

Paweł Lewandowski

***IURA STOLAE* OFFERINGS
ACCORDING TO THE 1983 CODE OF CANON LAW
AND THE POLISH PARTICULAR LEGISLATION***

The clergy have the right to decent support, the justification of which is to be seen in the natural and positive law of God, strictly defined and correctly sanctioned in the universal legislation.¹ In order to present the scope and level of implementation of the right to the proper support of clerics, it is necessary to analyze the issues that constitute individual components of the implementation of this right. One of them, undoubtedly significant, are the *iura stolae* offerings. Through *iura stolae* (Latin ‘laws of the stole’), we must understand the offerings made by Christ’s faithful for the support of the clergy on the occasion of their priestly services, for example, baptism, marriage or church funeral [Karbownik 1997, 554].

The purpose of this article is to analyze *iura stolae* offerings according to universal and particular legislation in Poland.

1. Historical background

In the first centuries of the Church, the faithful brought offerings in bread, wine, candles, incense and other things used to celebrate the Eucharist. Some of these offerings, necessary for the celebration of the

Rev. PAWEŁ LEWANDOWSKI, Ph.D., Dąbrowa 144, 33-311 Wielogłowy, Poland; e-mail: ks.lewandowski@gmail.com; <https://orcid.org/0000-0003-4543-4382>

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¹ See: Lewandowski 2015, 95-108; Idem 2016, 53-76; Idem 2017a, 151-69; Idem 2017b, 131-47; Idem 2018, 109-27.

Holy Mass, were separated for the purpose, the rest were turned over to the clergy for their own and to the poor. When the number of the faithful grew and the gifts grew in nature – some of them were kept on the altar, and some were brought to the sacristy or even directly to the houses of presbyters and bishops [Anon. 1876, 302]. After the Edict of Milan, in which the legal existence of Christianity was proclaimed and incorporated into the religions covered by tolerance in the Roman Empire, the custom of making offerings on the occasion of sacraments and sacramentals was successively introduced. With time, *iura stolae* took on the character of the service, interpreted not as payment for the fulfillment of the sacred thing, but as a commonly accepted form of offering intended for the support of the clergy.²

Receiving from the faithful *iura stolae* offerings became a pressing problem in the twelfth century, when the struggle against the simony, initiated by Pope Gregory VII, intensified in the Church. This was due to the erroneous understanding of the nature of these offerings, which were treated as payment for the use of the sacraments and sacramentals [Karbownik 1995, 33-34]. The Fathers of the Lateran Council II stigmatized the charging of clerical fees for the fulfillment of priestly services.³ Similarly, the Fathers of the Lateran Council III, who emphasized that in the Church everything should be realized in the spirit of love, and that what was freely received should be freely used (cf. Mt 10:8). Therefore, “it is utterly disgraceful that in certain churches trafficking is said to have a place, so that a charge is made for the enthroning of bishops, abbots or ecclesiastical persons, for the installation of priests in a church, for burials and funerals, for the blessing of weddings or for other sacraments, and that he who needs them cannot gain them unless he first

² *Corpus Iuris Canonici. Editio Lipsiensis secunda post Aemilii Ludouici Richteri curas ad librorum manu scriptorum et editionis Romanae fidem recognouit et adnotatione critica instruxit Aemilius Friedberg. Pars prior. Decretum Magistri Gratiani*, Graz 1955, c. 99, C. I, q. 1; c. 3, C. I, q. 2. Cf. Bączkowiec, Baron, and Stawinoga 1958, 552. J. Gautier emphasizes the voluntary character of these offerings, pointing out that although *iura stolae* was not ordered under compulsion, the Christ’s faithful themselves felt a moral obligation to bear these burdens [Gautier 1910, 153].

³ Sanctum Concilium Lateranense II, *Canones* (1139), in: *Sacrorum Conciliorum nova, et amplissima collectio*, vol. XXII: *Ab anno MCIX usque ad ann. MCLXVI*, ed. J.D. Mansi, Venetiis 1776, col. 526-33, can. 2.

makes an offering to the person who bestows them. Some think that this is permitted in the belief that long standing custom has given it the force of law. Such people, blinded by avarice, are not aware that the longer an unhappy soul is bound by crimes the graver they are.”⁴ For this reason, the Council Fathers forbade future payment for sacraments and sacramentals. “But if anyone presumes to act against this, let him know that he will have his lot with Gehazi, whose action he imitates by his demand of a disgraceful present.”⁵

The analyzed matter was fully regulated by the Fathers of the Lateran Council IV. Referring to numerous complaints sent to the Holy See that some clergymen demanded and forced money for funeral rites and wedding blessings, inventing fictitious obstacles for those who could not satisfy their cunning, they decided: “We therefore both forbid wicked exactions to be made in these matters and order pious customs to be observed, ordaining that the church’s sacraments are to be given freely but also that those who maliciously try to change a praiseworthy custom are to be restrained, when the truth is known, by the bishop of the place.”⁶ The Council Fathers therefore explicitly forbidden the clergymen to pay in the strict sense of the word, and allowed them to accept voluntary offerings, which were sanctioned by a long-lasting habit.

