the kind of legislation that was enacted during this period. At the end of the nineteenth century, the Hungarian Parliament adopted the so-called "ecclesiastical-political acts" ("egyházpolitikai törvények"), which determined – for decades to come – the foundations of the relationship between the state and the churches, as well as the place of the churches within

[1] This study was conducted as part of the project „Research in Legal Dogmatics, the History of Public Law, and Comparative Studies of Ecclesiastical Law." Research Project 2024-2026 (10640A800), Károli Gáspár University of the Reformed Church in Hungary, Faculty of Law.

[2] Árpád Homicskó, László Nánási, István Stipta, and Csaba Törő, *A Kecskeméti Református Jogakadémia története: 1875 –1949 [The History of the Kecskemét Reformed Law Academy: 1875–1949]* (Budapest: Károli Gáspár Református Egyetem, Állam- és Jogtudományi Kar, 2019); Szilvia Köbel (ed.), *Úton a református jogászképzés felé: Szellemi elődök, tudós példaképek [On the Path Toward Reformed Legal Education: Intellectual Predecessors, Scholarly Role Models]* (Budapest: Károli Gáspár Református Egyetem, L'Harmattan Kiadó, 2024).

the developing Hungarian society and legal system. The five ecclesiastical-political acts introduced obligatory civil marriage, regulated the religious upbringing of children, created the system of state civil registration, laid down the framework for the free exercise of religion, and, with regard to the practice of the Jewish faith, formulated a legal framework placed, in many respects, on new foundations.[3]

These issues provoked particularly intense debates in Hungarian society and the rules that were ultimately adopted presented, in many respects, a mixed picture. The Hungarian Parliament adopted one of the most liberal marriage laws in Europe, which thereby removed a significant function from the churches and church weddings completely lost their "secular legal force."

The new situation created by the ecclesiastical political acts has, in essence, still not been adequately processed to this day. This important work was left undone partly because the legal practice that was just taking shape in the early twentieth century was disrupted, first by the First World War and then by the Treaty of Trianon. The Austro-Hungarian Monarchy disintegrated and the old national borders changed completely, which caused significant changes to both economy and society. The marriage law, written for peacetime and for the moral outlook of its era, faced considerable challenges amid the rapidly changing social and moral conditions of the interwar period.

Another important characteristic of the era was that, alongside the courts, the Ministry of Justice also took on an enormous role in dealing with the chaos caused by the radically altered social environment. A series of decrees, statements of principle, and inter-departmental and inter-divisional conferences attempted to resolve seemingly irresolvable legal problems within an unchanged statutory framework. One of the most important figures in this process was Béla Szászy, the son of a Reformed pastor.

The broader career history of the leading figures of the Ministry can also serve as an important source of new information, since, in situations that could not be resolved on the basis of the existing statutes, the Ministry's experts often reached back to principles and expressions that hardly reflected the actual relationship between state and church at the time and – staying within the field of marriage law – did not fit into the terminology of civil marriage. They did, however, fit into the discourse that had characterized the legal system when it was still dominated by ecclesiastical marriage courts.

For this reason, it is important to examine who worked in the Ministry and how their activities in legal interpretation and legislation significantly influenced the development of the legal system.

[3] Act XXXI of 1894 on Marriage Law; Act XXXII of 1894 on the Religion of Children; Act XXXIII of 1894 on State Registries; Act XLIII of 1895 on the Free Exercise of Religion; Act XLII of 1895 on the Israelite Religion.

I. His Family and the Beginning of His Career

Béla Szászy was born on 26 November 1865 in Pócsmegyer, into a dynasty of Reformed (Calvinist) pastors. The term "dynasty" is not merely figurative, since, as far back as records allow the tracing of the family line – reaching back to the beginning of the eighteenth century – every male ancestor in his direct paternal line was a Reformed pastor. His father, too, was a Reformed pastor and his son, the later renowned legal scholar István Szászy,[4] was named after him. His mother, Etelka Poór, likewise came from a family of pastors.[5]

In 1883, he completed his secondary education with excellent results. He was the first male member of the family, after many generations, who did not choose the pastoral vocation. Inspired by the ideal of the self-sacrificing doctor who helps others, he originally intended to become a physician. However, his first experiences in the anatomy institute affected him so deeply that he came to realize that this profession was incompatible with both his physical and spiritual constitution.[6]

He then turned towards the legal profession. After completing university at the age of only 24, he was elected professor at the Kecskemét Law Academy, where he taught canon law and legal history.[7] It was here that he formed a lifelong friendship with Géza Magyary.[8] When Magyary left for Nagyvárad, Szászy too changed course, exchanging his academic position for a career in the judiciary.

Szászy himself recalled this friendship at the session held by the Hungarian Law Society in memory of Géza Magyary. Reflecting on their friendship years later, Szászy emphasized the depth and continuity of their relationship:

> He was a dear old friend of mine. I knew the whole inner world of his pure soul. We began life together; we sat next to each other on the university benches; we were legal trainees at the same court; we taught together for three

[4] István Szászy (1899–1976), legal scholar and corresponding member of the Hungarian Academy of Sciences.

[5] I. Gábor Kovács and Árpád Takács, *Társadalmi alakzatok és identitásrégiók – Református erőterek és hálózatok [Social Formations and Identity Regions: Reformed Social Fields and Networks]* (Budapest:, ELTE Eötvös Kiadó, 2024), 306–307.

[6] Bálint Kolosváry, Szászi Szászy Béla emlékezete [In Memory of Béla Szászy of Szász] (Budapest: Magyar Tudományos Akadémia, 1934), 4; A Kecskeméti Reform. Főiskolai Jog- és Államtudományi Kar Évkönyve 1892–93-ről (Kecskemét: Sziládi László Könyvnyomdája, 1894), 3.

[7] Yearbook of the Kecskemét Reformed College Faculty of Law and Political Science for 1889–90, (Kecskemét: Sziládi László Könyvnyomdája, 1890), 27.

[8] Géza Magyary (1864–1928), legal scholar and university professor, full member of the Hungarian Academy of Sciences. An internationally renowned author on Hungarian and international civil procedure law.

> years at the Kecskemét Law Academy. Afterward, our paths diverged, but the bond of friendship that had grown into our hearts remained between us, and even today, after his death, I still feel as though he were merely far away from me, among his beloved books, in his quiet home, where I would go and visit him from time to time.[9]

In 1892, he became a deputy judge at the Székesfehérvár District Court. His actual judicial service, however, lasted only a short time: after three months, from 1 January 1893, he was assigned by Dezső Szilágyi to serve in the Ministry of Justice.[10]

II. His Work at the Ministry

Béla Szászy advanced steadily through the hierarchy of the Ministry of Justice: in 1894, he was appointed assistant secretary; in 1908, he became titular ministerial counsello, and in 1913, actual ministerial counsellor. In 1918, he was appointed deputy, and then actual, Secretary of State; from 7 August to 15 August 1919, he served as Hungary's Minister of Justice and thereafter, from 1919 to 1931, he again served as Secretary of State. In 1913, he was also offered the post of political secretary of state in the Ministry of Religion and Public Education, but he did not accept it. Although he received numerous state accolades, the significance of his career is better reflected in his contribution to legislation.[11]

Béla Szászy's ministerial activity can be divided into two parts. The first – constituting the bulk of his work – was the legislative drafting. Throughout his entire career, he was one of the most important, though often invisible, contributors to legislative drafting. A significant part of his scholarly activity was carried out within the framework of his ministerial work.[12]

In the Austro-Hungarian Monarchy, marriage law was one of the most complicated and conflict-laden areas of law. The rules governing marriage formed an extremely complex system because of their often radically differing theological and doctrinal foundations. The centuries-long struggle between

---

[9] Tihamér Fabinyi, Magyary Géza emlékbeszéd. (Szászy Béla elnök megnyitó- és zárszavával) [Memorial address for Géza Magyary (with opening and closing remarks by President Béla Szászy)] *Magyar Jogászegyleti Értekezések,* 1929. Vol. 21, No. 108, 141–142.

[10] Bálint Kolosváry, *Szászi Szászy Béla emlékezete [In Memory of Béla Szászy of Szász]* (Budapest: Magyar Tudományos Akadémia, 1934), 4; A Kecskeméti Reform. Főiskolai Jog- és Államtudományi Kar Évkönyve 1892–93-ről (Kecskemét: Sziládi László Könyvnyomdája, 1894), 13.

[11] Bálint Kolosváry, *Szászy Béla,* 5.

[12] Ibid., 4.

the state and the various denominations over marriage resulted in the simultaneous existence of *ten distinct matrimonial legal regimes* in late-nineteenth-century Hungary, not counting the Kingdom of Croatia-Slavonia.

The marriage laws of the Protestant churches recognized the dissolution of the marital bond, which led many people from other parts of the Austro-Hungarian Monarchy, or from Italy, to move to Hungary to have their marriages dissolved under Hungarian law.

Act XXXI of 1894 on Marriage Law abolished the system of denominational marriage courts in Hungary and introduced general rules binding on everyone. It unified Hungarian marriage law and placed it on new foundations. The Act removed the supervision of the contracting and dissolution of marriage from the jurisdiction of the various denominations, introduced obligatory civil marriage, and generally recognized the possibility of dissolving a marriage. With this, Hungarian marriage law introduced one of the most liberal statutory regimes in contemporary Europe.[13]

Béla Szászy's first significant work at the Ministry was his participation in drafting the text of the marriage bill,and he also played a major role in preparing the bill's explanatory memorandum. In connection with this, he was also the one who drew up the instructions for the civil registry offices. From this point on, Szászy worked at the Ministry without interruption until his death.[14]

He had already dealt with the question of marriage law. This was also the subject of his first published study, written back during his years at the Kecskemét Law Academy, which may explain why the law on this subject became the first one he drafted. At the same time, this early study allows us to gain insight into how the young jurist thought about the institution of marriage and provides important information about certain conceptual elements of the law and, in particular, of its explanatory memorandum. In this work, he emphasized that the idea of the indissolubility of marriage did not first arise within the Catholic Church. Even in ancient Rome, the marriage of the flamen Dialis (the high priest of Jupiter) was indissoluble; an important difference, however, was that this was regulated not under the *ius civile* but within the sphere of the *ius sacrum*. The wife of the flamen Dialis could not remarry even after his death and the same applied in the cases of the *pontifex maximus* and the *rex sacrorum*. These rules of Roman law, however, never

[13] Péter Nagy, *A házassági jog nemzetközi magánjogi vonatkozásai és a magyar igazságügyminisztérium [Marriage law in the context of private international law and the Hungarian Ministry of Justice].* In: Szilvia Köbel and Ádám Rixer (eds.), 70 Studia in honorem László Trócsányi (Budapest Károli Gáspár Református Egyetem, Állam- és Jogtudományi Kar, 2026), 349–350.

[14] Bálint Kolosváry, *Szászy Béla,* 5.

became a general principle of marriage law; they remained, throughout, merely an exceptional phenomenon.[15]

The Catholic Church regards marriage as a sacrament, which makes it – under canon law – indissoluble. According to Szászy, the Protestant church, by contrast, bases marriage on the constancy of love. As opposed to the immutability of Catholic canon law, he posited the idea that love can cease to exist and that marriage therefore inherently carries within it the possibility of dissolution. Even before the introduction of obligatory civil marriage, Szászy emphasized that although religious arguments could be raised both for and against indissolubility, this debate had ceased to have any real point. He did, however, consider it important to examine the existing situation from the standpoint of state, social, and moral interests. He declared that these interests (including, directly, human happiness) demanded precisely that an unhappy marriage be capable of dissolution.[16]

The argument summarized above clearly shows that Szászy held a pronounced opinion on marriage law, one which he considered desirable to extend more generally as well.

He played an important role in preparing the criminal law reform statute, as well as in drafting numerous other significant pieces of legislation. Among other things, he contributed to the regulation of police criminal procedure, the establishment of the unified bar and judicial examination system, the creation of the lawyers' pension institute, the organization of the juvenile court, the expansion of the jurisdiction of the administrative court, the preparation of electoral-law bills, the drafting of water-law and other public-law regulations, and the preparation of wartime decrees and of the act aimed at restoring constitutionality.

Most such legislation was shaped under his professional supervision, passing through the filter of his knowledge and expertise.

At the Ministry of Justice, in the course of the general legal review, the draft legislation prepared by other ministries passed under his critical pen. Act I of 1920 concerning the restoration of constitutional order was entirely his own creation.[17] Every wartime decree issued during the First World War passed through his hands as well.[18]

---

[15] Béla Szászy, *A házasság felbonthatlanságának elve az egyházi törvényhozásban [The Doctrine of the Indissolubility of Marriage in Ecclesiastical Legislation]*. A Kecskeméti Reform. Főiskolai Jog- és Államtudományi Kar Évkönyve 1890–91-ről (Kecskemét: Sziládi László Könyvnyomdája, 1891), 3.

[16] Ibid.., 29–30.

[17] See his publication on the subject: Béla Szászy, Az osztrák-magyar közjogi közösség minősítése [The Classification of the Austro-Hungarian Public Law Community]. *Jogállam*, 1916. Vol. 15, No. 7–8, 440–492.

[18] Károly Szladits, Szászy Béla. *Magyar Jogászegyleti Értekezések és Egyéb Tanulmányok*, 1934. Vol. 2, No. 5, 1–11.

The pinnacle of his work was the draft code titled "Code of Hungarian Civil Law" ("Magyar Magánjog Törvénykönyve"), submitted to the legislature in 1928. This draft was the result of more than three decades of professional work and was regarded as a creation of outstanding significance both for Hungarian legal scholarship and for the technique of legislative drafting.

The professional quality of the Civil Law bill was met with widespread acclaim. Many of its solutions were expressly adopted by judicial practice and were even applied by way of customary law. For political reasons, however, the draft never became law. Among the political considerations, particular weight was given to the concern that the civil-law system of post-Trianon Hungary should not become permanently detached from the civil law of the territories ceded in 1920 – where the Austrian Civil Code,[19] various Hungarian laws, and Hungarian customary law remained in force to varying degrees: in Transylvania, ceded to Romania and in Upper Hungary, ceded to Czechoslovakia. Certain laws also continued to live on in the Southern Region, ceded to the Kingdom of Serbs, Croats, and Slovenes and in Burgenland, ceded to Austria.

In Szászy's obituary, Salamon Beck put it this way: "it had a tragic quality, a Mosaic fate. After long years of wandering, the codification had drawn close to its promised land. Béla Szászy was able to march his army of letters only as far as the threshold of realization, but no further."[20]

In his funeral oration, Bálint Kolosváry described Szászy's role by saying, in essence, that his name would remain forever inseparable from the Code of Hungarian Civil Law; that his brilliant stylistic artistry, his constructive scholarship, and the splendid results of his syntheses would go on living, across many succeeding generations, in the work of the judge who applies the law and in the peace of mind of the citizen who seeks justice – a peace of mind grounded, in every respect, in the "good law" that reflected his noble personality and classical learning.[21]

The other half of Szászy's ministerial work consisted of the task of facilitating the application of existing laws within the economic and social environment that had been completely transformed by the First World War. The tools used for this included decisions taken by the Ministry of Justice, in the course of its advisory activity, in "matters of fundamental importance"

[19] Lajos Vékás, *Történeti visszapillantás a magyar magánjog kodifikációjára [A Historical Retrospective on the Codification of Hungarian Private Law].* Jogtudományi Közlöny, 2011. No. 5, 261–268.

[20] Salamon Beck, Szászy Béla. *Polgári Jog,* 1931. No. 7, 356–357.

[21] Bálint Kolosváry l. t. beszéde Dr. Szászy Béla l. t. temetésén, 1931. június 20-án [Speech by Corresponding Member Bálint Kolosváry at the Funeral of Corresponding Member Dr. Béla Szászy, June 20, 1931]. *Akadémia Értesítő,* 41 (1931) 241. See also: Emőd Veress, Az 1928. évi Magánjogi törvényjavaslatról [On the 1928 Civil Law Bill]. In: Az 1928. évi magánjogi törvényjavaslat [The 1928 Civil Law Bill]. Kolozsvár, Forum Iuris Könyvkiadó, 2019, 17–32.

– decisions in which Szászy also took part, according to the surviving minutes of a few inter-departmental conferences – as well as the drafting of new decrees for the reinterpretation of a given law, or the amendment of older ones. Solutions often had to be found for social problems that were, strictly speaking, legally insolvable; one such problem was the institution of citizenship granted for the purpose of marriage, which was necessary because, even in the very early 1930s, there were tens of thousands of people whose citizenship status was uncertain.