Decisions of the Council Fathers from 1179 and 1215 entered the official collection of the law of Pope Gregory IX⁷ and became the binding legal norms regulating the practice of *iura stolae* over the centuries [Karbownik 1995, 35]. The Fathers of the Council of Trent normalized the

⁴ Sanctum Concilium Lateranense III, *Capitula* (1179), in: *Sacrorum Conciliorum nova, et amplissima collectio*, vol. XXIII: *Ab anno MCLXVI usque ad ann. MCCXXV*, ed. J.D. Mansi, Venetiis 1778, col. 217-33, cap. VII.

⁵ Ibid. Gehazi’s sin – 2 Kgs 5:20-27.

⁶ Sanctum Concilium Lateranense IV, *Capitula* (1215), in: *Sacrorum Conciliorum nova, et amplissima collectio*, vol. XXIII, col. 981-1068, cap. LXVI, 3.

⁷ *Decretalium D. Gregorii Papae IX. Compilatio*, in: *Corpus Iuris Canonici. Editio Lipsiensis secunda post Aemilii Ludouici Richteri curas ad librorum manu scriptorum et editionis Romanae fidem recognouit et adnotatione critica instruxit Aemilius Friedberg. Pars secunda. Decretalium collectiones*, Lipsiae 1881, col. 1-928, c. 13 and 42, X, 5, 3.

matter of the fourth part of the funeral fees, permitting their collection.⁸ In order to avoid any anticipation of simony, particular synods recommended not accepting the offering before fulfilling a specific priestly ministry, but only after and including the property status of the faithful [Gautier 1910, 153].

Pursuant to the instruction of can. 736 the 1917 Code of Canon Law,⁹ the legislator, for the administration of the sacraments and sacramentals, absolutely forbade to demand the fees referred to in can. 1507 § 1, not only directly, but indirectly.¹⁰ However, he allowed the clergy to receive *iura stolae* offerings on a voluntary basis (cf. can. 879 § 2 CIC/17). Without prejudice to the provisions of can. 1056 and 1234, the competence to establish appropriate taxis (*taxis*) regulating the analyzed matter was passed to the provincial synod or bishops' conference, subject to the prior approval of the Holy See (can. 1507 § 1 CIC/17) [Augustine 1921, 565-66; Trudel 1920, 215].¹¹

Current resolutions regarding the *iura stolae* offerings were significantly influenced by the decisions of the Fathers of the Second Vatican Council, who, among others, appealed to the clergy for far-reaching prudence in disposing of temporal goods and avoiding anything that might alienate the poor.¹² The indications of the Second Ordinary General Assembly of the Synod of Bishops of 1971 also turned out to be significant. In the Document *Ultimis temporibus*, the Synod Fathers emphasized the need to

⁸ Sanctum Concilium Tridentino, *Decretum de reformatione (sessio XXV)* (3.12.1563), in: *Sacrorum Conciliorum nova, et amplissima collectio*, vol. XXXIII: *Ab anno MDXLV ad annum MDLXV*, ed. J.D. Mansi, Parisiis 1902, col. 181-93, cap. XIII.

⁹ *Codex Iuris Canonici Pii X Pontificis Maximi iussu digestus Benedicti Papae XV auctoritate promulgatus* (27.05.1917), AAS 9 (1917), pars II, p. 1-593 [henceforth cited as: CIC/17].

¹⁰ “Salvo praescripto can. 1056 et can. 1234, praefinire taxas pro variis actibus iurisdictionis voluntariae vel pro executione rescriptorum Sedis Apostolicae vel occasione ministracionis Sacramentorum vel Sacramentalium, in tota ecclesiastica provincia solvendas, est Concilii provincialis aut conventus Episcoporum provinciae; sed nulla vi praefinitio eiusmodi pollet, nisi prius a Sede Apostolica approbata fuerit” (can. 1507 § 1).