Endre Nizsalovszky,[22] who worked under Béla Szászy in the department of the Ministry of Justice responsible for drafting laws from 1920 onward, later recalled his superior's ministerial work during this period as follows:

> Unfortunately, the archives preserve no trace of the far greater number of instances in which the practical realization of this great principle manifested itself in oral discussions. There are countless cases in which Béla Szászy's contemplative mind, setting out from some hesitant remark on a single word of a draft legal provision – a remark that seemed of merely subordinate significance – followed its own train of thought to a conclusion that reversed the fate of the entire draft. It is not difficult to imagine what effect it had on the spirit of a young rapporteur to see that his superior, who appeared to stand at an unattainable height above him, recognized him as an equal party to the discussion. And it is equally natural that such experiences necessarily inspired every person of good sensibility to strive to prove himself worthy of that status as an equal interlocutor – at least within the bounds of his own delimited sphere of duties.
>
> The other respect in which Béla Szászy put this great principle into practice was that he never settled a matter of principle through exercising his authority. He required of no one that they accept something as correct – be it a position of principle or indeed a draft legal provision – merely because it originated from him.[23]

III. The academic Activity of Béla Szászy

Béla Szászy did not leave behind an extensive body of academic writing – only a small number of articles in the field of legal and political science. He wrote about this shortcoming in his diary with great self-criticism: it pained him

[22] Endre Nizsalovszky (1894–1976), scholar of Hungarian private law, codifier, member of the Hungarian Academy of Sciences

[23] Endre Nizsalovszky, Szászy Béla. *Polgári Jog,* 1934. Vol. 10, No. 4, 175–176.

greatly that he had not enriched his country's so impoverished scholarly literature with any outstanding work and he wondered whether the cause of the decline of his literary ambitions should perhaps be sought in his own faintheartedness, since he had always valued himself and his abilities too little. He wrote that he regarded this as a fault, because no one's talent could ever be so small as to release him from the duty of doing everything for his country that lay within his power – and life was so short that years once lost could never afterward be made good again.[24]

His first publications dealt with various questions of canon (ecclesiastical) law. Beyond the study on marriage law discussed earlier, he also analyzed the question of the alienability of church-owned property. As professor of canon law, of general European and Hungarian constitutional and legal history, and of modern general history at the Kecskemét Law Academy, he delivered his inaugural lecture on 18 October 1891, which dealt with the boundaries between ecclesiastical penal authority and state penal authority.[25]

His initial scholarly activity declined after he took up his ministerial work. The themes of his publications were, to a considerable degree, determined by whatever matters he was dealing with at the Ministry, or by the types of cases that came before him there. It was characteristic of the professional literary discourse of the interwar period that Ministry specialists presented, in the pages of professional journals, internal matters of fundamental significance that were of interest to a wider circle as well and that professional debates on these subjects regularly arose with representatives of the legal professions – lawyers, judges, prosecutors, notaries – or indeed with specialists from other ministries.

In several of his articles, Béla Szászy dealt with questions of legal education and the bar examination,[26] but he also devoted a number of studies to the

[24] Kolosváry, Szászy Béla, 9.

[25] Béla Szászy, *Az egyházi büntető hatalom köre [The Scope of Ecclesiastical Punitive Power]*. A Kecskeméti Reform. Főiskolai Jog- és Államtudományi Kar Évkönyve 1891–92-ről [Yearbook of the Kecskemét Reformed College Faculty of Law and Political Science for 1891–92] (Kecskemét: Sziládi László Könyvnyomdája, 1892), 12–33.

[26] Béla Szászy, A jogi oktatás és jogi vizsgálatok reformja [The Reform of Legal Education and Legal Examinations]. *Magyar jogász-újság*, 1904. Vol. 3, No. 24, 492–496.; Béla Szászy, Az egységes birói és ügyvédi vizsgáról szóló törvényjavaslat [The Draft Bill on the Unified Judicial and Legal (Bar) Examination]. *Jogtudományi Közlöny*, 1912. Vol. 47. No. 8. 65–68.; Béla Szászy, Az egységes birói és ügyvédi vizsga [The Unified Judicial and Legal (Bar) Examination]. *Jogtudományi Közlöny*, 1914. Vol. 49, No. 1, 3–4. Further related publications: Béla Szászy, Jogszolgáltatási reformok [Judical Reforms]. *Kereskedelmi Jog*, 1930. Vol. 27, No. 12. 241–243.; Béla Szászy, Szükséges-e államszolgálati jogviszony megállapításához a kinevező elhatározás közlése? [Is Notification of the Appointing Decision Necessary to Establish a State Service Legal Relationship?] *Magyar Jogi Szemle*, 1931. No. 5, 215–229.; Béla Szászy, A magánjogi kérdés szerepe a közigazgatási eljárásban [The Role of Private Law Questions in Administrative Procedure]. *Jogállam,* 1931. Vol. 30, No. 1–2. 10–18.

tasks of codifying criminal law,[27] with particular attention to criminal law and criminal procedure applied to juveniles.[28]

Most of his publications concerned various questions of civil law.[29] His choice of subjects was characterized by a human-centered focus: just as, in criminal law, he repeatedly dealt with juveniles, likewise, in his writings on civil law, he repeatedly addressed questions of legal capacity/accountability or the connection between declarations of death and questions of legitimate descent. A significant portion of his publications dealt with the challenges of codification itself.[30]

In the last years of his life, pulling together his experience of codification, Szászy also turned to general questions of legal theory, for example, in his study "Ideas and Endeavors Marking the Direction of Our Age's Legal Development."[31]

---

[27] Béla Szászy, Büntetőjogi kodifikációnk legközelebbi feladatai [The Immediate Tasks of Our Criminal Law Codification]. *Bűnügyi Szemle*, 1912–1913. Vol. 1, No. 1, 26–29.

[28] Béla Szászy, A fiatalkoruak biráiról és a fiatalkoruak bünügyeiben követendő eljárásról szóló törvénytervezet [The Draft Bill on Juvenile Judges and the Procedure to Be Followed in Juvenile Criminal Cases]. *Jogtudományi Közlöny*, 1912. Vol. 47, No. 36, 307–309.; Szászy, Béla: A fiatalkorúak bírósága [The Juvenile Court], in *Büntetőjogi dolgozatok Wlassics Gyula születése 60-ik évfordulójának ünnepére* (Budapest: Franklin, 1912).

[29] Béla Szászy, Lehet-e és kell-e a magánjogban egy a korlátozott beszámilhatóságnak megfelelő fogalmat alkotni? [Can and should a concept corresponding to diminished responsibility be created in private law?] *Ügyvédek Lapja*, 1911. Vol. 28, No. 44, 3–5.; No. 45, 3–5.; No. 46, 3–4.; No. 47. 3–4.; Szászy, Béla: Jogi reformok [Legal Reforms]. *Jogtudományi Közlöny,* 1913. Vol. 48. No. 51, 450–451; Béla Szászy, A fogyatékos elmetehetségűek magánjogi védelme [The Civil Law Protection of Persons of Diminished Mental Capacity]. *Jogtudományi Közlöny,* 1914. Vol. 49. No. 51. 518–520.; Szászy, Béla: *Az alapítvány létrejövetelének kérdése a birói joggyakorlatban [The Question of the Establishment of a Foundation in Judicial Practice]* (Budapest:, Franklin Társulat, 1916); Béla Szászy, *A nemibetegek kötelező gyógykezeltetésének kérdése [The Question of Compulsory Treatment for Venereal Disease]* (Budapest: Magyar Jogélet, 1917); Béla Szászy, Holtnaknyilvánítás és a törvényes származás vélelme [Declaration of Death and the Presumption of Legitimate Descent]. *Jogtudományi Közlöny,* 1931. Vol. 30. No. 3–4, 136–141.

[30] Béla Szászy, A törvényi öröklési rend kodifikációjának főbb szempontjai [The Main Considerations in the Codification of the Statutory Order of Succession]. *Magyar Jogász-újság,* 1906. Vol. 5. No. 1. 4–6., No. 3, 45–49; Béla Szászy, Néhány szó a polgári törvénykönyv előkészítő munkálatairól [A Few Remarks on the Preparatory Work for the Civil Code]. *Jogállam,* 1926. Vol. 25, No. 1–2. 24–27; Béla Szászy, Magyarország Magánjogi Törvénykönyvének törvényjavaslatáról [On the Draft Bill of the Hungarian Civil Code]. *Magyar Jogászegyleti Értekezések,* 1928. Vol. 20. No. 98. 1–34. Offprint: Béla Szászy, *Magyarország magánjogi törvénykönyvének törvényjavaslatáról [On the Draft Bill of Hungary's Private Law Code]* (Budapest: Franklin Társulat, 1928); Béla Szászy, Törvénykönyv és szokásjogi rendszer [Code of Law and the Customary Law System]. *Jogállam*, 1928. Vol. 27, No. 2–3, 67–76; Béla Szászy, A magánjogi törvénykönyv és a kereskedelmi jog [The Civil Code and Commercial Law]. *Kereskedelmi Jog*, 1929. Vol. 26, No. 1, 3–6.

[31] Béla Szászy, Korunk jogfejlődésének irányát jelző eszmék és törekvések [Ideas and Aspirations Indicating the Direction of Contemporary Legal Development]. Magyar Jogászegyleti Értekezések. 1930. Új folyam 22. évf. 117. sz. 109–130.; Szászy Béla: A jelenkor jellemző jogi törekvései [The Characteristic Legal Endeavors of the Present Age]. *Magyar Jogi Szemle,*

In addition to his small number of scholarly works, many of his speeches, likewise of scholarly value, were also published in print.[32]

In the last year of his life, in 1931, he became a corresponding member of the Hungarian Academy of Sciences. His nomination, dated 25 February 1931, was signed by the leading professors of contemporary Hungarian legal scholarship, namely Jenő Balogh,[33] Ferenc Finkey,[34] Ödön Polner,[35] Pál Angyal,[36] Bálint Kolosváry,[37] Móric Tomcsányi,[38] and Ödön Kuncz.[39] The text emphasized the significance of the 1928 civil law bill, stating that:

> this great work – whether or not it becomes law – is already making its intellectual influence felt along the secret paths of the ever-renewing formation of customary law. And the entire life-history of this work stands in the closest possible connection with the name of Béla Szászy and with his decades of tireless labor, lost to anonymity in ministerial service. That the work of legislative preparation – especially in the organic elaboration of the part of the legal system covering its most extensive body of institutions – is, to a significant degree, scholarly and investigative work, of which the art of drafting and technical composition are merely outward, secondary functions, needs no justification before the Honorable Academy. We wish only to point out, briefly, that the substantive part of the draft Code of Hungarian Civil Law is

1930. 10. sz. 393-401.; Offprint: Béla Szászy, *Korunk jogfejlődésének irányát jelző eszmék és törekvések* (Budapest: Franklin Társulat, 1930).

[32] Dr. Szászy Béla elnöki székfoglaló beszéde a Magyar Jogászegyletben [The Inaugural Presidential Address of Dr. Béla Szászy at the Hungarian Lawyers' Association]. *Jogtudományi Közlöny*, 1929. Vol. 64, No. 5, 42–44.;Béla Szászy, Elnöki székfoglaló [Inaugural Presidential Address]. *Magyar Jogi Szemle*, 1929. Vol. 10, No. 4, 121–127; Béla Szászy, Dr. Térfy Gyula emlékezete [In Memory of Dr. Gyula Térfy]. *Magyar Jogi Szemle*, 1929. Vol. 10, No. 4. 128–129.; Béla Szászy, A Magyar Jogászegylet 50 éves fennállásának jubileuma [The 50th Anniversary Jubilee of the Hungarian Lawyers' Association]. *Magyar Jogi Szemle*, 1930. Vol. 11, No. 3, 107–113.

[33] Jenő Balogh (1864–1953) was a Hungarian criminal law scholar, politician, and Minister of Justice, member of the Hungarian Academy of Sciences and Chief Lay Curator (főgondnok) of the Transdanubian Reformed Church District.

[34] Ferenc Finkey (1870–1949) was a Hungarian criminal law scholar, university professor, crown prosecutor, and a member of the Hungarian Academy of Sciences.

[35] Ödön Polner (1865–1961) was a scholar of constitutional and administrative law, university professor, and a member of the Hungarian Academy of Sciences.

[36] Pál Angyal (1873–1949) was a criminal-law scholar, university professor, and a member of the Hungarian Academy of Sciences.

[37] Bálint Kolosváry (1875–1954) was jurist, university professor, member of the Hungarian Academy of Sciences, and a renowned scholar of Hungarian private law.

[38] Móric Tomcsányi (1878–1951) was a scholar of constitutional and administrative law, university professor, and a member of the Hungarian Academy of Sciences.

[39] Ödön Kuncz (1884–1965) was a jurist and economist and a corresponding member of the Hungarian Academy of Sciences.

> every bit as much a mirror of Béla Szászy's scholarly personality and legislative artistry as Professor Zeiller's history of legal scholarship records[40] in connection with the final, 1810 draft of the classic Austrian Civil Code."[41]

Nothing demonstrates his professional standing better than the fact that he was laid in state in the building of the Supreme Court (Kúria), where the Minister of Justice delivered an address and that both the ecclesiastical and the professional commemorations, without exception, singled out for praise the humble yet high-quality work he had carried out.

IV. Béla Szászy and the Hungarian Reformed Church

The preceding sections of this study already make it clear that Béla Szászy was bound to the Hungarian Reformed Church by important ties. His family, his upbringing, his first workplace, and his first publications all reflect the important role the Church played in his life.

It was characteristic of his career that his work at the Ministry of Justice essentially filled his entire life. Apart from this, the only work he did and the only offices he held were within the Reformed Church,[42] with the sole exception of the role he took on, at the end of his life, within a legal association.

Béla Szászy was a member of the presbytery of the Budapest Reformed congregation, and for years he also served as its custodian. He was a judge of the Reformed Deanery of Pest and a member of its periodic council and mission committee and later of its hymnody committee and its board of auditors. From 1917, he also served as a judge of the Danube–Tisza Reformed Church District and as a member of its standing board of auditors, its legal affairs committee, its private-lecturer examination committee, and its pastors' pension committee; he was, in addition, a member of the board of directors of the Baár-Madas Reformed Grammar School, and, further, a substitute member of the Synod of the Reformed Church of Hungary.[43]

After his death, the Kálvinista Szemle (Calvinist Review) published an excerpt from the last study of his life, one which once again dealt with canon law. He wrote that:

---

[40] Franz Anton Felix Zeiller (1751–1828) was an Austrian jurist and rector of the University of Vienna, who played a key role in the drafting of the Austrian Civil Code.

[41] Magyar Tudományos Akadémia, Tagajánlások, 1931-ben. ˙(kézirat) [Hungarian Academy of Sciences, Nominations for Membership, 1931. (manuscript)] (Budapest, 1931), 12–13.

[42] Szladits Károly, *Szászy Béla. Magyar Jogászegyleti értekezések és egyéb tanulmányok*, 1934. 5. sz.

[43] Kovács and Takács, *Társadalmi alakzatok,* 306.

> Now, looking back from the end of life into the distant past, I am overcome by that feeling with which a person is accustomed to return, on the wings of memory, to the object of his first love, and it appears before me like a cherished dream, the thought of how good it would be if I could still be there today, at my abandoned lectern, occupied with the study and cultivation of my dearest subject, canon law, in the ancient Reformed college of that dearly beloved city, where I spent that part of my life which I still cherish today, in my heart, as my most beautiful memory.[44]

László Ravasz,[45] Bishop of the Danube–Tisza Reformed Church District, who delivered Szászy's farewell address, described his death, in an article published in the Protestáns Szemle, as a loss for the whole of Hungarian Protestantism.[46]

Conclusion

Béla Szászy's life's work lived on not primarily in striking scholarly publications, but in the shaping and formation of the Hungarian legal order. His wisdom and professional knowledge survived in the text of the laws and in the functioning of the judicial administration – a body of work which, even though it was not reflected in his scholarly output, was recognized by the Hungarian Academy of Sciences through his election as a corresponding member.

---

[44] Publicus, Szászy Béla legutolsó írása. [Publicus: Béla Szászy's last work.] *Kálvinista Szemle*, 1931. 12. évf. 32. sz. 266. Full study: Szászy, Béla: Egyházjogi kérdések a gyermekek vallásos nevelése köréből [Questions of Church Law Concerning the Religious Upbringing of Children]. In: *Emlékkönyv a Kecskeméten működő Egyetemes Református Jogakadémia fennállásának 100. évfordulójára*. Kecskemét, Egyetemes Ref. Jogakadémia tanári kara, 1932.