¹¹ See: Ferry 1930.

¹² Sacrosanctum Concilium Oecumenicum Vaticanum II, *Decretum de presbyterorum ministerio et vita Presbyterorum ordinis* (7.12.1965), AAS 58 (1966), p. 991-1024, no. 17. See: Roche 1995, 299-348; Jeyaseelan 1999a, 925-32; Idem 1999b, 48-57.

form Christ's faithful in the proper understanding of offerings made for priesthood, especially in the sacramental nature.¹³ In the discussion of that time, it was considered to what extent *iura stolae* retained its relevance.¹⁴ In the tradition of the Church, these offerings were treated as accidental, but due to the resignation from the benefice's income, what the faithful offered on the occasion of administering the sacraments and sacramentals constituted an essential basis for the support of the clergy [Domaszk 2016, 121].

2. Codex legislation

As pointed out by D. Walencik, the foundation of the financial base of the Church is primarily the voluntary offerings of the faithful.¹⁵ Secondary significance are only offerings (*oblaciones*) transferred to the clergy on the occasion of their ministry (*iura stolae, stips oblata*) [Walencik 2004, 176]. Legislator in can. 1264, 2° of the 1983 Code of Canon Law¹⁶ defines *oblaciones* as offerings on the occasion of administering the sacraments (cf. can. 840) and the sacramentals (cf. can. 1166), and not for them [Sagmeister 1987, 374-77; Tirapu 2002, 83]. Thus, the concept of *taxas* is avoided (can. 1507 § 1 CIC/17), which means taxes for acts of executive authority which grant a favour, or for the execution of rescripts of the Apostolic See (can. 1264, 1°) [Kaleta 2019, 30-31]. This excludes the understanding of *iura stolae* as payment for the work done, and points to the gift by which the faithful remedy the needs of the Church, to have the necessary means to the regulation of divine worship, the provision of fitting

¹³ “Valde optandum videtur, ut christianus populus ita pedetemptim formetur, ut proventus sacerdotum separentur ab actibus ministerii, praesertim sacramentalibus”. Synodus Episcoporum, Documentum *Ultimis temporibus* de sacerdote ministeriali (30.11.1971), AAS 63 (1971), p. 898-922, no. II, 4 [henceforth cited as: UT].

¹⁴ W. Wójcik asserts that by taking into account the Synod Fathers' directive regarding the necessity of separating priesthood income from the service performed by them, especially on the sacramental level (UT II, 4), some canonists recognized that laws of the stole were abolished [Wójcik 1987, 57].

¹⁵ Among others collection (*stips*), pious wills (*piae voluntates*), pious foundations (*piae fundationes*).

¹⁶ *Codex Iuris Canonici auctoritate Ioannis Pauli PP. II promulgatus* (25.01.1983), AAS 75 (1983), pars II, p. 1-317.

support for the clergy and other ministers, and the carrying out of works of the sacred apostolate and of charity, especially for the needy (can. 222 § 1; 1254 § 2). Although *oblaciones* are passed down by the faithful on the occasion of liturgical activities performed by the Church, they have an element of a bilateral contract (*do ut facias*) and belong to compulsory services, people in need can not be deprived of help from the sacraments because of their poverty (can. 848). *Iura stolae* should therefore be understood as relatively compulsory offerings, since the celebration of sacraments and sacramentals can not be made conditional on making an appropriate payment [Walencik 2005, 165-66]. On the contrary, from the very beginning, the Church has not only assisted the poor by providing for their support some of the compensated justice, but above all treated those who for various reasons were not able to make material offerings [Sobański 1996, 11; Martín de Agar 2002, 445-46; Marchetti 2015, 343-44].

If the law does not stipulate otherwise, the provincial bishops' meeting should determine the *iura stolae* offerings on the occasion of the administration of the sacraments and sacramentals (can. 1264, 2°). Detailed rules in this matter are contained by the legislator in can. 952 § 2 concerning Mass offerings and can. 1181 the normative offerings made on the occasion of funerals.¹⁷ It is forbidden by the minister to demand anything above the amount indicated and determined by the competent authority (can. 848).

At this point one should also refer to the disposition of the Codex legislator from can. 531, according to which even if someone else performed a parochial function, however, the offering accepted on this occasion should submit to the parish fund, unless there is a certain opposite of the intention of the donor with regard to voluntary offerings.¹⁸ This is a significant legislative change, because according to can. 463 § 3 CIC/17, such offerings belonged not to the parish fund, but only to the pastor, even

¹⁷ See: Santos 2002, 1704-705.