[45] László Ravasz (1882–1975): Hungarian Reformed pastor, Bishop of the Danubian Reformed Church District from 1921 to 1948, and a member of the Hungarian Academy of Sciences.

[46] László Ravasz, Szászy Béla. *Protestáns Szemle*, 1931. Vol. 40, No. 8–9, 505–506. Further ecclesiastical commemorations: Kr.: Dr. Szászy Béla, *Református Figyelő*, 1931. Vol. 4, No. 26, 305; Károly Némethy, Szászy Béla emlékezete [In Memoriam: Béla Szászy]. *Református Figyelő*, 1931. Vol. 4, No. 27, 313–314.

The Normative Foundations of Religious Freedom in the Unitarian Church and the Framework of Its International Cooperation within the IARF

Loránd Lajos Baló

Introduction[1]

For millennia, religion has played a defining role in the structure of human societies; at the same time, religious freedom as a *legal concept* emerged only a few centuries ago, encompassing the free choice and practice of religion. Today, it is increasingly linked to the idea of religious pluralism. In the Unitarian Church, religious tolerance has played a prominent role since its sixteenth-century roots in Transylvania. The American Unitarian Association, established more than 200 years ago, also regarded the protection of religious freedom as its primary mission, which led to the founding of the International Association for Religious Freedom more than 125 years ago. This organization was built on the ideals of religious tolerance and pluralism. The Unitarian communities have played a significant role in its founding and operation.

This study seeks to answer the question of how Unitarian communities participate in the protection of religious freedom and its international representation, with particular regard to their role within the IARF. To this end, it first examines the theoretical and normative foundations of religious freedom. Next, it aims to shed light on the historical and institutional background, to which end it briefly introduces the Hungarian Unitarian Church, which it compares with the Unitarian Universalist Association – a community embedded within Western liberal societies. The study then proceeds to examine the foundation, historical evolution, and operational structure of the IARF. Finally, based on the analysis of archival materials, it provides a detailed discussion of several selected IARF World Congresses and a regional European conference, thereby offering insight into the organization's activities and historical development.

[1] This study was conducted as part of the project "Research in Legal Dogmatics, the History of Public Law, and Comparative Studies of Ecclesiastical Law." Research Project 2024-2026 (10640A800), Károli Gáspár University of the Reformed Church in Hungary, Faculty of Law.

I. An Overview of Religious Freedom and its Legal Framework

In light of the above, it is necessary to briefly review the concept of religious freedom and its legal framework. Freedom of conscience and religion is a first-generation fundamental right, which is here classified among the classic civil and political liberties. It is important to know about first-generation rights in general that they are *indivisible* and *inalienable* rights formulated at the end of the eighteenth century. Although first-generation rights are traditionally associated with the requirement of state non-interference, in the case of religious freedom, the state is also burdened with positive obligations to protect institutions, since the state must, on the one hand, ensure pluralism and, on the other, provide support to organizations commensurate with the influence of the churches. This provision of support is necessary to facilitate the exercise of fundamental rights, but of course it must not affect the substance of their operations.[2]

On December 10, 1948, the United Nations General Assembly adopted the Universal Declaration of Human Rights (hereinafter: UDHR), which is the first document in the world to systematically articulate and enumerate human rights on a universal level. It is considered a declaration and therefore has no direct legal binding force. However, by its very nature, it has become part of customary international law and is regarded as binding under international law. With regard to the United Nations, I would also like to mention the International Covenant on Civil and Political Rights, adopted in 1966 and the International Covenant on Economic, Social and Cultural Rights. The Declaration and these two comprehensive covenants are collectively referred to as the "international law of human rights."[3] The fundamental right to freedom of religion is enshrined in Article 18 of the UDHR as follows:

> Everyone has the right to freedom of thought, conscience and religion; this right includes freedom to change his religion or belief, and freedom, either alone or in community with others and in public or private, to manifest his religion or belief in teaching, practice, worship and observance.[4]

Hungary's constitutional framework takes a similarly comprehensive approach to the issue of religious freedom. The Fundamental Law acknowledges both the historical role of Christianity and the country's religious diversity, while

[2] Balázs Schanda and Zsolt Balogh, *Constitutional Law – Fundamental Rights*, 3rd ed (Budapest: Pázmány Press, 2019), 38-41.

[3] Schanda and Balogh, *Constitutional Law*, 67-70.

[4] Human Rights Council, Universal Declaration of Human Rights Article 18. Available at: https://www.coe.int/hu/web/compass/the-universal-declaration-of-human-rights-full-version- (Accessed 19 July 2026)

safeguarding both the individual and communal dimensions of religious freedom. In practice, this encompasses the freedom to freely choose, change, profess, practice, and propagate one's religious beliefs as an individual or as a member of a religious community.[5] In addition to constitutional protection, religious freedom in Hungary is also regulated in detail by a cardinal law, primarily Act CCVI of 2011 on the Right to Freedom of Conscience and Religion and the Legal Status of Churches, Religious Denominations, and Religious Communities (hereinafter: Church Act).[6] The Act reaffirms that freedom of conscience and religion is a universal fundamental right. It protects not only the right to freely choose and change one's religious or other beliefs, but also the right to profess, practice, and teach them, whether individually or in a community, publicly or privately. Furthermore, the law expressly prohibits any discrimination against a person based on their religious or philosophical beliefs.[7]

II. The Formation and Organization of the Transylvanian Unitarian Church

The following will briefly discuss Unitarianism and some of the prominent figures who shaped the development of the Unitarian perspective that took root in Transylvania. It is important to note that this topic will only be

[5] The Fundamental Law of Hungary (25 April 2011). NATIONAL AVOWAL: "We recognise the role of Christianity in preserving nationhood. We value the various religious traditions of our country."

The Fundamental Law of Hungary (25 April 2011). FREEDOM AND RESPONSIBILITY. Article I. (2): "Hungary shall recognise the fundamental individual and collective rights of man."

The Fundamental Law of Hungary (25 April 2011). FREEDOM AND RESPONSIBILITY. Article VII. (1): "Everyone has the right to freedom of thought, conscience and religion; this right includes freedom to change his religion or belief, and freedom, either alone or in community with others and in public or private, to manifest his religion or belief in teaching, practice, worship and observance."

[6] The cardinal laws submitted and adopted following the adoption of the Fundamental Law: https://www.parlament.hu/sarkalatos-torvenyek (accessed 19 July 2026)

[7] Church Act 1. "§ (1) The freedom of conscience and religion are fundamental rights of everyone that shall not be made subject to any specific legal form.

(2) The right to freedom of conscience and religion shall include the freedom to choose or change one's religion or other belief freely, and the freedom of everyone to manifest or abstain from manifesting, practising or teaching his religion or other belief through religious acts, rites or otherwise, either individually or jointly with others, either in public or in private life.

(3) No one shall be advantaged or disadvantaged because of the choice, acceptance, manifestation or confession of his conscientious or religious belief, or because of changing or practising his conscientious or religious belief.": https://net.jogtar.hu/jogszabaly?docid=a1100206.tv (accessed 19 July 2026)

addressed briefly, as it serves merely as an introduction to the main points of the present discussion.

Unitarianism emerged in Europe in the sixteenth century as one of the movements of the Reformation, although both the Roman Catholic Church and other Protestant churches rejected this newly formed movement, which was based on the denial of the Holy Trinity. Its first prominent figure was the Spanish physician Miguel Servet, who was imprisoned for his writings denying the Trinity and later sentenced to death by being burnt at the stake for spreading blasphemous and scandalous heresies.[8] The next prominent figure was the Italian Giorgio Biandrata, who is regarded as one of the most consistent representatives of the biblical criticism that was developing in Poland and Transylvania.[9] In the 1560s, under the influence of Biandrata, Ferenc Dávid became the standard-bearer of antitrinitarian theology and the first bishop of the nascent Unitarian Church. In 1579, he was sentenced to imprisonment for religious reform and confined to the castle of Déva, where he died on November 7, 1579.[10] These thinkers and preachers laid the foundations for a church organizational structure that has weathered the greatest storms of history over the centuries, defying social and political changes. Thanks to this, the Unitarian Church was able to preserve its continuity and identity even in the midst of the significant historical turning points and organizational transformations of the 20th century.

Following this study on the historical figures who contributed to the development of Unitarianism, this paper turns to the organizational changes that occurred within the Unitarian Church in Transylvania in the twentieth century. The 1920 Treaty of Trianon awarded the territory of Transylvania to Romania. This naturally had an impact on the various churches, including the Unitarian Church. The new Romanian constitution, enacted in 1923, explicitly stated that no Romanian church had the right to exercise jurisdiction over its co-religionists living outside the country's borders.[11] As a result, the Ninth Church District, which remained within Hungary's borders, broke away and was forced to become independent. However, the Vienna Decision ended this separation, leading the General Council – which convened in Kolozsvár in 1941 – to declare reunification. This, however, was disrupted by the outcome of World War II and the reintegration of Transylvania into Romania.[12] The almost half-century between 1945 and 1989 was a period of

[8] Sándor Kovács, *Browsebook, A Brief History of the Unitarians*(Budapest–Kolozsvár: Hungarian Unitarian Church Magyarországi Egyházkerülete – Kolozsvári Protestáns Teológiai Intézet, 2021), 17-23.

[9] Kovács, *Browsebook*, 24-28.

[10] Ibid., 29-49.

[11] Ibid., 214.

[12] Ibid., 221.

great trials for the Unitarian Church. Since the vast majority of the faithful once again came under the authority of the Romanian state, those living in the motherland had to take control of their own destiny.[13] In 1945, a provisional church council was established, which drafted provisional church bylaws by 1947. These were sent to Kolozsvár for approval, but it soon became clear that – for political reasons – the Transylvanian Unitarian Church could not exercise its jurisdiction within the territory of Hungary. In order to ensure the church's autonomy, the Church Council of Kolozsvár passed a resolution in 1947 stating that the Ninth Church District – that is, the district along the Danube and Tisza rivers – would once again become independent of the diocese and be granted the authority of a bishop's vicariate. However, this did not mark the end of the organizational restructuring. The next step took place in 1948, when the Unitarian Church, along with the Reformed Church at that time, was the first to sign an agreement with the Hungarian state. The 1968 synod authorized the transformation of the church district into a church. In 1971, the church adopted its new statutes and from that date onward it has been considered an independent diocese. In 1971, József Ferencz,[14] the former chief administrator, became the first bishop of the Unitarian Church of Hungary, a position he held until his retirement in 1988.[15] Regarding the Unitarian Church today, it is important to note that it has approximately 60,000 members, the majority of whom (90%) live in Transylvania. It is also extremely important to note that the church regained the unity it had lost as a result of the Treaty of Trianon in 2012, when it reorganized itself into a unified body under the name of the Hungarian Unitarian Church.[16]

The Unitarian Church, as often pointed out, is the only church founded in Hungary.[17] Based on the current regulatory framework governing churches in Hungary, anyone can now establish a religious association, which can – within a few years – achieve the status of a listed, registered, or even established church. The Church Act establishes the four forms of religious communities which possess the status of legal personality mentioned above.

[13] Sándor Kovács and Domokos Simén, *Overview of Church History, based on János Erdő's Guide to Dates from the History of the Unitarian Church*, Available at: https://unitarius.org/egyhaztortenet/ (accessed 19 July 2026)

[14] National Heritage Institute. József Ferencz (August 30, 1908 – September 20, 1994): https://intezet.nori.gov.hu/public/nemzeti-sirkert/budapest/farkasreti-temeto/ferencz-jozsef (accessed 27 July 2026)

[15] István Kollega Tarsoly, *The Twentieth Century in Hungary, Vol. II: Natural Environment, Population and Society, Churches and Denominations, Economy. "The Unitarian Church (1945–1989)"* (Szekszárd: Babits Kiadó, 1997), 432-433.

[16] Róbert Zoltán Bálint, *In Worship of the One God: Congregations of the 450-Year-Old Unitarian Church*, Kolozsvár (Hungarian Unitarian Church, 2025) 17.

[17] The Unitarian Church: the only church founded by Hungarians: https://elomagyarorszag.hu/szocialis/a-vilag-egyetlen-magyar-alapitasu-egyhaza-az-unitarius-egyhaz/ (accessed 19 July 2026)

Firstly, they appear in a hierarchical structure. This means that "persons professing the same beliefs may establish a religious association for the purpose of practicing their religion and carrying out religious activities."[18] Under certain conditions, religious associations may obtain the status of a listed or registered church. In addition, registered churches that enter into a comprehensive agreement with the state to achieve community objectives may obtain the status of an established church. The agreement on this matter is submitted by the Government to the National Assembly, which must approve it by a two-thirds majority.[19] Based on the above, it can be considered justified to refer to the Unitarian Church as the only historically established church founded in Hungary. This designation is justified by the fact that the church was founded amid the specific religious and political conditions of the sixteenth century, when the emergence of new denominational movements often met with significant social resistance. Nevertheless, the Unitarian community succeeded in maintaining its existence and preserving its institutional structures for over four and a half centuries.

One of the most significant historical events for the Unitarian Church was the National Assembly of Torda in 1568 and the religious law adopted there, which marked the official recognition of the Unitarian faith and the beginning of the establishment of the church's organizational structure. In 1568, the right to freedom of conscience and religion was enshrined in law for the first time in the world, declaring that "faith is a gift from God." In addition, this law was the first to establish the equal rights of the four contemporary established religions: Catholic, Reformed, Lutheran, and Unitarian.[20] Since the Unitarian Church's inception, its ideology has always been deeply imbued with a close connection to religious freedom. One of the main reasons for this may be the 1568 Religious Act, which guaranteed religious freedom and gave a newly formed church the opportunity to develop in peaceful circumstances, build its institutional system, and gather its followers. The preamble to the Fundamental Law of the Hungarian Unitarian Church, adopted on June 28, 2012, and effective as of June 30, 2012, also states that the Unitarian Church "proclaims and practices freedom of conscience and religion, openness to learning about differences in religion and worldview, as well as interdenominational tolerance and social justice."[21] This tradition,

[18] Church Act Article 9/A. (1)

[19] The Embassy of the United States in Hungary. 2023 Report on International Religious Freedom: Available at: https://hu.usembassy.gov/hu/2023-report-on-international-religious-freedom-hungary/ (accessed 19 July 2026)

[20] Act I of 2018 on the Significance of the 1568 Edict of Torda on Religion and on the Day of Religious Freedom. Available at: https://net.jogtar.hu/jogszabaly?docid=a1800001.tv (accessed 19 July 2026)

[21] Fundamental Law of the Hungarian Unitarian Church, adopted by the Synod on 28 June 2012. Preamble

built on religious tolerance and freedom of conscience, is not only reflected in the Unitarian Church's internal self-understanding, but also plays a defining role in its international network of relationships. One of the most important examples of this is the establishment and operation of the IARF, in which Unitarian communities have played an active role from the very beginning.[22]

III. The Ideological Currents of the IARF

The founding of the IARF is primarily attributed to the Unitarian communities living in the United States. The Hungarian Unitarian Church remains a member of this international organization today, which raises the question of when the Hungarian Unitarian community first became involved in its activities. According to historical sources, Hungarian participation dates back to the very founding of the association. The first executive committee formed at the IARF's founding meeting in Boston in 1900 consisted of ten members, including four Dutch, two Swiss, and one each from France, Germany, and Hungary. All of this suggests that the Hungarian Unitarian community played an active role in the organization's international work from the very moment of its founding.[23]

Before addressing the issues surrounding the IARF, this paper will first clarify the differences between the American and Hungarian communities. This approach is necessitated by the emergence of three distinct yet interrelated perspectives within the IARF concerning the interpretation of religious freedom. The first approach is linked primarily to the American Unitarian Universalist tradition, which interprets religious freedom within the framework of liberal religion. The second perspective is more closely tied to the European communities and emphasizes the idea of free Christianity. A third interpretive framework emerges in the form of openness to world

[22] The IARF Bylaws of 1985: https://www.oocities.org/~iarf/constitution.html (accessed 19 July 2026)

Constitution and Bylaws of the IARF, The Companies Act 1985 Company Limited by Guarantee and not Having a Share Capital, Memorandum of Association of International Association for Religious Freedom, section 3. The objects for which the Association is established are:

a) To relieve in case of need people in countries where freedom of religion is prohibited or severely curtailed.

b) To advance religion.

c) To promote education for the public benefit concerning religion.

d) To relieve poverty.

[23] *A Short History of the IARF*, 1.: https://iarf.net/wp-content/uploads/2012/04/A-Short-History-of-the-IARF-Bob-Traer.pdf (accessed 19 July 2026)

religions and the idea of interfaith cooperation, which can be understood as a further development of the two previous trends. The latter began to gain strength primarily from the late 1960s onward with the accession of many non-Christian religious organizations to the IARF. In 1900, liberal religion served as the starting point, from which the emphasis shifted to liberal Christianity a decade later. Consequently, from 1910 through the post-World War II period, interest in liberal Christianity dominated. From 1950 onward, IARF congresses reflected on the relationship between Western liberalism and the world's religions, resulting in the removal of the term "liberal Christianity" from the organization's name in 1969. With the inclusion of Japanese Shinto and Buddhist groups and the strengthening of Indian communities, the third trend increasingly took the lead. By the end of the 20th century, only a handful of European IARF members were still striving to promote liberal Christianity within the association. American Unitarian Universalist members, who previously supported the idea of liberal religion, now emphasize the universal enforcement of religious freedom and have placed interfaith cooperation at the center of their activities.[24] In light of the above, it should be emphasized that the IARF considers interfaith cooperation and interfaith dialogue to be its primary mission, while at the same time its membership includes adherents of the other two traditions. This also underscores the fact that the organization is built on pluralism, acceptance, and mutual respect.

To understand the differing conceptions of religious freedom within the IARF, it is necessary to briefly touch upon the differences in perspective between American Unitarian Universalist and Hungarian Unitarian communities. The Unitarian Church of Hungary is a community founded on Christian values that professes and follows traditional, biblical ideals. As stated above, it was founded in 1568 and is considered one of Hungary's oldest historical churches.[25] In contrast, given its founding in 1825, the American Unitarian Association is not only younger, but has also been much more deeply permeated by modern, liberal thought. In 1961, the American Unitarian community merged with the American Universalist Association, creating a united front among Western liberal religious communities. In light of modern conditions, one of the most significant differences between the American and European communities is that the American organization is not built exclusively on Christian values, but rather follows the ideal of pluralism. Its members include Christians, Buddhists, Hindus, humanists, Jews, Muslims, atheists, agnostics, and, of course, Unitarian

[24] *A Short History of the IARF*, 12.

[25] Fundamental Law of the Hungarian Unitarian Church, adopted by the Synod on 28 June 2012. Preamble and General Provisions

Universalists.[26] This demonstrates that the Unitarian Universalist Association does not define itself exclusively as a Christian community. Its primary goal is no longer solely the teaching of the Bible, but rather individual and communal fulfillment, so that everyone may realize their full potential and follow their own path. The bylaws of the Unitarian Universalist Association also affirm the principle of religious freedom, which is necessary for the realization of the above goal.[27] It is also important to mention that, following the 1989 regime change, the Hungarian Unitarian Church established fruitful sister-church relationships with Unitarian Universalist congregations in the United States.[28]

IV. The History, Structure, and Operations of the IARF

The following aims to provide a general overview of the IARF's organizational structure and scope of activities. The IARF is a nonprofit organization that advocates for the principle of religious freedom worldwide. On May 25, 1900, at a meeting held to mark the 75th anniversary of the founding of the American Unitarian Association, the *Council of Unitarian and Other Liberal Religious Thinkers* was established in Boston; this body is considered the legal predecessor of the current organization. Its first president was Joseph Estlin Carpenter,[29] a professor of Unitarian theology at Manchester College, Oxford, while Charles W. Wendte,[30] an American Unitarian minister, served as secretary for the first two decades. Since its founding, its name has been changed several times,

[26] Unitarian Universalist Association website: https://www.uua.org/beliefs/who-we-are (accessed 19 July 2026)

[27] Unitarian Universalist Association, Bylaws and Rules as amended through December 8, 2025, Section C-2.5. Freedom of Belief: "Congregational freedom and the individual's right of conscience are central to our Unitarian Universalist heritage."

[28] Kovács and Simén, *Overview*: https://unitarius.org/egyhaztortenet/ (accessed 19 July 2026)

[29] Persons of Indian Studies by Prof. Dr. Klaus Karttunen: Joseph Estlin Carpenter (October 5, 1844 – June 2, 1927): Unitarian Theologian and Scholar. Educated at University College School in London, then studied at London University College (M.A. 1863) and Manchester New College (also in London, theology). Also spent a short time at Zürich University in 1866. From 1875, Professor of Ecclesiastical History, Comparative Religion and Hebrew at Manchester New College in London; from 1885, vice-principal of the same college. Moved with the college to Oxford, in 1889, when the name was changed to Manchester College. Retired in 1899 as a vice-principal, but returned in 1906 as the principal. Finally retired in 1915. Wilde Lecturer in Comparative Religion at Oxford University between 1914 and 1924. https://whowaswho-indology.info/1198/carpenter-joseph-estlin/ (accessed 27 July 2026)

[30] The Digital Library of Unitarian Universalism, Charles William Wendte (June 11, 1844 – September 9, 1931): Educated at Meadville Theological School and Harvard Divinity School (graduating in 1869), Charles Wendte served as a Unitarian minister and an official of the American Unitarian Association before becoming Executive Secretary of the International

primarily due to the integration of new ideological directions and the growing diversity of its membership. The first name change took place at the World Congress held in Berlin in 1910.

The IARF underwent significant changes during the first decade of its existence. Initially, Unitarians were in the majority compared to members of other faiths, but by the middle of the decade, liberal or free Christians had become the majority. This change was also reflected in the names of the congresses. In Berlin, the Unitarian members of the Executive Committee proposed that the organization's name no longer refer specifically to Unitarians and the name was changed to "International Congress of Free Christians and Other Religious Liberals."[31] In that Congress, the organizational structure known today as the IARF began to take shape. The Council gradually evolved into an interfaith congress. The organization increasingly focused on promoting religious freedom, tolerance, and cooperation among religious communities. It emphasized the role of common sense and goodwill. In addition to men, women were also elected to leadership positions. Furthermore, in 1910, women participating in the Berlin Congress founded the International Union of Liberal Christian Women, which was later renamed the International Association for Liberal Religious Women.[32] By 1910, the congresses already included interfaith devotions, lectures, and programs in the participants' native languages, as well as excursions or other similar activities organized before or after each congress, which remain part of the congress programs to this day.[33] In 1930, in Arnhem, the organization was officially renamed The International Association for Liberal Christianity and Religious Freedom. Finally, at the 1969 World Congress in Boston, additional non-Christian communities joined the organization, resulting in the association receiving the name by which it is known today: the International Association for Religious Freedom (IARF).[34]

The IARF is the oldest international organization dedicated to promoting dialogue among different churches. It connects 23 countries across 5 continents and numerous churches, all of which share the same vision. The IARF currently consists of a total of 51 members, of which 42 are churches or religious associations, while 9 are internal units or chapters belonging to the organization. Of the 42 churches or religious associations, 17 are Unitarian-affiliated

Council of Unitarian and Other Liberal Religious Thinkers and Workers in 1900: https://www.harvardsquarelibrary.org/biographies/charles-william-wendte/ (accessed 27 July 2026)

[31] *A Short History of the IARF*, 3.

[32] *A summary history written in 1999*, 3.: https://iarf.net/wp-content/uploads/2012/04/Summary-IARF-history-written-1999.pdf (accessed 19 July 2026)

[33] Archives of the Hungarian Unitarian Church, Diocese Collection, Box 43, 6t (a) 11, IARF European Conference - Program

[34] *A Short History of the IARF*, 9.

organizations.[35] With regard to the aforementioned chapters, it is worth emphasizing that these are internal units within the organization that serve as the primary framework for individual membership and engagement, promoting religious freedom and interfaith dialogue at the regional and local levels.[36] The territorial scope of these chapters may extend only to the territory of a single state and only one such internal unit may be established in a given state. However, with the permission of the International Council, multiple chapters may be established within the territory of a single state. A chapter may be established by a group of at least 25 adults. The establishment of a chapter is not subject to mandatory official registration, but it is recommended, as the requirements for chapters include the following: they must have publicly accessible bylaws, prepare annual financial reports, and operate under a democratic form of governance. It is also important to note that both member organizations and chapters are granted one vote each at meetings of the General Assembly, as well as in voting procedures conducted between General Assembly sessions.[37]

The IARF's scope of activities is extremely broad, primarily encompassing the organization of conferences, interfaith debates, and interchurch dialogue. In addition, the IARF collaborates with numerous international organizations to address issues related to the fundamental right to religious freedom, with the aim of promoting discussions on concrete courses of action. Most of the organization's members are not followers of the major world religions, but rather representatives of smaller religions, which is why they often find themselves in a vulnerable position. The IARF provides them with representation and, if necessary, protection. They support minority religious organizations, so that they can assert their rights even in countries where those rights are violated. Firstly, they are informed of their rights. Secondly, they serve as a bridge in establishing and maintaining relationships between religious organizations and governments or international organizations. Finally, they provide financial support to religious organizations in need. Within the United Nations, the IARF holds general consultative status with

[35] The unitarian members of the IARF are: Australia and New Zealand Unitarian Universalist Association (ANZUUA), Canadian Unitarian Council (CUC), Cape Town Unitarians, General Assembly of Unitarian and Free Christian Churches (GAUFCC), Hungarian Unitarian Church, Hungarian Unitarian Church in Hungary, Religious Society of Czech Unitarians, North American Unitarian Association (NAUA), Finnish Unitarian Society, Unitarian Society of the Polish Brethren, Unitarian Union of North East India, Unitarian Universalist Association (UUA), Unitarian Universalist Church of the Philippines Inc. (UUCP), Unitarians - Religious Community of Free Faith, Unitarian Free Religious Community, Unitarian Church in Berlin, and The Unitarian Church Society: https://iarf.net/member-organisations-and-chapters/ (accessed 19 July 2026)

[36] IARF website: https://iarf.net/membership-in-iarf/#chapters (accessed 19 July 2026)

[37] IARF website: https://iarf.net/policy-on-membership/#rights (accessed 19 July 2026)

the Economic and Social Council (ECOSOC), which means it can participate in meetings of various UN bodies, where it can make observations and recommendations. The IARF participates in meetings of the NGO Committees on Freedom of Religion and Belief in Geneva and Brussels. In addition, the organization maintains a presence within the Human Rights Council, where it frequently submits joint statements and observations together with like-minded civil society organizations. It also takes part in annual forums and special sessions organized by the United Nations that address minority rights, non-discrimination, and other related issues.[38]

The IARF's senior leadership and governance structure are organized as follows. The organization's chief representative is the president, currently Robert Ince, a member of the Unitarian Church in the United Kingdom. The president is assisted by a 12-member international council, which also serves as the organization's governing body. The council's members include the organization's vice president, Aayushi Soni of India and its treasurer, Peter le Poole of the Netherlands.[39] Another prominent senior official is the organization's executive secretary, Luke Liniewicz, a Polish lawyer and philosopher, who is responsible for the organization's day-to-day operations.[40]

The IARF's leadership, member organizations, and individual chapters having already been discussed, the paper turns briefly to the internal units that ensure the association's operations. When discussing the organization's founding, the Executive Committee was mentioned. For a long time, it was one of the association's primary bodies and served a function similar to that of the 12-member International Council known today. It is important to note that for many years, the organization itself was referred to as the International Council, which is not comparable to the current governing body.[41]

It is similarly worth mentioning the committees established at the 19th Congress in 1966. The significance of these committees lay in the fact that members adhering to the three aforementioned ideas (liberal religion, free Christianity, and interchurch dialogue) could discuss their positions with one another and arrive at a unified understanding of the right to religious

[38] IARF website, International Advocacy: https://iarf.net/international-advocacy/ (accessed 19 July 2026)

[39] IARF website: https://iarf.net/policy-on-membership/#rights (accessed 19 July 2026) (International Council Meetings are open to the Association's Members. The number of observers at a given meeting may be limited due to practical considerations, for example to only one representative from a Member Organization or Chapter, or to a fixed number of representatives, in which case the observers will be selected by order of registration.)

[40] Website of the Hungarian Unitarian Church: https://unitarius.org/zarokozlemeny-a-vallasszabadsag-nemzetkozi-egyesuletenek-36-kongresszusarol/ (accessed 19 July 2026)

[41] *A Short History of the IARF*, British Involvement in the International Association for Religious Freedom, 21.

freedom.[42] Three committees were established as a first step: "The Christian in the Modern World," "The Religious Approach to the Modern World," and "Dialogue of World Religions." Later, at the 1969 Boston Congress, a fourth commission was established under the name "Peace, Justice and Human Rights."[43] According to the IARF's 1985 bylaws, the Council is authorized to establish the aforementioned committees.[44] At the same time, it is crucial to distinguish between the aforementioned committees and the bodies that currently facilitate the organization's operations.

Today, numerous internal units within the IARF ensure its proper functioning. These units manage key aspects of the organization's activities and strategic planning. Currently, seven working groups operate within the association. The By-Laws Working Group is one of the organization's key units, tasked with reviewing and updating IARF's foundational documents, so that they reflect the association's current situation and future aspirations. The Goals and Mission Working Group is tasked with periodically rethinking the organization's guiding principles in response to the changing social environment, so that IARF can remain at the forefront of its field. The Internships and Volunteers Working Group plays a key role in developing an effective internship program that aligns with IARF's core values. It identifies the steps necessary for interns to gain the knowledge and experience that contribute to their professional development. The Publications and Communication Working Group serves as the voice of IARF, both within the organization and to the outside world. In light of this, its role is to ensure that communications and publications are aligned with the organization's mission and core values. The primary task of the Membership Working Group is to ensure the organization's continued growth in both size and impact. The International Collaboration Working Group supports representatives who represent the organization before the UN in Geneva and New York, the Council of Europe, and the European Parliament. It also aims to advance the IARF's mission in international human rights forums, particularly with regard to religious freedom and the rights of minorities. Finally, the Institute for the Study of Free Religion is an online platform that offers in-depth learning experiences. This online institute offers courses that focus on religion as a liberating force against oppression, aggression, addiction, or slavery.[45]

[42] *A Short History of the IARF*, 12.
[43] *A Short History of the IARF*, 9.
[44] The IARF Bylaws of 1985: Constitution and Bylaws of the IARF: Council, Commissions
[45] IARF website: https://iarf.net/our-new-working-groups/ (accessed 19 July 2026)

V. The Hungarian Unitarian Church in Selected IARF Congresses and Conferences

Since its founding, the IARF has organized 36 world congresses. The first was held in London in 1901, after which subsequent meetings were held every two to three years. Naturally, the outbreak of World War I posed a serious obstacle to holding the congresses. As a result, following the 1913 congress in Paris, the next one could not be organized until 1920 in Boston. Between the two world wars, these meetings were held at varying intervals until the outbreak of World War II, when no world congresses were held at all between 1937 and 1949. During the tense period following the wars, a rule was established whereby the congresses – one of the IARF's primary forms of deliberation – were held every three years. Following the centennial, this interval changed to four years, though it has since changed again due to the COVID-19 pandemic.[46] Another consequence of the pandemic is that the most recent congress – for the first time in the federation's history – was held in a hybrid format, meaning that in addition to on-site participants, numerous invited guests took part in the event online using electronic devices. The most recent, 36th congress took place in 2023 in Kolozsvár, under the title "Faith in Reconciliation."[47] It is also extremely important to mention that the structure of the IARF and, consequently, the conceptual direction of its operations, has been constantly evolving over the years. In what follows, selected IARF meetings will be presented from the perspective of the delegation of the Unitarian Church of Hungary. The discussion focuses on two IARF World Congresses and one European conference. The selection of these events is justified, on the one hand, by the fact that the surviving archival sources allow for a detailed reconstruction of the Hungarian delegation's participation in each case, while on the other hand, all three events shed light on an important aspect of the relationship between the IARF and the Unitarian Church of Hungary. The Davos World Congress draws attention to the challenges of the early socialist era and their international ecclesiastical context. The Boston Congress illustrates the IARF's increasingly diverse operations, both organizationally and geographically. The European conference held in Transylvania emphasizes the region's prominent role in international Unitarian cooperation, while at the same time proposing solutions to the situation that arose after the change of regime.