¹⁸ From the scope of the instruction of can. 531 are excluded, however, Mass offerings, normative in can. 945-958, which are the right of the Eucharistic minister [Renken 2000, 703; Idem 2011, 262].

when pastor's office was fulfilled by someone else.¹⁹ In addition, the provisions of can. 531 are to be observed in respect of offerings which Christ's faithful make to the assistant priest on the occasion of his exercise of the pastoral ministry (can. 551). The recalled disposition corresponds with can. 1267 § 1, in which the legislator states that unless the contrary is clear, offerings made to superiors or administrators of any ecclesiastical juridical person, even a private one, are presumed to have been made to the juridical person itself. It is for the diocesan bishop, after consulting the council of priests, to prescribe regulations concerning the destination of *iura stolae* offerings and to provide for the remuneration of clerics who fulfil such a parochial function (can. 531). According to J.H. Provost, undertaking the normalization of this matter, the diocesan bishop should take into account both the nature of the task performed by the clergy and the circumstances of the place and time in which the ministry is performed [Provost 1995b, 141]. Although, as a rule, the offerings analyzed belong to the parish fund, the bishop may decide to transfer them in whole or in part to the decent support of the clergy in any way, e.g. by subsidizing special funds referred to in can. 1274 [Hill 1995, 142]. This action takes the form of a tax (*tributum*) that the diocesan bishop has the right to levy on public juridical persons subject to his authority a tax for the needs of the diocese [Provost 1995a, 143].

3. Polish particular legislation

An important part of the implementation of the right to the decent support of clergy in Poland are the *iura stolae* offerings. Particular legislators have not adopted common legal solutions regarding the settlement and distribution of these offerings. The individual diocesan bishops regulate these matters on their own, most often based on local custom.

As a rule, clerics are required to carefully record the offerings they have accepted in one book, which should be kept in the parish office. *Iura stolae*

¹⁹ "Licet paroeciale aliquod officium ab alio fuerit expletum, praestationes tamen parochi cedunt, nisi de contraria offerentium voluntate certo constet circa summam quae taxam excedit" (can. 463 § 3).

is settled at the end of each month.²⁰ Responsibility for the honest division of *iura stolae* rests with the parish priest.²¹ This task can be commissioned to the assistant priest.²²

3.1. Taxation of *iura stolae*

In ten particular Churches, *iura stolae* is taxed. In the Archdiocese of Białystok and in the Dioceses of Sandomierz and Toruń, 10% of the offerings are transferred to the diocesan curia.²³ In the Archdiocese of Wrocław, 15% of the *iura stolae* are given for diocesan purposes;²⁴ a similar tax applies to the Diocese of Legnica, with 10% of the offerings being sent to the diocesan curia and 5% to the seminary.²⁵ In the Diocese of

²⁰ *I Synod Archidiecezji Białostockiej* (25.03.2000), Białystok 2000, stat. 840; *I Synod Diecezji Drohiczyńskiej. Statuty. Dokumenty wykonawcze* (24.05.1997), Drohiczyn 1997, stat. 234; Bishop of Elk, *Dekret ekonomiczny Diecezji Elckiej* (29.01.2002), “Kronika Urzędowa Diecezji Elckiej” 37-38 (2002), no. 1-2, p. 41; *I Synod Diecezji Sosnowieckiej. Prawo Partykularne Kościoła Sosnowieckiego* (11.12.2004), Sosnowiec 2005, stat. 458.

²¹ *I Synod Archidiecezji Białostockiej*, stat. 54d; Bishop of Kalisz, *Dekret o zasadach wynagradzania kapłanów w Diecezji Kaliskiej* (1.11.1993), in: *Pierwszy Synod Diecezji Kaliskiej (2007 – 2009). Prawo diecezjalne Kościoła Kaliskiego*, Kalisz 2009, p. 273; *Zasady współżycia proboszcza i wikariusza w diecezji koszalińsko-kolobrzeszkiej /„odrynacja”/* (9.12.1989), in: *I Synod Diecezji Koszalińsko-Kolobrzeszkiej*, Koszalin [nd], art. 12; *I Synod Diecezji Sosnowieckiej*, stat. 458.

²² Bishop of Kalisz, *Dekret o zasadach wynagradzania kapłanów w Diecezji Kaliskiej*, p. 273.