The 17th IARF Congress was held in Davos, Switzerland, in 1961. The Hungarian district of the Unitarian Church of Hungary was also represented

[46] Archives of the Hungarian Unitarian Church, József Ferencz Collection, Box 1 item 2, document no.1: Bishop József Ferencz's travel plan to the US: status as of April 15, 1969

[47] IARF website: https://iarf.net/congress/ (accessed 19 July 2026)

at this international conference. The members of the delegation were István Pethő,[48] vicar general, Dr. István Gálfalvy, chief administrator of the diocese, and Imre R. Filep, chief clerk of the diocese. The congress was held from 8 to 13 August, 1961. During the Congress, expert speakers presented the material of the event. These items were discussed and debated in group sessions. It was during these group sessions that proposals addressing various issues were drafted, which were then discussed by the Congress during the so-called working sessions. Despite the professional nature of the conference, the participants began every morning of the Congress with a joint devotional service. These devotionals were always led by a pastor from a different ethnic group. In addition to the aforementioned plenary and group sessions, smaller-scale consultations also took place during this period. One of the most tangible outcomes of the Congress was a small-scale meeting attended by the Hungarian delegation, the president of the IARF – Rev. Ernest William Kuebler,[49] the president of the American Unitarian and Universalist Church – Dr. Dana Mclean Greeley,[50] the secretary of the English Unitarian Society – Rev. John Kielty,[51] and numerous other representatives. This meeting served to strengthen international Unitarian ties. In the wake of the wave of socialist nationalization in Hungary, the American and English Unitarian organizations assured the Hungarian delegation that they would assist them in any way possible and encouraged them to turn to the International Court of Justice to seek appropriate justice.[52]

The 20th World Congress of the IARF was held in Boston in 1969. As mentioned earlier, this was the congress that marked perhaps the greatest turning point in the organization's history. On the one hand, after several changes, the organization's name finally took on the form by which it is known

[48] Archives of the Hungarian Unitarian Church, fonds catalog, István Pethő (September 17, 1903 – October 3, 1978) pastor, vicar general: https://unitariuskultura.hu/wp-content/uploads/2023/07/NAS_Fondjegyzek_2023-07.pdf (accessed 27 July 2026)

[49] Cedar Valley Unitarian Universalists, Rev. Ernest William Kuebler (October 29, 1929 – January 2, 1992), President of the IARF and director of the Education Department of the Unitarian Universalist Association: https://cedarvalleyuu.org/wp-content/uploads/2020/09/OCTNL20.pdf (accessed 27 July 2026)

[50] The Digital Library of Unitarian Universalism, Dr. Dana Mclean Greeley (July 5, 1908 – June 13, 1986), the last president of the American Unitarian Association and, upon its merger with the Universalist Church in America, the founding president of the Unitarian Universalist Association: https://www.harvardsquarelibrary.org/biographies/dana-mclean-greeley/ (accessed 27 July 2026)

[51] Obituaries, Unitarian Ministers, 1900-2004, Rev. John Kielty (November 27, 1901 – December 18, 1989), British Unitarian minister, served as General Secretary of the General Assembly of Unitarian and Free Christian Churches from 1949 to 1969: https://unitarianhistory.org.uk/research/index-minister-obituaries-1900-2004/ (accessed 27 July 2026)

[52] Archives of the Hungarian Unitarian Church, Pethő István Collection, Box 1, item 3, Summary letter written for the District Church Council about the Davos Congress

today. On the other hand, it is significant that the organization's diversity continued to grow, as several Japanese Shinto and Buddhist organizations joined the federation in 1969, including the Izuo Konko Temple, the Rissho Kosei-kai, and, in 1970, the Tsubaki Grand Shrine.[53] At the World Congress held in Boston, the Unitarian Church of Hungary was represented by, among others, the then Unitarian chief administrator, József Ferencz, who prepared a detailed report on his trip to the United States, in part to submit to the State Office for Church Affairs.[54] In examining representation at IARF World Congresses, during the Cold War period, including the Boston Congress, it is essential to consider the role and activities of József Ferencz. József Ferencz was the first bishop of the Hungarian Unitarian Church, the Unitarian Church's independent Ninth District. In addition to his episcopal office, he served for many years as a member of the IARF Executive Committee. József Ferencz held a doctorate in church history and canon law as well as the title of professor. He completed his studies at the Unitarian Theological Seminary in Kolozsvár, while also studying in several renowned European university cities, including Vienna, Marburg, Paris, Geneva, and Oxford.[55]

The World Congress in Boston took place from 12 to 20 July, 1969. It served not only as an international conference, but also as a key venue for maintaining and strengthening the international Unitarian network. This is well illustrated by the participation of Chief Steward József Ferencz in the congress, which was connected to a two-month tour of North America. Regarding this tour, it should be emphasized that in the late 1960s, communication between the two continents was significantly more problematic than it is today. Communication relied primarily on correspondence and in-person meetings, so personal visits were of particular importance in establishing and maintaining closer cooperation between the communities. József Ferencz departed for the United States on May 15, 1969 and returned to Budapest on July 29.

During his trip, he visited Unitarian congregations and institutions of higher education in numerous major U.S. cities, including New York, Washington, Chicago, San Francisco, Los Angeles, Cleveland, Buffalo, and Boston. An important part of his program was the time he spent at theological faculties, where he was not merely a guest. He spent nearly a month as a teaching assistant at the Unitarian Theological Faculty affiliated with the University of Chicago (Meadville Theological School of Lombard College), where he gave several lectures to theology students interested in the subject. In addition, he visited the Unitarian Theological Faculty (Starr King School

[53] *A Short History of the IARF*, 9-10.

[54] Archives of the Hungarian Unitarian Church, József Ferencz Collection, Box 1, item 2, document no. 1: Information report on the American trip of Chief Curator József Ferencz

[55] Archives of the Hungarian Unitarian Church, József Ferencz Collection, Box 1, item 2, document no. 1: Newspaper article: Hopes for World Confab on Religion and Peace

for the Ministry) in Berkeley, located not far from San Francisco. During his trip, he presented the history, organization, and operations of the Unitarian Church of Hungary at numerous congregations and church forums, while building relationships with American Unitarian communities through personal meetings. The closeness of these ties is also evidenced by the fact that, on numerous occasions during his trip, he stayed in the homes of Unitarian doctors, lawyers, pastors, and other congregation members, which provided an opportunity to deepen personal relationships and foster trust between the communities. The significance of the tour is also demonstrated by the fact that József Ferencz not only participated in the work of the World Congress, but also delivered a lecture titled "When Hungarian Unitarianism Was Born" on July 17, 1969, at the annual general meeting of the American Unitarian and Universalist Historical Societies.

All of this clearly demonstrates that international Unitarian cooperation continued even during the Cold War, taking place primarily through personal connections, mutual visits, and academic and theological exchanges. In this process, the IARF World Congresses served not only as a forum for meetings, but also frequently provided opportunities to establish and deepen personal and institutional relationships that extended beyond the congress itself.[56]

Questions regarding the terms of office of the IARF executive committee are a common topic at each congress. The General Assembly is responsible for extending the terms of the current executive committee and for any elections that may occur. However, the dates of these General Assemblies are tied to the timing of the World Congresses and are organized concurrently.[57] At each World Congress, the terms of the current officers are often extended, though in many cases personnel changes may also occur. This was one of the primary tasks at the Boston Congress as well, when the General Assembly elected the new officers. The congress elected Dr. Dana McLean Greeley as president, appointed Dr. John Kielty as vice president and secretary-general, and elected van Corcum (identified in the archival source only by this name), head of the Rotterdam branch of the Dutch Planning Office, as treasurer.[58] Several new members were also elected to the executive committee, among them Dr. Lajos Kovács (church registrar, professor of theology in Transylvania and Bishop of the Transylvanian

[56] Archives of the Hungarian Unitarian Church, József Ferencz Collection, Box 1, item 2, document no. 1: Information report on the American trip of Chief Curator József Ferencz

[57] The IARF Bylaws of 1985: Constitution and Bylaws of the IARF, General Meeting, 15. Triennial Meeting

[58] Archives of the Hungarian Unitarian Church, József Ferencz Collection, Box 1, item 2, document no. 1: State Office for Church Affairs, Budapest – information report on the General Assembly of the IARF

Unitarian Church from 1972 to 1994).[59] All the older members remained in their positions, including Imre Filep.[60]

In addition to renewing the leadership positions, there was also discussion about having a member of the secretariat from a socialist country, in connection with which the names of a Unitarian pastor from Prague and a Unitarian theology professor from Romania were brought up. Chief Steward József Ferencz confirmed that the General Assembly did not discuss sensitive topics. Nevertheless, one issue arose that was sensitive from the perspective of the socialist states. The Secretariat had a multi-point proposal that sought to establish the individual right to privacy. Two points in the proposal referred to the fact that certain states maintain records on individuals in a manner that allows them to be accessed not only by judicial bodies, but also potentially by other agencies as well. These points may have been allusions to the identity cards and registries of socialist states. József Ferencz did not elaborate on the proposal itself, calling it confusing and noting that it had not won the approval of the majority of the General Assembly. He also informed the Office of Ecclesiastical Affairs that the aforementioned proposal had been removed from the agenda following comments by himself and Dr. Lajos Kovács. The issue of the Vietnam War, which was still in full swing at the time, also arose at the general assembly and in József Ferencz's view, was "condemned by every right-thinking American." The participants did not submit a proposal regarding this issue, nor did they pass a resolution on it, but they strongly condemned it in their individual remarks.[61]

In addition to its world congresses, the IARF periodically organizes a number of smaller-scale conferences and meetings, some of which are regional

[59] Excerpt from the minutes of the meeting of the Synodal High Council of the Unitarian Church held on March 19, 1972, in Székelyudvarhely: https://epa.oszk.hu/02100/02190/00096/pdf/KM_1972_01_000.pdf (accessed 19 July 2026)

TÓTH, Vilmos: *Unitarian Denominational Pantheonization in the Házsongárd Cemetery of Kolozsvár.* Appendix: Bishops of the Transylvanian Unitarian Church, 1566–1996. Available at:

https://web.archive.org/web/20181025031516/http://www.uni-miskolc.hu/~egyhtort/cikkek/tothvili.htm(accessed 19 July 2026)

[60] National Heritage Institute. Imre Filep: Central missionary minister (based in Kolozsvár, 1942–1944) and founder of the Unitarian congregation in Beszterce. At the end of World War II, he relocated to Hungary (1945); director of the Szentes People's College (1945–1946), then minister of the Unitarian congregation in Hódmezővásárhely (1946–1953). Minister of the Budapest Unitarian congregation (1953–1966), episcopal vicar (1966–1968), and then deputy bishop of the Unitarian Church in Hungary (1968–1970). Member of the Executive Committee of the International Association for Religious Freedom (IARF) from 1959:

https://intezet.nori.gov.hu/public/nemzeti-sirkert/budapest/farkasreti-temeto/filep-imre-remetei-r-filep-imre (accessed 19 July 2026)

[61] Archives of the Hungarian Unitarian Church, József Ferencz Collection, Box 1, item 2, document no. 1: State Office for Church Affairs, Budapest – information report on the General Assembly of the IARF

in nature, while others are smaller-scale gatherings involving only certain segments of the organization. Among these conferences, one worth highlighting was the 1994 Kolozsvár conference, which took place following the political transition. It was held from 18 to 22 July, 1994, under the title "Religion and Human Rights in Europe." One of its main goals was to renew relations with the Hungarian Unitarian Church, as a member of the IARF, following the political transition. Already in the opening address of the conference, statements were made that referred to the stabilization of the post-transition situation regarding the guarantee of the fundamental right to religious freedom. They primarily addressed the right to religious freedom, which, in their view, humanists regarded as a "natural" right, while religious individuals considered it a right granted by God.

Overall, however, they took the position that regardless of whether one is discussing the separation of church and state, a state church system, or cooperation, all forms are capable of ensuring the protection of religious freedom and other human rights, as long as they are provided with secure legal protection and are recognized at the societal level. Among the states that emerged after the collapse of the Soviet Union, they singled out Russia, where ethnic and religious diversity was no less significant than it had been during the Soviet era. In their view, diversity can easily lead to conflict between churches. To avoid this, they called for a new legal framework to regulate the operation of religious organizations, protect religious freedom, and foster cooperation and harmony among different churches. They cited Hungary as a positive example, where the process of church property settlement following the transition to democracy was underway, with the aim of restoring the churches' former standing. Finally, already in the opening remarks, they reached out to Romania, the host country, asking for compliance with the rules set forth in international conventions and for additional rights to be granted to both national and religious minorities.[62]

Conclusion

This study sought to answer the question of how Unitarian communities contribute to the protection of religious freedom and its international representation. Based on a review of the theoretical and normative foundations of religious freedom, as well as a presentation of the historical and institutional characteristics of Unitarian communities, it can be concluded that religious tolerance and freedom of conscience have always been at the center of

[62] Archives of the Hungarian Unitarian Church, Diocese Collection, Box 43, 6t (a) 11, Declaration, IARF European Conference

Unitarian thought. This perspective has also played a decisive role in the development of international relations. The history and operations of the IARF highlight that Unitarian communities played a decisive role in promoting religious freedom. The congresses presented based on archival sources demonstrate that this involvement was not limited to the theoretical level. Rather, it was also realized in concrete international forums and cooperation. Based on the above, one can conclude that Unitarian communities are key players in both the history of religious freedom and its contemporary implementation. Their role in IARF's operations clearly illustrates how religious traditions can contribute to the international promotion of religious diversity, mutual respect, and freedom of conscience.

The Legal Status of Hungarian Reformed Congregations on the West Coast of the United States

Bálint Domonkos Dobos

Introduction[1]

This year, the United States of America celebrates the 250th anniversary of its founding and independence. The nation's quarter-millennium of history offers valuable insights across a wide range of academic disciplines, including jurisprudence and religious freedom. In his seminal work *Democracy in America*, French historian and thinker Alexis de Tocqueville observed crucial aspects of the presumed relationship between American democracy and religion, with a specific focus on religious liberty.[2] This volume remains required reading for anyone seeking a profound understanding of the origins, political structure, and social processes of the United States.

In analyzing the similarities and differences among the various manifestations of religious freedom as a fundamental right, American constitutional law is, in the author's view, indispensable. Numerous examples demonstrate that American constitutional law regards religious liberty as one of the preeminent fundamental rights.[3] Indeed, the United States government regularly monitors and evaluates the state of religious freedom in foreign nations. If one accepts the commonplace notion that substantial differences in perspective exist between European countries and the United States (colloquially framed as "two different worlds"), this divergence is equally palpable to researchers in the field of religious liberty. This disparity

[1] This study was conducted as part of the project "Research in Legal Dogmatics, the History of Public Law, and Comparative Studies of Ecclesiastical Law." Research Project 2024-2026 (10640A800), Károli Gáspár University of the Reformed Church in Hungary, Faculty of Law.

[2] Alexis de Tocqueville, *Az amerikai demokrácia* [*Democracy in America*] (trans. Viktor Frénaud) (Budapest: Európa Könyvkiadó, 1993).

[3] Péter Antalóczy, *Állam és egyház az Amerikai Egyesült Államokban* [*State and Church in the United States of America*] (Budapest: Károli Gáspár Református Egyetem Állam- és Jogtudományi Kar, 2011).

explains why the American legal system remains a permanent subject of study within comparative law curricula across European faculties of law.

However, religious freedom cannot be understood solely through the lens of legislative intent; it must also be examined from the perspective of the "stakeholders," namely, the believers. A constitutional declaration of a fundamental right is of little consequence if, in practice, it is suppressed or heavily restricted (cf. the religious and ecclesiastical policies of the Soviet era). This tension has persisted for centuries and continues to manifest in contemporary times.

This study examines the practical realization of religious freedom through a "simple," concrete question within a specific context: how can one establish a congregation in the United States? In this sense, this paper is less theoretical and functions more like a textbook chapter. Due to the federal structure of the United States, a defining characteristic of its legal system is the dual layer of federal (central) and state regulations. Furthermore, varying regulations exist even at the county level, which directly impact the process of founding a congregation.

Taking these multi-layered aspects into account, this paper models the legal status of Hungarian Reformed congregations in America. Although state-by-state variations are significant, the geographical focus on the West Coast does not alter the underlying legal framework being discussed. The choice of this specific region[4] was guided by personal experience, as I had the opportunity to visit the Independent Hungarian Reformed Church of Ontario, located in the Greater Los Angeles metro area, California. Regarding status-related questions, such as organizational forms, the paper aims to present the differing regulations of the West Coast states (excluding the states of Alaska and Hawaii). Internal ecclesiastical regulations, specifically internal legal norms pertaining to church districts and congregations, fall outside the scope of this research and are mentioned only conceptually. Ultimately, this study aims to facilitate comparative analysis, allowing for a broader perspective on the overarching question of religious freedom.

[4] Gábor János Lányi, A nyugati-parti amerikai magyar református gyülekezetek élete és új távlatai [The Life and New Horizons of the West Coast Hungarian Reformed Congregations in America] (Budapest: Pro Minoritate, 2017), 171–179. For more on this topic, see Nagy, P. (2025). Az elizabethi református egyház élete [Life of the Reformed Church of Elizabeth]. In R. Kiss, G. Lányi, & Z. Bárány (Eds.), Kihívások és útkeresések a magyar református egyház 20. századi történetében [Challenges and Search for Direction in the 20th-Century History of the Hungarian Reformed Church] (151–170). Károli Gáspár University Faculty of Theology Research Institute of Church History; Calvin Publishing House of the Reformed Church in Hungary.

I. Federal Regulations

In the United States, the primary norms governing churches, ecclesiastical communities, and religious organizations are found at the highest level of legislation: the federal level. As with most legal systems, the cornerstone of American law is its Constitution. Within the 1791 amendments (the Bill of Rights), the framers declared the fundamental right to religious freedom in the very First Amendment, stating: "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof …"[5]

The American Constitution employs a – at the time of its conception – novel legal mechanism to guarantee religious liberty. At the time of the birth of the United States, the desire for the free exercise of religion, independent of state interference, was deeply rooted in the psyche of the American people. A significant portion of the English colonists arriving on the American continent were Protestant believers fleeing religious persecution in the wake of the ecclesiastical conflicts of contemporary Europe. They envisioned not merely a new home, but an opportunity to forge a nation heavily inspired by Christian teachings.

In contrast, some of the subsequent historical conflicts between church and state in Europe often resulted in violent separations that could be characterized as anti-religious or anti-clerical (e.g., the French Revolution). In most European states, separation did not resolve these conflicts, as the underlying friction stemmed from a historical rivalry between secular and ecclesiastical powers vying for supremacy. In America, however, the separation of church and state was viewed as a vital guarantee for safeguarding the right to free religious practice. The constitutional text does not explicitly use the term "separation" - instead, it restricts state power by prohibiting both the creation of a state church (the Establishment Clause) and the restriction of free worship (the Free Exercise Clause). Consequently, the framers created a unique environment for legal interpretation. The objective was clearly not to regulate religion or to persecute and restrict churches, but rather the opposite: to establish and secure the conditions necessary for the free exercise of faith.

It follows from this framework that the United States government cannot establish a federal department of religious affairs or a ministry dedicated to this domain. Furthermore, there is an absence of codified statutory laws specifically governing individual churches, unlike the domestic, Hungarian legislation, such as Act CCVI of 2011 on the Right to Freedom of Conscience and Religion and on the Legal Status of Churches, Religious Denominations,

[5] The Constitution of the United States (1787) – First Amendment (Bill of Rights, 1791).

and Religious Communities.[6] In America, the federal government cannot interfere in the internal life of religious communities at any level. To illustrate this autonomy, several landmark judicial precedents are instructive.

In *United States v. Ballard* (1944),[7] the Supreme Court ruled that the state (secular authority) cannot investigate the truth or veracity of religious doctrines. Moreover, in the event of theological disputes, secular courts must accept the decision rendered by the highest ecclesiastical tribunal of the church, as established in *Watson v. Jones* (1871).[8] However, in purely secular matters – such as criminal offenses, property disputes, and civil law controversies – secular forums retain jurisdiction over their ecclesiastical counterparts.

Nevertheless, labor law remains a sensitive, borderline area in both Hungarian and American ecclesiastical law. In recent years, courts in both jurisdictions have frequently had to weigh which authority has the right to review and adjudicate disputes involving employees in religious employment relationships. In the majority of cases, employees whose employment was terminated by the church (as employer) allege unlawful discrimination. This raises the most significant modern question at the intersection of canon law and labor law: can a religious employer make hiring and firing decisions based on ideological and theological considerations? (A similarly compelling question is the conscientious objection to armed military service). In a landmark 2012 case (*Hosanna-Tabor Evangelical Lutheran Church and School v. EEOC*)[9] the Supreme Court ruled unanimously (9–0) that secular labor laws cannot be enforced against religious congregations regarding their decisions to select or dismiss their ministerial leaders.

While these judicial precedents safeguard the operation of congregations, another critical aspect of church administration is determined through federal taxation. The Internal Revenue Service (IRS), a bureau of the Department of the Treasury, is responsible for federal tax collection and the enforcement of statutory tax laws. Because the issue of taxation was a primary catalyst for American independence, it remains not only an existential and legal matter but also a fundamental question of social policy and civil liberty. This applies equally to churches, which enjoy general tax-exempt status. This exemption raises a highly debated regulatory question: does the tax-exempt status of churches constitute a form of state subsidy? From a constitutional standpoint, this is a significant issue, as the First Amendment explicitly states that the

[6] Act CCVI of 2011 *on the Right to Freedom of Conscience and Religion and the Legal Status of Churches, Denominations and Religious Communities* (Hungary)

[7] United States v. Ballard, 322 U.S. 78 (1944).

[8] Watson v. Jones, 80 U.S. (13 Wall.) 679 (1871).

[9] Hosanna-Tabor Evangelical Lutheran Church and School v. Equal Employment Opportunity Commission (EEOC), 565 U.S. 171 (2012).

government may not directly support religion. Yet, tax exemption provides a substantial indirect financial advantage. This constitutional tension was resolved in 1970 in *Walz v. Tax Commission,*[10] where the Supreme Court affirmed that the tax-exempt status of religious organizations does not constitute state sponsorship. Instead, it prevents excessive government entanglement and secures their independence, as taxing churches would require the state to audit church finances, which would amount to severe state intervention and violate religious freedom.

In the registry of the federal tax authority, the tax-exempt status for non-profit organizations (charitable, religious, or educational entities) is designated by the 501(c)(3) code, which congregations receive automatically. This status exempts these organizations from federal income tax. However, unlike other non-profit entities, churches receive special treatment: they are not required to file an annual information return (Form 990) with the IRS, further ensuring the avoidance of the entanglement of church and state. Additionally, contributions made by congregants are tax-deductible from their personal income taxes.[11] Although this regulatory framework has existed conceptually since the founding, its modern form was codified into the Internal Revenue Code (IRC) via the Tax Reform Act of 1954.[12]

However, tax-exempt status is not an absolute right; congregations can lose it if their activities violate compelling public policy. In 1983, in *Bob Jones University v. United States*,[13] the Supreme Court ruled in favor of the IRS after the agency revoked the 501(c)(3) status of the religious university because, based on its religious beliefs, the institution prohibited interracial dating and marriage among its students.

In summary, at the federal level, churches are governed by constitutional and tax regulations that are uniformly applicable throughout the territory of the United States.

II. State Level

My research focuses on the West Coast of the United States. I primarily examine the regulations of the State of California, as the aforementioned Hungarian Reformed congregation is located there, making California

[10] Walz v. Tax Commission of the City of New York, 397 U.S. 664 (1970).

[11] Internal Revenue Service (IRS): Tax Guide for Churches and Religious Organizations (Benefits and responsibilities under Section 501(c)(3) of the Internal Revenue Code). Publication 1828, Department of the Treasury, Washington D.C.

[12] Internal Revenue Code (IRC), 26 U.S.C. § 501(c)(3) – Exempt organizations (Tax Reform Act of 1954 and subsequent amendments).

[13] Bob Jones University v. United States, 461 U.S. 574 (1983).

statutory law applicable to it. However, for the purpose of comparative analysis, this paper also references the differing regulations of other states.

The most critical state-level regulation affecting congregations invariably concerns their legal status. It is determined at the state level under which 'category' of legal entity a given organization is registered. In the United States, regulators often grant religious legal entities the status of an association or a non-profit corporation. The State of California has established a distinct category specifically for congregations, known as a *Nonprofit Religious Corporation*. This entity operates similarly to a business corporation, with the stipulations that it cannot have shareholders and cannot generate profit. The traditional conditions regarding membership are tailored by each congregation to reflect its own identity. In this sense, congregations are legally treated as corporate entities listed in state registries and incorporated by the appropriate authority, namely the Secretary of State. They must file Articles of Incorporation and adopt internal corporate rules, known as bylaws.[14]

In contrast, the State of Washington registers congregations under a simple non-profit form,[15] while states such as Nevada or Arizona permit the so-called *Corporation Sole* model (wherein property is vested not in a corporate entity, but in a specific officeholder). This significantly impacts organizational operations, as the legal questions surrounding assets differ fundamentally in sole proprietorship structures. Regarding regulatory stringency, California is among the more rigorous states with high bureaucratic demands, whereas Nevada adopts a more liberal approach with lower bureaucratic hurdles for churches. Compared to European practices, the Anglo-American legal tradition regarding corporate personality exhibits entirely distinct characteristics.

The question of tax exemption also emerges at the state level, though its subject matter differs from federal taxation. The most critical and prominent area affecting the daily operations of congregations involves property law – specifically, exemption from property tax. Here, the state strictly scrutinizes the tax-exempt status of real estate owned by the congregation, differentiating between the church building, the parking lot, the parsonage, and other facilities. For instance, Washington State caps the size of tax-exempt property at 5 acres.[16]

Furthermore, state-level regulations govern the conditions for paying sales tax, displaying significant variations from state to state. In Utah, congregations

[14] California Corporations Code, Title 1, Division 2, Part 4: Nonprofit Religious Corporations (§§ 9110–9690).

[15] Revised Code of Washington (RCW), Chapter 24.03A – Washington Nonprofit Corporation Act.

[16] Revised Code of Washington (RCW), Chapter 24.03A – Washington Nonprofit Corporation Act.

more readily obtain tax exemptions when purchasing essential equipment for church buildings (basic fixtures), whereas acquiring such concessions elsewhere can be an arduous and complex process.

Congregations may also apply for state income tax exemption, but in California, the state tax authority (Franchise Tax Board) reviews the eligibility criteria through a separate, dedicated administrative procedure.

Certain regulatory areas fall under what is here categorized as a third level, though it is important to note that state and local regulations frequently overlap, particularly regarding real estate and property law matters.

III. Local Level

The local level encompasses the body of regulations issued by counties and municipalities. Unlike in Hungary, counties in the United States possess distinct regulatory jurisdictions. Furthermore, municipal ordinances can heavily influence the daily lives of local congregations.

Zoning laws fall into this category and fall under municipal jurisdiction. Municipalities have the authority to determine whether religious activities can be conducted on a specific piece of real estate, which is fundamentally a matter of urban planning. Recognizing the potential threat of discriminatory municipal zoning ordinances, the federal legislature protects churches through the *Religious Land Use and Institutionalized Persons Act* (RLUIPA).[17]

To establish themselves in a given area, congregations must typically apply for a *Conditional Use Permit* (CUP) from local authorities. In most cases, this process requires participation in a public hearing, where local residents can voice objections regarding issues such as noise control or architectural style.

Other building-related regulations – including fire safety codes, property-use rights, construction standards, and public safety regulations – can be issued at both the state and local levels, further demonstrating the institutional overlaps between these two tiers of governance.

IV. The Independent Hungarian Reformed Church of Ontario

The legal frameworks described and analyzed above apply uniformly to Hungarian Reformed congregations across America. One of the most prominent West Coast congregations, which also serves as the seat of a dean, is the Independent Hungarian Reformed Church of Ontario, located in the eastern part

[17] Religious Land Use and Institutionalized Persons Act (RLUIPA), 42 U.S.C. §§ 2000cc et seq. (2000).

of the Los Angeles metropolitan area. The congregation was founded in 1959 by Hungarian immigrant families, under the pastoral leadership of the Rev. Bertalan Négyessy, who served as its pastor until 1989 and strategically established the adjacent residential units to ensure the congregation's financial self-sufficiency.[18] The term "independent" in the congregation's name does not merely denote local congregational autonomy, but signifies its affiliation with the American Hungarian Reformed Church (*Amerikai Magyar Református Egyház*) a distinct denomination that originated from the rejection of the Tiffin Agreement, maintaining direct structural ties to the Reformed Church in Hungary rather than assimilating into American denominational structures (such as the Calvin Synod within the UCC).[19] The current spiritual leader and "administrator" of the congregation – and indeed of the Reformed community on the West Coast – is Rev. Attila Ágoston-Palkó.

I had the privilege of visiting and learning about the congregation firsthand in the summer of 2025. Their property is situated in a suburban residential area and features two church buildings, a fellowship hall, and a row of administrative offices (also configured as a hall). On an adjacent lot, the congregation owns a row of townhouses reserved for visitors or leased out, primarily to support Hungarian families. As I learned, the smaller and older of the two church buildings is currently leased to a local Mexican religious community for musical worship services.

The congregation complies with federal, state, and local regulations alike, among which the leasing of real estate appears most curious from a legal standpoint. Although congregations operate as non-profit organizations, their institutional survival often depends on property leasing, a practice explicitly permitted under American law. This activity falls under the category of Unrelated Business Income Tax (UBIT). Certain properties can be leased tax-free (e.g., to another non-profit organization), but purely commercial leases (such as residential apartments) are subject to taxation. This study, however, does not extend to the complexities of American mortgage law, which represents another distinct field of interest.

[18] Sándor Károly Molnár, Az Amerikai Magyar Református Egyház Központi Egyházmegyéjének jegyzőkönyvei 1910–1937 között [Minutes of the Central Classis of the American Hungarian Reformed Church between 1910–1937]. Klebelsberg Kuno Ösztöndíj kutatási beszámoló [Klebelsberg Kuno Scholarship Research Report] (Budapest: Külgazdasági és Külügyminisztérium, 2019), 6–7. Available at: https://klebelsbergosztondij.hu/wp-content/uploads/2025/03/Molnar-Sandor-K-beszamolo-2018.pdf [08. 24. 2026]

[19] Sándor Károly Molnár, Az Amerikai Magyar Református Egyház Központi Egyházmegyéjének jegyzőkönyvei 1910–1937 között [Minutes of the Central Classis of the American Hungarian Reformed Church between 1910–1937]. Klebelsberg Kuno Ösztöndíj kutatási beszámoló [Klebelsberg Kuno Scholarship Research Report] (Budapest: Külgazdasági és Külügyminisztérium, 2019), 6. Available at: https://klebelsbergosztondij.hu/wp-content/uploads/2025/03/Molnar-Sandor-K-beszamolo-2018.pdf [08. 24. 2026]

Conclusion

The objective of this research was to present the legal status of American congregations and the scope of state and local regulations governing them. While regulations across the two continents share certain similarities, it is evident that the American legislature coordinates the operation of religious organizations through an entirely different paradigm. No statutory laws specifically dictating church affairs exist within the corpus of American legislation; instead, state frameworks focus heavily on taxation and matters affecting the existential viability of congregations.

After 250 years, religious diversity and norms inspired by Christian traditions continue to play a vital role in the United States. This heritage is proudly expressed through various national symbols (*"In God We Trust"*). Although the constitutional dimensions of the separation of church and state remain a subject of intense debate among scholars and American citizens alike, the United States remains a nation where religious freedom is upheld as a most fundamental right.

Could I Decide Too? Children's Freedom of Religion in School and Beyond*

Marcell Bodorkós

Introduction[1]

Today, both children's rights and the issues surrounding freedom of thought, conscience, and religion play a prominent role in legal and social discourse. An intriguing question is how parents and states can reach a consensus in this area. How far do parental rights extend and where do the rights of the child begin? Is there a particular age or significant life event at which a child can independently decide on matters concerning their faith and beliefs?

Within legal scholarship, the field of children's rights is a relatively new area that still contains many unexplored aspects. Of particular significance in this regard is the 1989 United Nations Convention on the Rights of the Child (hereinafter: CRC or Convention), which has been ratified by every UN member state *except* the United States. The Convention recognizes the freedom of thought, conscience, and religion as a fundamental right of every child. However, the issue is far from straightforward. Even during the drafting process, it proved to be one of the most difficult topics to resolve, as considerable differences became apparent among various religions and states regarding the extent to which children should be allowed to freely choose their faith or the degree to which parents should retain authority in making such decisions. In practice, this right of the child frequently comes into conflict with parental beliefs and values, as well as with institutional expectations.

* Artificial intelligence (OpenAI GPT-5.5) was used solely for language editing and translation of the manuscript. All substantive arguments, analyses, and conclusions are the author's own.

[1] This study was conducted as part of the project „Research in Legal Dogmatics, the History of Public Law, and Comparative Studies of Ecclesiastical Law." Research Project 2024-2026 (10640A800), Károli Gáspár University of the Reformed Church in Hungary, Faculty of Law.