²³ Metropolitan Archbishop of Białystok, *Zarządzenie* (21.10.1997), “Wiadomości Kościelne Archidiecezji Białostockiej” 25 (1997), no. 4, p. 26; Bishop of Sandomierz, *Dekret o ujednoczeniu w diecezji zasad podziału wśród kapłanów dochodów parafialnych* (9.06.1994), “Kronika Diecezji Sandomierskiej” 87 (1994), no. 5-6, art. 7; Idem, *Dekret potwierdzający zobowiązania finansowe parafii i kapłanów w Diecezji Sandomierskiej* (19.11.2005), “Kronika Diecezji Sandomierskiej” 98 (2005), no. 11-12, p. 885; Bishop of Toruń, *Instrukcja o współpracy i uposażeniu duszpasterzy parafialnych* (27.06.2011), in: *Uchwały Pierwszego Synodu Diecezji Toruńskiej. Prawo partykularne Kościoła Toruńskiego*, Toruń 2011, art. 32 § 3.

²⁴ *Zasady wynagradzania osób oraz finansowania urzędów i instytucji kościelnych w Archidiecezji Wrocławskiej* (6.12.1993), in: *Synod Archidiecezji Wrocławskiej 1985-1991*, Wrocław 1995, art. 2b.

²⁵ Bishop of Legnica, *Zarządzenie w sprawie opłat* (1.11.2005), “Legnickie Wiadomości Diecezjalne” 14 (2005), no. 4, art. 1.2; 2.2.

Pelplin, 10% is deducted to the *cathedraticum* fund.²⁶ In the Diocese of Sosnowiec, the tax is 10%, divided equally between the diocesan curia and the parish.²⁷ In the Diocese of Zamość-Lubaczów, 5% of the *iura stolae* offerings are transferred to the parish office and 5% to the organist and sacristan.²⁸ In the Archdioceses of Częstochowa and Lublin, in the case of employment of an organist based on a regular employment contract, a specific-task contract or special contract between the parish and organist, from the funds of the priests, after deducting the Mass offering, a commission is charged for the organist's remuneration in the parish with one priest – 35%; with two – 30%; in a parish in which three or more presbyters work – 25%.²⁹

3.2. Distribution of *iura stolae* between clergy

After deduction of a specific tax, and before the distribution of funds between those entitled, from the *iura stolae* in the Archdiocese of Białystok, the costs of the clergy's food and the housekeeper's salary are covered,³⁰ in the Diocese of Ełk, the costs of maintaining the presbytery,

²⁶ Bishop of Pelplin, *Zarządzenie o wysokości poszczególnych zobowiązań finansowych (obowiązuje od 01 kwietnia 2006 r.)* [nd], "Miesięcznik Diecezji Pelplińskiej. Urzędowe Pismo Okólne Kurii Biskupiej Pelplińskiej" 15 (2006), no. 2, art. B, II, 3. F. Pasternak defines *cathedraticum* as a fee paid annually to the bishop in honor of his cathedral and dependence. This custom originated in Italy and Spain, where from the 6th century, the faithful paid specific offerings to the bishop during visits or other occasions due to the desire to respect the episcopal chairmanship [Pasternak 1970, 246].

²⁷ Financial Administrator of the Diocese of Sosnowiec, *Instrukcja normująca sprawy finansowe duchowieństwa diecezji sosnowieckiej* (11.12.1997), "Sosnowieckie Wiadomości Diecezjalne" 6 (1997), no. 10-12, art. 1; Idem, *Komunikat* (9.12.1999), "Sosnowieckie Wiadomości Diecezjalne" 8 (2010), no. 10-12, p. 325.

²⁸ Bishop of Zamość-Lubaczów, *Dekret w sprawie uposażenia księży* (30.09.1993), in: *Pierwszy Synod Diecezji Zamojsko-Lubaczowskiej 1996-2001*, Zamość 2001, art. 2; Idem, *Statut Organistów* (27.11.1994), in: *Pierwszy Synod Diecezji Zamojsko-Lubaczowskiej*, art. 3.4; Idem, *Regulamin dla muzyków kościelnych w diecezji Zamojsko-Lubaczowskiej* [nd], "Zamojski Informator Diecezjalny" 19 (2010), no. 2, p. 93.

²⁹ Metropolitan Archbishop of Częstochowa, *Statut Organisty w Archidiecezji Częstochowskiej* (27.11.2009), "Wiadomości Archidiecezji Częstochowskiej" 84 (2010), no. 1-3, art. 41a; Metropolitan Archbishop of Lublin, *Status organisty w Archidiecezji Lubelskiej* (28.10.1999), "Memoranda. Wiadomości Archidiecezji Lubelskiej" 73 (1999), no. 4, art. 9.2.