I. The Emergence of Article 14 of the Convention on the Rights of the Child

During the negotiations leading to the drafting of the Convention, one of the most difficult issues to resolve proved to be the question of children's freedom of thought, conscience, and religion. The article addressing this issue was prepared by an informal drafting group composed of representatives from Bangladesh, China, the Holy See, Italy, Mexico, and the Netherlands, while Morocco was responsible for coordinating the process.[2]

The first proposal for the provision was submitted by the United States in 1983 and was almost identical to Article 18 of the International Covenant on Civil and Political Rights (hereinafter: ICCPR).[3] The proposed text guaranteed children's right to freedom of thought, conscience, and religion, subject to certain state-imposed limitations: "…subject only to such limitations as are prescribed by law and are necessary to protect public safety, order, health, or morals."[4] This wording was particularly appealing to Western delegations. Their argument was based, among other things, on the premise that the rights guaranteed under the ICCPR apply to everyone without any age-related restrictions; therefore, children should not constitute an exception.

However, this reasoning also gave rise to a difficult fundamental rights issue that had not been addressed by the ICCPR itself: the relationship between parents and children regarding the free choice of religion. Several Western delegations expressed concerns in this regard, including the Holy See and Canada.

As a consequence, paragraphs 3 and 4 of the draft article incorporated provisions concerning respect for parental rights. Paragraph 3 of the draft stated that the state should respect the rights and responsibilities of parents – or, where applicable, legal guardians – to provide guidance consistent with the evolving capacities of the child. Paragraph 4 guaranteed the right of children and parents to religious and moral education consistent with their convictions.

For the Islamic delegates participating in the working group, the proposed wording of the article was unacceptable because it conflicted with the teachings of the Qur'an.[5] According to their understanding, a child cannot change his or her religion; a child who abandons Islam effectively ceases to

[2] Ágnes Lux, *Children's Rights and Christianity: The International Child Rights Obligations of the Holy See* (Budapest: ORAC Kiadó Kft. – Centre for Social Sciences, 2022), 18.

[3] United Nations: *International Covenant on Civil and Political Rights*, adopted 16 December 1966, entered into force 23 March 1976, Art. 18.

[4] Lux, *Children's Rights and Christianity*, 18.

[5] Ibid., 18.

"exist" for his or her father.[6] They therefore proposed that the Convention explicitly allow national legislation to restrict the child's right to freedom of religion. The Moroccan delegation subsequently submitted a revised draft that subjected the rights in question to significantly stricter limitations.

This proposal was firmly rejected by the Western delegations. They feared that such an approach would expose individuals – in this case, children – to a much greater degree of state arbitrariness. The final text may therefore be regarded as a compromise solution that, to a certain extent, acknowledged the concerns of Islamic states.[7] This compromise also contributed to securing the broadest possible ratification of the Convention. Similarly, the Convention refrained from defining the beginning of childhood, partly in recognition of the differing religious and cultural traditions of its member states.

The declarations attached to the Convention[8] make it evident that the issue of children's freedom of religion is particularly difficult to regulate within the framework of an international treaty. Several ratifying States declared that certain provisions of the Convention conflicted with their domestic traditions or legal systems and therefore would either be interpreted in accordance with those traditions or not applied at all. In its interpretative declaration, Algeria emphasized that paragraphs (1) and (2) of Article 14 would be interpreted exclusively in accordance with the spirit of the Algerian legal system. It highlighted that Islam is its state religion and referred to its Family Code, according to which a child's education must be conducted in accordance with the father's religion.[9]

Iran[10] and Iraq[11] also welcomed the adoption of the Convention but expressed reservations concerning provisions they considered incompatible

---

[6] Témi Tidafi, "Kafalah: Religion- and Culture-Dependent Adoption," *Family, Child, Youth Journal* 5 (5), 1996, 13–17.

[7] Lux, *Children's Rights and Christianity,* 19–20.

[8] United Nations Treaty Collection, *Convention on the Rights of the Child – Reservations and Declarations*, https://treaties.un.org/pages/ViewDetails.aspx?src=TREATY&mtdsg_no=IV-11&chapter=4&clang=_en (accessed 23 June 2026).

[9] "The provisions of paragraphs 1 and 2 of article 14 shall be interpreted by the Algerian Government in compliance with the basic foundations of the Algerian legal system, in particular: - With the Constitution, which stipulates in its article 2 that Islam is the State religion and in its article 35 that "there shall be no infringement of the inviolability of the freedom of conviction and the inviolability of the freedom of opinion"; - With Law No. 84-11 of 9 June 1984, comprising the Family Code, which stipulates that a child's education is to take place in accordance with the religion of its father." United Nations Treaty Collection, Reservation of Algeria to the Convention on the Rights of the Child.

[10] "The Islamic Republic of Iran is making reservation to the articles and provisions which may be contrary to the Islamic Shariah, and preserves the right to make such particular declaration, upon its ratification." United Nations Treaty Collection, Reservation of the Islamic Republic of Iran to the Convention on the Rights of the Child.

[11] "The Government of Iraq has seen fit to accept [the Convention] … subject to a reservation in respect to article 14, paragraph 1, concerning the child's freedom of religion,

with the principles of Islamic Sharia law. To this day, the Committee on the Rights of the Child continues to remind States, through its concluding observations and recommendations, of their obligation to respect this right. Article 14 of the Convention provides that:

1. States Parties shall respect the right of the child to freedom of thought, conscience and religion.
2. States Parties shall respect the rights and duties of the parents and, when applicable, legal guardians, to provide direction to the child in the exercise of his or her right in a manner consistent with the evolving capacities of the child.
3. Freedom to manifest one's religion or beliefs may be subject only to such limitations as are prescribed by law and are necessary to protect public safety, order, health or morals, or the fundamental rights and freedoms of others.

Article 14 of the final text of the Convention guarantees children's right to freedom of thought, conscience, and religion. By referring back to Article 5 of the Convention, paragraph 2 emphasizes respect for the right of parents to provide guidance to their children in accordance with their "evolving capacities." This represented an innovative approach compared to earlier international instruments. For example, while the ICCPR places primary emphasis on parental rights in matters of religious and moral upbringing and subordinates the child to those rights, the Convention on the Rights of the Child places the child's own convictions at the centre of the provision.[12] Paragraph 3 of Article 14 further defines, in a narrowly tailored manner, the circumstances under which the exercise of this right may be restricted.

As noted above, the United States remains the only UN Member State that has not ratified the Convention on the Rights of the Child. While the failure to ratify has numerous political and constitutional explanations, conservative religious parental advocacy groups have also played a significant role in the debate surrounding Article 14. These groups fear that recognizing children's freedom of thought, conscience, and religion in an international treaty would diminish the primary role of parents in the religious upbringing of their children. Article 14 is often interpreted as being opposed to religious education altogether or as seeking to ensure that children either receive no religious

as allowing a child to change his or her religion runs counter to the provisions of the Islamic Shariah." United Nations Treaty Collection, Reservation of Iraq to the Convention on the Rights of the Child.

[12] Mária Herczog (ed.), *Handbook for the Implementation of the Convention on the Rights of the Child*, UNICEF, 2009, 135.

education or are educated contrary to their parents' faith.[13] This demonstrates that the issue of children's freedom of religion has constituted a significant source of ideological and political conflict not only during the drafting process of the Convention but also throughout its subsequent international reception.

II. Practical Challenges in the Application of Article 14

The right to freedom of thought, conscience, and religion is a fundamental right guaranteed to every natural person without discrimination by several international legal instruments. The text of the CRC clearly identifies freedom of religion as a right of the child, which may easily come into conflict with parental rights. The Convention requires parental guidance – or, where applicable, the guidance of a legal guardian – but such guidance must always be provided in a manner consistent with the child's evolving capacities. Article 5 of the Convention addresses parental guidance and the evolving capacities of the child, providing that:

> States Parties shall respect the responsibilities, rights and duties of parents or, where applicable, the members of the extended family or community as provided for by local custom, legal guardians or other persons legally responsible for the child, to provide, in a manner consistent with the evolving capacities of the child, appropriate direction and guidance in the exercise by the child of the rights recognized in the present Convention.

According to the interpretation of the Convention, this right to provide guidance does not derive from a right of control over children but rather from the parental role and responsibility. Parents are expected to assist their children in exercising their rights until they become capable of exercising those rights independently. Within the framework of the Convention, parental authority in matters of upbringing primarily serves the exercise of children's rights, an approach that does not necessarily correspond to the practice of other national or international legal forums.[14]

It is important to note that the text of Article 5 does not refer exclusively to parents in relation to guidance. Taking the best interests of the child into account, such guidance may also be provided by the extended family or the

[13] Ágnes Lux, "The (Almost) Universal Convention on the Rights of the Child: On the Background of the Delay in U.S. Ratification," *Családi Jog* 2019 (1), 37–41.

[14] Attila Lápossy, *Between Autonomy and Protection? Constitutional Cornerstones of Children's Fundamental Rights Subjectivity, Exercise of Rights and Protection of Rights* (Budapest: ORAC Publishing House, 2025), 133–136.

wider community. Furthermore, the concept of guidance must be interpreted in light of the spirit of the Convention as a whole, particularly Article 3, concerning the best interests of the child, and Article 12, concerning the child's right to express his or her own views. Guidance cannot involve any form of physical or psychological violence, as emphasized by Article 19 of the Convention.

Based on these provisions, it may be concluded that the Convention does not support the notion that children should automatically follow the religion of their parents until reaching the age of eighteen.[15] At the same time, the interpretation of these provisions is somewhat complicated by Article 8, on the preservation of identity, Article 20, concerning the preservation of the identity of children deprived of their family environment, and Article 30, relating to children belonging to minority or Indigenous groups. A combined interpretation of these provisions suggests that no clear boundary can be drawn between children's freedom of religion, the preservation of their religious identity, and the maintenance of family and cultural traditions. This, in turn, leaves significant room for interpretation and discretion on the part of legal practitioners.

Overall, the Convention introduced a fundamentally new approach by placing the child's own convictions at the centre of the analysis and thereby making the *child* the direct holder and exerciser of the right in question. Parental rights are subordinated to this objective; parents do not exercise the right on behalf of the child but rather facilitate its exercise in a manner appropriate to the child's level of development. At the same time, it is important to emphasize that this child-centred approach is by no means intended to operate to the detriment of parents. Its purpose is to strengthen family unity through support tailored to the child's evolving capacities and through shared decision-making processes.

III. Children's Freedom of Religion in Europe

III.1. Children's Freedom of Religion under the European Convention on Human Rights

In addition to the United Nations Convention on the Rights of the Child, another document of particular significance to the subject of this study is the Convention for the Protection of Human Rights and Fundamental Freedoms (hereinafter: ECHR), which was incorporated into Hungarian law by Act

[15] Mária Herczog (ed.), *Handbook for the Implementation of the Convention on the Rights of the Child* (UNICEF, 2009), 135–140.

XXXI of 1993. Article 9 of the ECHR provides for freedom of thought, conscience, and religion:

1. Everyone has the right to freedom of thought, conscience and religion; this right includes freedom to change his religion or belief and freedom, either alone or in community with others and in public or private, to manifest his religion or belief, in worship, teaching, practice and observance.
2. Freedom to manifest one's religion or beliefs shall be subject only to such limitations as are prescribed by law and are necessary in a democratic society in the interests of public safety, for the protection of public order, health or morals, or for the protection of the rights and freedoms of others.

Article 2 of Protocol No. 1 to the ECHR further recognizes the right of parents to choose the religious and philosophical upbringing of their children:

> "No person shall be denied the right to education. In the exercise of any functions which it assumes in relation to education and to teaching, the State shall respect the right of parents to ensure such education and teaching in conformity with their own religious and philosophical convictions."

From the perspective of children's rights, it is important to note that the ECHR does not define the concept of the child, nor does the term itself appear in the text. In this regard, the Court generally relies on the definition contained in the Convention on the Rights of the Child.[16] Article 5 (1) (d), concerning the right to liberty and security, refers to a "minor," while Article 6(1), concerning the right to a fair trial, refers to a "juvenile." However, the use of these concepts is not entirely consistent.

The ECHR contains only a limited number of provisions which specifically affect children. These include Articles 5 and 6, discussed above, as well as Article 2 of Protocol No. 1 concerning the right to education and issues closely related to children's freedom of religion. Otherwise, the ECHR does not contain provisions which specifically address children; its guarantees apply equally to all human beings without distinction.

In Europe, the Convention on the Rights of the Child is primarily given effect through the relevant provisions of the ECHR and the closely related jurisprudence of the European Court of Human Rights. Nevertheless, it is important to emphasize that this process is neither automatic nor entirely consistent. As can already be seen from the uncertainty surrounding the definition of the child, the Court's jurisprudence may depart from the

[16] See *Case of Güveç v. Turkey*, Application No. 70337/01, Judgment of 20 January 2009.

provisions of the Convention on the Rights of the Child.[17] At the same time, the Court has incorporated the principle of the best interests of the child, enshrined in Article 3 of the CRC, into its case law. On numerous occasions, the Court has relied upon this principle, most frequently in connection with Article 8 of the ECHR concerning the right to respect for private and family life.

The case law discussed in the following section also illustrates the tension that exists between a fundamental right guaranteed to everyone – including children – the parental right to direct a child's upbringing, and the principle of state neutrality.

III.2. ECtHR Case Law Relating to Children's Freedom of Religion

Until the 1990s, the Court did not possess a coherent body of jurisprudence concerning freedom of religion.[18] While in some cases it upheld the maintenance of state churches, on other occasions it recognized the legitimacy of protecting the secular character of the constitutional order.[19] Over the past few decades, however, the volume of case law has increased significantly, a development that the Court itself attributes to the growing prominence of religious issues within social and political discourse.

Several identifiable questions emerge from the Court's religion-related case law: "the extent to which a state may protect a dominant religion or its secular character at the expense of minority interests; how the peaceful coexistence of followers of different religions and cultural traditions can be ensured; and how the state should respect the autonomy of religious communities."[20] The cases examined in this study, all concerning children's freedom of religion, can be further categorized within these broader themes. The most frequently occurring categories involve education, the protection of private life, and matters relating to alternative care arrangements.

---

[17] Boldizsár Szentgáli-Tóth, "Children's Rights in the Case Law of the European Court of Human Rights, with Particular Regard to Hungarian Cases," in *Gyermekjogi panoráma* (Budapest: ELTE Eötvös József Publishing House, 2019), 75–94, at 8–9.

[18] Balázs Schanda and Annamária Csiziné Schlosser, "Recent Developments in the ECtHR's Freedom of Religion Case Law", *Iustum Aequum Salutare*, 2009 (2), 67–81.

[19] Pál Sonnevend and Eszter Bodnár (eds.), *Commentary on the European Convention on Human Rights* [*Az Emberi Jogok Európai Egyezményének kommentárja*] (Budapest: HVG-ORAC, 2021), 219.

[20] Balázs Schanda, *Christian Culture – State and Church – Freedom of Religion: Studies on Freedom of Religion and State Church Law* [*Keresztény kultúra – Állam és egyház – Vallásszabadság: Tanulmányok a vallásszabadság és az állami egyházjog köréből*] (Budapest: Pázmány Press, 2022).

As discussed in the previous chapter, the Court relies heavily on the provisions of the Convention on the Rights of the Child in cases involving children, although references to the CRC are not always consistent. Applications may be submitted regardless of age and legal capacity under domestic law is not a prerequisite for bringing a complaint before the Court. In practice, however, very few cases are initiated directly by children themselves. Instead, applications are generally lodged by parents or legal representatives, and the Court tends to assess the extent to which state intervention has restricted the exercise of parental rights.[21]

In educational cases, the Court's jurisprudence is based on the premise that parents bear primary responsibility for the education of their children and may therefore expect the state to respect their religious and philosophical convictions.[22] At the same time, it is important to emphasize that parental rights do not constitute an absolute entitlement to shape every aspect of a child's education according to their own beliefs. The state's obligation extends only to respecting those convictions. This most commonly manifests itself through freedom of school choice, including the possibility of attending private or denominational schools.[23]

According to the Court's case law, where the interests of the child and those of the parents come into conflict, national authorities are required to strike a fair balance between the competing interests. In this process, the best interests of the child occupy a central position and, depending on the significance of the issue at stake, may override parental rights.[24]

A particularly important principle is that the state must act as a neutral and impartial organizer of religious education. The purpose of public education is to provide knowledge in a pluralistic, objective, and critical manner. However, this does not mean that a student may be exempted from compulsory education on religious grounds. Furthermore, legitimate aims capable of restricting individual freedom of religion may include the integration of children from diverse cultural backgrounds and the promotion of gender equality.[25]

As will be demonstrated in the following case studies, compulsory swimming lessons, sex education, and other mandatory school activities serve to develop children's fundamental competencies and ensure that all children

[21] Lápossy, *Between Autonomy and Protection?*, 136.

[22] European Union Agency for Fundamental Rights – Council of Europe: *Handbook on European Law Relating to the Rights of the Child* (Luxembourg: Publications Office of the European Union, 2015), 37–38.