³⁰ *I Synod Archidiecezji Białostockiej*, stat. 64d.

payment of the upkeep costs, remuneration and insurance of the housekeeper.³¹

Fifteen diocesan legislators issued instructions, according to which the distribution of offerings received by clergy due to the *iura stolae* offerings is made according to the principle: the whole fund is divided by the number of clerics working in the parish plus one. In this way, two parts are given to the parish priest, and one to each assistant priest.³²

There are also other settlement systems for the analyzed offerings.

In the Diocese of Bielsko-Żywiec and the Archdiocese of Kraków, *iura stolae* is divided into the following scheme: if one assistant priest works in the parish, then the parish priest receives 2/3 of funds, and assistant priest 1/3. In parishes with two to five assistant priests, parish priest and assistant priests (to be equally divided among themselves) receive half of the

³¹ Bishop of Elk, *Dekret ekonomiczny Diecezji Elckiej*, p. 41.

³² *I Synod Archidiecezji Białostockiej*, stat. 64d; Metropolitan Archbishop of Częstochowa, *Dekret w sprawie zapewnienia niezbędnych środków finansowych, służących wypełnianiu celów własnych Archidiecezji Częstochowskiej* (1.07.2012), "Wiadomości Archidiecezji Częstochowskiej" 86 (2012), no. 1, p. 126; *I Synod Diecezji Drohiczyńskiej*, stat. 234; Bishop of Elk, *Dekret ekonomiczny Diecezji Elckiej*, p. 41; Bishop of Kalisz, *Dekret o zasadach wynagradzania kapłanów w Diecezji Kaliskiej*, p. 274; [Bishop of Legnica], *Zasady wynagradzania osób oraz finansowania urzędów i instytucji kościelnych w Archidiecezji Wrocławskiej* (29.06.1994), "Legnickie Wiadomości Diecezjalne" 7 (1998), no. 2, art. 2b; Bishop of Łowicz, *Instrukcja synodalna o podziale ofiar z posług religijnych, z tytułu nauczania religii w szkołach i o świadczeniach parafialnych* (25.03.1999), in: *I Synod Diecezji Łowickiej 1995-1999*, Łowicz 1999, art. 1; *III Synod Archidiecezji Łódzkiej* (22.11.1998), Łódź 1999, art. 79; Metropolitan Archbishop of Łódź, *Instrukcja o współpracy duszpasterzy parafii nowo powstałej z duszpasterzami parafii macierzystej (macierzystych)* (22.11.1998), in: *III Synod Archidiecezji Łódzkiej*, art. 17a; Bishop of Sandomierz, *Dekret o ujednoczeniu w diecezji zasad podziału wśród kapłanów dochodów parafialnych*, art. 7; Bishop of Sosnowiec, *Ustalenia dotyczące rozliczeń finansowych w parafii* (11.12.2004), in: *I Synod Diecezji Sosnowieckiej*, art. 1; Idem, *Rozporządzenie dotyczące świadczeń finansowych w Diecezji Sosnowieckiej w 2010 roku* (19.02.2010), "Sosnowieckie Wiadomości Diecezjalne" 19 (2010), no. 1-12, p. 139; Metropolitan Archbishop of Warmia, *Dekret o uposażeniu księży diecezjalnych pracujących w duszpasterstwie parafialnym*, art. 4; Metropolitan Archbishop of Warszawa, *Utrzymanie kapłanów* (19.03.2003), in: *IV Synod Archidiecezji Warszawskiej*, Warszawa 2003, art. 4; *Drugi Synod Diecezji Włocławskiej. Statuty* (4.04.1994), Włocławek 1994, stat. 312; *Zasady wynagradzania osób oraz finansowania urzędów i instytucji kościelnych w Archidiecezji Wrocławskiej*, art. 2b; Bishop of Zamość-Lubaczów, *Dekret w sprawie uposażenia księży*, art. 2.

collected amount. In parishes over five assistant priests, 1/3 of the funds are available to the parish priest and 2/3 to the assistant priests.³³