[23] Lápossy, *Between Autonomy and Protection?*, 138

[24] Ibid., 142.

[25] Mária Herczog (ed.), *Handbook for the Implementation of the Convention on the Rights of the Child* (UNICEF: 2009), 138.

have equal opportunities in life. No child should be deprived of these opportunities, even on the basis of religious objections or parental educational rights.

The three cases selected for this study each highlight a different aspect of children's religious freedom within the school environment. Together, they illustrate the types of conflicts that commonly arise between children, parents, and educational institutions. The cases provide a broader understanding of the considerations taken into account by the European Court of Human Rights when assessing children's autonomous exercise of religious freedom.

III.3. Osmanoğlu and Kocabaş v. Switzerland (No. 29086/12)[26]

This application was submitted by a Muslim couple living in Switzerland concerning the compulsory swimming lessons attended by their prepubescent daughters. Relying on their religious convictions, the parents requested an exemption from the mandatory school swimming classes, which, under the regulations of the Canton of Basel, were conducted on a co-educational basis. The Swiss authorities rejected the request. Nevertheless, the parents continued to prevent their daughters from attending the classes. As a result, the authorities imposed a fine of 350 Swiss francs per parent and per child, amounting to a total of 1,400 Swiss francs.

According to the applicants, their right to freedom of religion under Article 9 of the ECHR had been violated. They acknowledged that the Qur'an does not require pre-pubescent girls to cover their bodies; however, they considered it important, on the basis of their religious convictions, to prepare their children at an early stage for compliance with future religious obligations.

The Court did not find the applicants' complaint well-founded. It emphasized that legitimate aims capable of restricting individual freedom of religion may include the integration of children from different religious and cultural backgrounds, the proper functioning of the educational system, and the promotion of gender equality. The ECtHR further stressed the particularly important role of schools in the process of social integration, especially in the case of immigrant and foreign-born children.

According to the Court's reasoning, the parental right to direct a child's upbringing cannot override the broader social interest in ensuring that all children, regardless of their religious affiliation, are able to become full members of society. Compulsory school swimming lessons serve not only to develop certain fundamental competencies but also to enable children to

[26] *Osmanoğlu and Kocabaş v. Switzerland*, Application No. 29086/12, European Court of Human Rights, Judgment of 10 January 2017.

learn cooperation with their peers and to participate actively in community life. Consequently, the exclusion of children from such activities cannot be justified solely on the basis of their parents' religious convictions.

III.4. A.R. and L.R. v. Switzerland (No. 22338/15)[27]

The applicants in this case were a Swiss mother and her seven-year-old daughter. They brought an application before the European Court of Human Rights after the administration of a primary school in Basel refused to exempt the child from attending sex education classes. According to the applicants, this decision violated the mother's right to direct the upbringing of her child, her freedom of conscience, and her right to respect for private and family life.

After exhausting domestic remedies, their complaints were dismissed on the grounds that they had failed to specify with sufficient precision the conscientious objections underlying their request for exemption and that the alleged interference was of only limited significance.

The applicants subsequently lodged a complaint before the ECtHR, alleging violations of Articles 8, 9, and 14 of the ECHR. The Court declared the child's application inadmissible, primarily because she had never actually attended the disputed sex education classes and therefore could not be regarded as having directly suffered the alleged interference. The first applicant, however, could claim victim status within the meaning of Article 34 of the Convention, as she could legitimately fear during the school year that her daughter would be required to participate in the classes she objected to.

On the merits of the case, the Court found no violation of Article 8. It emphasized that one of the primary aims of sex education is the protection of children against sexual violence and exploitation, both of which pose genuine risks to children's physical and mental development. While recognizing the primary role of parents in this area, the Court held that schools also have an important complementary role to play and that this role does not interfere with parental rights to such an extent as to constitute a violation of the Convention.

With regard to Article 9, the Court noted that the applicant had failed to substantiate her complaint adequately. She had referred only in abstract terms to fundamental personal and moral values and had not explained how those values were specifically connected to participation in sex education classes. It is important to note the Court's repeatedly expressed position that parents may not rely on religious or philosophical convictions to deprive their children

[27] *A.R. and L.R. v. Switzerland*, Application No. 22338/15, European Court of Human Rights, Decision of 19 December 2017.

of participation in public education. Referring also to Article 5 of the Convention on the Rights of the Child, the Court emphasized that the ultimate purpose of parental guidance must always be the promotion of the child's best interests.

III.5. Perovy v. Russia (No. 47429/09)[28]

The applicants in this case were a Russian couple and their seven-year-old son. All three were members of the Community of Christ Church and the father served as one of the church's priests. The case arose when, at the beginning of a new school year, an Orthodox priest was invited to bless the classroom,and the child in question was required to be present during the ceremony.

The applicants were unaware of the planned blessing because they had left the parents' meeting early in order to care for their younger children. Neither the school administration nor the teachers subsequently attempted to inform them about the event.

On the morning of the blessing, the class teacher informed the priest that one of the pupils belonged to a different religion but did not disclose the child's identity. The priest replied that this would not be a problem and that the child could nevertheless participate in the ceremony. During the ritual, the priest recited Orthodox prayers in Church Slavonic, distributed small paper icons and candles among the children, and blessed the classroom with holy water. He then invited the pupils to kiss a crucifix, which the child declined to do. The ceremony lasted approximately fifteen to twenty minutes.

According to the applicants, the child felt highly uncomfortable during the ceremony because his classmates mocked him for being unfamiliar with Orthodox religious practices. On 3 September 2007, the applicants filed a complaint with the Voronezh Regional Prosecutor's Office and later with the school administration. As a result, the child was transferred to another class and was excused from attending school for one week. Although the prosecutor's office acknowledged that the interests of the child and his parents had been affected, it declined to initiate criminal proceedings.

The applicants subsequently brought their complaint before the ECtHR, relying on Article 2 of Protocol No. 1 and Article 9 of the ECHR. The Court noted that the ceremony took place before the beginning of scheduled classes and was undoubtedly religious in nature. At the same time, it recognized that the event was isolated and did not form part of the official curriculum.

[28] *Perovy v. Russia*, Application No. 47429/09, European Court of Human Rights, Judgment of 20 October 2020

Nevertheless, the fact that it took place on school premises with the tacit approval of the teacher could not be disregarded.

As in the Lautsi[29] case, the Court found no evidence that such a brief ceremony had any effect on the child's still-developing beliefs. Objectively speaking, the Court considered the event to be an isolated occurrence in the child's education. Although it was regrettable that the parents had not been informed, there was no evidence, apart from the applicants' assertions, that the child had been subjected to coercion or indoctrination during the ceremony. The Court also highlighted the prompt and appropriate response of the domestic authorities. On these grounds, it dismissed the complaints of the first two applicants.

In their joint dissenting opinion, Judges Keller, Serghides, and Poláčková argued that the parents' rights under Article 2 of Protocol No. 1 had been violated. In their view, the teacher should have informed the parents, particularly given her awareness that the family did not belong to the Russian Orthodox Church. They also considered the child's rights under Article 9 to have been infringed.

Furthermore, the dissenting judges criticized the Court's practice of examining a child's complaint under Article 9 only through the lens of Article 2 of Protocol No. 1. In their opinion, it was self-evident that a child in such circumstances should be able to claim that a violation of his or her own freedom of religion had occurred. They also emphasized the importance of hearing children in proceedings affecting them. According to the dissent, at the time of the ceremony the child lacked the experience necessary to perceive the blessing as an exceptional event distinct from the ordinary school routine. The judges further argued that the fact that the teacher had informed the priest about the presence of a child of a different faith did not diminish her responsibility; rather, it increased her responsibility to offer the child the possibility of abstaining from participation in the ceremony.

Conclusions

Overall, it can be concluded that children's freedom of religion constitutes a particularly sensitive area, one that cannot be fully guaranteed even through the regulation of such a broadly accepted and widely ratified international convention. The cultural differences that exist between countries and religions, together with the diverse forms of upbringing that arise from them, represent a highly sensitive field in which legislators are often either unable – or at times

[29] *Lautsi v. Italy,* Application No. 30814/06, European Court of Human Rights, Judgment of 18 March 2011

seemingly unwilling – to intervene. Nevertheless, certain aspects of this area necessarily require regulation. For this reason, violence in child-rearing cannot be justified on religious grounds, just as equal and non-discriminatory access to public education must be guaranteed to all children.

While the Convention on the Rights of the Child adopts a highly progressive and child-centred approach – treating children as autonomous rights-holders and placing them at the centre of the rights-bearing position – this perspective does not always appear in European judicial practice. The jurisprudence of the European Court of Human Rights continues to focus primarily on balancing parental rights and state neutrality, while the child's own autonomy often remains in the background.

One of the central premises of this research is that children's freedom of religion is also a matter of participation. It is not sufficient merely to state that children have the right to freedom of thought, conscience, and religion if they are not given a genuine opportunity to express their views on questions of belief and worldview that directly affect them. For this reason, strengthening child participation at both the theoretical and practical levels would be of particular importance, ensuring that every child can take part in decisions concerning matters that affect their lives.

Meaningful participation cannot be reduced to the formal hearing of children. The essence of participation – as guaranteed by Article 12 of the Convention on the Rights of the Child – is precisely that children should be able to participate in decisions affecting their lives. This does not mean that all decisions must be made exclusively by children. Rather, it means that their views and perspectives should be given genuine weight in decision-making processes. Decisions affecting children should be considered and made in light of their opinions and the reasons underlying those decisions should subsequently be communicated to them so that they can understand the rationale behind the outcome.

This is particularly important in the context of religious freedom within schools. In everyday school life, numerous situations may arise that involve religious or philosophical questions, such as school celebrations, religious education or ethics classes, dress codes, or even dietary regulations. In such situations, children's views and participation in the discussion of these issues are indispensable. In these types of conflicts, the matter is not necessarily – or not exclusively – a dispute between parents and educational institutions; the child is a direct stakeholder. Children's religious and philosophical convictions are continuously shaped through interaction with institutional rules, pedagogical practices, peer groups, and the decision-making mechanisms of educational institutions.

It is the child who attends the classes, experiences exclusion, and feels when his or her beliefs are not taken seriously. Consequently, it should be

self-evident that children must participate in these situations as active rights-holders.

For this reason, it is essential that adults not only listen to children but genuinely hear what they have to say. Children should not be regarded solely as individuals in need of protection but also as active rights-holders who are capable of forming their own opinions and communicating their thoughts and beliefs to others.

From the perspective of educational policy, this also means that denominationally neutral and pluralistic religious education should be preferred, while appropriate and transparent exemption mechanisms and alternative forms of participation should be made available to children. Achieving this objective requires adequate teacher training, institutional resources, professional guidance, and education on these issues for children, parents, educators, and professionals working with children.

Schools should strive to create inclusive environments in which children from different religious and cultural backgrounds can feel equally safe in exercising their rights and practicing their beliefs. Furthermore, educational institutions should cooperate with families and communities in order to integrate cultural and religious values while prioritizing dialogue and mutual understanding.

Finally, it may be the right time to reconsider the constitutional and human-rights-based legal framework governing the complex relationship of rights and responsibilities that exists between children and their parents.

As has been repeatedly emphasized by the Committee on the Rights of the Child: "The realization of children's human rights should not be seen as a charitable process, bestowing favours on children."[30]

[30] United Nations Committee on the Rights of the Child, *General Comment No. 5 (2003): General Measures of Implementation of the Convention on the Rights of the Child (arts. 4, 42 and 44, para. 6)*, CRC/GC/2003/5, 27 November 2003.

About the Authors

Szilvia Köbel graduated from the Faculty of Law at Eötvös Loránd University in Budapest. She defended her PhD thesis on the relationship between the state and the churches in 2003 at the Faculty of Law at Eötvös Loránd University. She completed the habilitation process in 2019. She worked for twenty years in the Hungarian Parliament and more than ten years in the Historical Archives of the Hungarian State Security. She has worked as a consultant on church-related matters for various government bodies. She is currently a full professor at the Faculty of Law of Károli Gáspár University of the Reformed Church in Hungary, senior advisor to the Rector, head of the Institute of Public Law, and deputy head of the Department of Constitutional Law and Ecclesiastical Law.

Leon van den Broeke is a full professor in Theology of Law and Church Law and Director of Education at the Theological University Utrecht (previously: Kampen) in the Netherlands. He is also Chair of the Centre for Religion and Law and Director of the Deddens Church Law Centre. He has published widely in this field of research and gives advice to politicians, journalists, pastors, consistories, classes and church synods. He supervises many PhD students around the globe.

Zsombor Ercsey obtained his PhD in 2013 and has been lecturing both in Hungarian and English at the Faculty of Law at Károli Gáspár University of the Reformed Church in Hungary since 2014, where he is an associate professor and the head of the Department of Financial Law. His main area of research is tax law, focusing on the structure of tax systems and the taxation of enterprises. He has written two monographs and is a member of several professional organizations, including the Budapest Bar Association and the International Fiscal Association.

Zoltán Ormóshegyi is a senior research fellow at the Károli Gáspár University of the Reformed Church in Hungary at the Faculty of Law. He is a legal scholar and theologian, holding a PhD in Law and Church Law, awarded summa cum laude. His extensive academic journey spans prestigious institutions, including the Károli Gáspár University of the Reformed Church in Hungary and a research fellowship at the Princeton Theological Seminary. His research uniquely bridges the gap between law and theology, focusing on the pneumatological approach to law and freedom of conscience.

Péter Nagy is a Hungarian legal historian and associate professor at Károli Gáspár University of the Reformed Church (KRE) in Budapest, where he currently serves as Head of the Department of Legal History. He earned his law degree from KRE in 2016 and completed his PhD there in 2020, graduating summa cum laude. His research centers on the history of Hungarian and European private law and private international law from the nineteenth to the twentith centuries, including a current OTKA-funded project on the history of marriage law. He has undertaken research visits in Romania, Switzerland, Austria, and the United States and has delivered more than 40 conference presentations both in Hungary and internationally. He holds editorial roles at Jogelméleti Szemle, Diké, and Glossa Iuridica and is a public member of the Hungarian Academy of Sciences. His honors include the Pro Universitate Juventutis Award and the Rector's Certificate of Recognition from Károli Gáspár University.

Loránd Lajos Baló grew up in Transylvania, which played a decisive role in shaping his interest in Protestant traditions as well as in church and ethnic issues. He currently serves as a government official in the Department for Church Coordination and Relations at the State Secretariat for Church and National Minority Affairs. He earned his law degree in 2025 from the Faculty of Political Science and Law at Károli Gáspár University of the Reformed Church. He began his research activities while still a university student: in 2025, he participated in the constitutional law section of the National Student Research Conference and was a member of the "Protestantism and Legal Science" research project.

Bálint Domonkos Dobos was born in Budapest in 2001. He completed his high school studies at the Reformed College of Debrecen. Since 2021, he has been a law student at Károli Gáspár Reformed University. From 2021 to 2025, he was a member of the PROFESZ College. From 2023 to 2025, he completed the Károli Interdisciplinary Academy program. He has previously participated in research projects focused on Reformed church law. He wrote his thesis on

the Constitution of the Reformed Church in Hungary in February 2026. The title of his research project is: The Legal Status of Hungarian Reformed Congregations on the West Coast of the United States.

Marcell Bodorkós is a fifth-year law student with a strong academic interest in constitutional law, particularly in the field of children's rights. Alongside his studies, he is actively engaged in scholarly activities and regularly participates in public law research forums and student conferences. His research has focused on the child's right to freedom of religion, an area that remains relatively unexplored within children's rights scholarship. He has also demonstrated his knowledge in several academic competitions. Marcell is a member of the Public Law Workshop of the Bocskai István College for Advanced Studies and completed the Family and Child Protection Program of the Károli Interdisciplinary Academy. His work in the Child Participation Group of the Hintalovon Child Rights Foundation further reflects his commitment to children's rights.

This volume brings together the findings of consecutive research projects at the Faculty of Law of the Károli Gáspár University of the Reformed Church in Hungary.

The first project, „Protestantism and Jurisprudence," set out to examine the works of Protestant ecclesiastical jurists and church historians, along with fundamental questions about the relationship between the Church and the individual Protestant churches. The research filled a gap in the professional literature of ecclesiastical law. Building on its success, the follow-up project, „Research in Legal Dogmatics, the History of Public Law, and Comparative Studies of Ecclesiastical Law," advanced the research by focusing on both the fields of study and the different methodologies used in ecclesiastical law throughout the years.

ISBN 978-963-646-645-9



L'Harmattan