In the Diocese of Łomża, regardless of the size of the parish, the *iura stolae* offerings are divided according to the rule: 2/3 for the parish priest, 1/3 for the assistant priests. In parishes with one assistant priest to the *iura stolae* fund, offerings of the banns of marriage, marriage licenses and marriages, which are then entirely affiliated with the parish priest, are not transferred.³⁴ However, the parish priest covers expenses related to the current operation of the presbytery (fees for electricity and heat, sewage charges and telecommunications) as well as full-board meals for assistant priests. In parishes over 3000 faithful, the parish priest also bears the costs of employing a housekeeper (salary, insurance, tax). In smaller parishes, the parish priest pays a housekeeper's salary from his part, and the insurance and tax resulting from the employment contract are paid for by the parish fund.³⁵ In the Diocese of Płock the *iura stolae* offerings are divided according to the principle: if there is an assistant priest working in the parish, then the parish priest receives 4/5 funds, and the assistant priest 1/5; whereas in parishes with two or more assistant priests, the parish priest receives 3/4 of the funds, and the assistant priests 1/4. From his part of *iura stolae*, the parish priest provides full board to the assistant priests.³⁶

In the six particular Churches, *iura stolae* belongs only to parish priests.³⁷ In four of them, the right to be entitled initiates specific duties. In

³³ Bishop of Bielsko-Żywiec, *Świadczenia finansowe w Diecezji Bielsko-Żywieckiej na rok 2017* (21.12.2016), "Kwartalnik Diecezjalny. Pismo Urzędowe Diecezji Bielsko-Żywieckiej" 4 (2016), art. 11; Metropolitan Archbishop of Kraków, *Dekret ustalający zasady utrzymania księży pracujących w duszpasterstwie parafialnym* (30.12.2008), "Notificaciones e Curia Metropolitana Cracoviensi" 147 (2009), no. 1-3, art. 12.

³⁴ Bishop of Łomża, *Zarządzenie dotyczące uposażenia i zobowiązań finansowych kapłanów Diecezji Łomżyńskiej* (19.03.2009), in: *Zarządzenia posynodalne Biskupa Łomżyńskiego: zarządzenia, dekrety, instrukcje, statuty, regulaminy*, Łomża 2011, art. 3.

³⁵ *Ibid.*, art. 11-13.

³⁶ Bishop of Płock, *Instrukcja regulująca uposażenie proboszcza, wikariusza i rezydenta oraz świadczenia osobiste i parafialne* (5.12.2015), in: *Gdzie jest Bóg, tam jest przyszłość. XLIII Synod Diecezji Płockiej. Prawo partykularne i program odnowy pastoralnej Kościoła Płockiego*, Płock 2015, art. 2, 10.

³⁷ In the Dioceses of Elbląg, Gliwice, Koszalin-Kołobrzeg, Pelplin and Toruń, and in the Archdiocese of Poznań.

the Diocese of Elbląg, parish priests provide the assistant priests with full board and maintenance of the apartment free of charge.³⁸ In the Diocese of Gliwice, they pay assistant priests a definite parish salary.³⁹ In the Diocese of Koszalin-Kołobrzeg, the assistant priests receive a monthly remuneration in the amount that allows to cover the costs of tax, as well as cleaning the apartment.⁴⁰ In the Diocese of Pelplin parish priests provide assistant priests with the maintenance of the apartment along with fees for utilities and monthly salary payments to pay lump-sum income tax on the revenues of clergy.⁴¹

In the Archdiocese of Poznań and the Diocese of Toruń, the sole authority of the parish priest to *iura stolae* does not entail any duties towards assistant priests.⁴²

In the Archdiocese of Gniezno and the Diocese of Opole, *iura stolae* is not for a cleric but only supplies the fund of the parish. The parish priest and assistant priests receive a definite salary from the parish fund.⁴³ In the

³⁸ Bishop of Elbląg, *Dekret ekonomiczny (obowiązujący od 1. marca 2012 roku)* (18.01.2012), "Elbląskie Wiadomości Diecezjalne" 51 (2012), p. 42.

³⁹ Bishop of Gliwice, *Rozporządzenia dotyczące zobowiązań finansowych od 1 stycznia 2002 roku* (11.10.2001), "Wiadomości Diecezji Gliwickiej. Pismo Urzędowe" 11 (2002), no. 1, p. 65; Idem, *Dekret* (28.08.2015), No. 1763/15/A [unpublished].

⁴⁰ *I Synod Diecezji Koszalińsko-Kołobrzeszkiej*, stat. 272; *Zasady współżycia proboszcza i wikariusza w diecezji koszalińsko-kołobrzeszkiej*, art. 18.

⁴¹ Bishop of Pelplin, *Zarządzenie o wysokości poszczególnych zobowiązań finansowych*, art. D; *Statuty I Synodu Diecezji Pelplińskiej* (6.06.2000), Pelplin 2001, stat. 53 § 2.

⁴² Metropolitan Archbishop of Poznań, *Dekret o uposażeniu proboszcza i wikariusza w Archidiecezji Poznańskiej* (5.04.2007), in: *Synod Archidiecezji Poznańskiej 2004-2008. Zwolany i przeprowadzony przez Arcybiskupa Stanisława Gądeckiego* (23.11.2008), vol. II: *Statuty*, Poznań 2008, art. 2-3; Bishop of Toruń, *Instrukcja o współpracy i uposażeniu duszpasterzy parafialnych*, art. 32 § 3.

⁴³ Metropolitan Archbishop of Gniezno, *Dekret o uposażeniu duszpasterzy parafialnych w Archidiecezji Gnieźnieńskiej* (15.05.2013), "Wiadomości Archidiecezji Gnieźnieńskiej" 59 (2004), no. 2, art. 1-2; Bishop of Opole, *Rozporządzenie w sprawie świadczeń związanych z zabezpieczeniem materialnym instytucji i obiektów diecezjalnych* (29.03.2005), in: *Pierwszy Synod Diecezji Opolskiej (2002-2005). Statuty i aneksy. Parafia u progu trzeciego tysiąclecia*, Opole 2005, art. 5.

Diocese of Zielona Góra-Gorzów, *iura stolae* is entirely assigned to the support of the presbytery. Clerics do not participate in these offerings.⁴⁴

Conclusions

The analysis of the sources of law and literature carried out in the article leads to the following conclusions:

1) *Iura stolae* are offerings made by Christ's faithful for the support of the clergy on the occasion of administering the sacraments and sacramentals. Unless the law prescribes otherwise, it is for the provincial bishops' meeting to determine this offerings. It is for the diocesan bishop, after consulting the council of priests, to prescribe regulations concerning the destination of the *iura stolae* offerings and to provide for the remuneration of clerics who fulfill such a parochial function.

2) An important part of the implementation of the right to decent support of the clergy in Poland are the *iura stolae* offerings. Particular legislators have not adopted common legal solutions regarding the settlement and distribution of these offerings. The diocesan bishops regulate these matters on their own, most often based on local custom. In ten dioceses in Poland, *iura stolae* is taxed between 5% and 35%.

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⁴⁴ Bishop of Zielona Góra-Gorzów, *Vademecum Ekonomiczne Księży Proboszczów i Wikariuszy w Diecezji Zielonogórsko-Gorzowskiej* (24.06.2005), "Ecclesiastica. Pismo Urzędowe Diecezji Zielonogórsko-Gorzowskiej" 15 (2005), no. 7-9, art. I, 1.1; III, 1.6.

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***Iura Stolae* Offerings According to the 1983 Code of Canon Law and the Polish Particular Legislation**

Summary

While using the sacraments and sacramentals, the Christian faithful make offerings for the support of the clergy. In ten Polish dioceses, some of the collected funds are allocated to diocesan and parish needs, and the remaining amount is given to the clergy. Although specific solutions vary across dioceses, offerings made on the occasion of baptism, assisting at sacramental marriage or a church funeral constitute a substantial material support and serve to exercise the clergy's right to decent support.

Key words: sacraments and sacramentals, sustenance, remuneration, clergy, offerings of the faithful

Ofiary *iura stolae* według Kodeksu Prawa Kanonicznego z 1983 roku i polskiego ustawodawstwa partykularnego

Streszczenie

Wierni chrześcijanie, korzystając z sakramentów i sakramentaliów, składają ofiary na utrzymanie duchownych. W dziesięciu diecezjach w Polsce część zgromadzonych środków odprowadza się na potrzeby diecezjalne i parafialne, pozostałą kwotę przekazuje się do dyspozycji duchownych. Chociaż szczegółowe rozwiązania różnią się w poszczególnych diecezjach, ofiary składane z okazji udzielania chrztu św., asystowania przy zawieraniu małżeństwa sakramentalnego czy odprowadzania pogrzebu kościelnego są dużą pomocą materialną, przez co stanowią realizację prawa duchownych do godziwego utrzymania.

Słowa kluczowe: sakramenty i sakramentalia, utrzymanie, wynagrodzenie, duchowieństwo, ofiary wiernych

Informacje o Autorze: Ks. dr PAWEŁ LEWANDOWSKI, Dąbrowa 144, 33-311 Wielogłowy, Polska; e-mail: ks.lewandowski@gmail.com; <https://orcid.org/0000-0003-4543-4382>