

## 42 PARISHES

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Fjällgatan 34, 504 61 Borås. Tel 033-12 56 97.

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Djurgårdsvägen 32, 633 50 Eskilstuna. Tel 016-14 16 66.

FALUN: Katolska församlingen i Dalarna,  
Daljunkaregatan 15, 791 37 Falun. Tel 023-188 92.

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HANINGE: Heliga Familjens församling,  
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Järfällavägen 150, 177 41 Järfälla. Tel 08-580 812 55.

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Klostergatan 70B, 553 35 Jönköping. Tel 036-12 06 57.

KALMAR: S:t Kristofers församling,  
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KARLSKOGA: S:t Görans församling,  
Åkargatan 20, 691 35 Karlskoga. Tel 0586-367 83.

KARLSTAD: Vår Fru av Rosenkransens församling,  
Box 209, 651 06 Karlstad. Tel 054-15 44 03.

LANDSKRONA: Johannes Döparens församling,  
Eriksgatan 64, 261 33 Landskrona. Tel 0418-204 16.

LINKÖPING: S:t Nikolai församling,  
Teatergatan 1, 582 18 Linköping. Tel 013-31 43 45.

LULEÅ: S:t Josef Arbetarens församling,  
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LUND: S:t Thomas av Aquino församling,  
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MALMÖ: Vår Frälsares församling,  
Erik Dahlbergsgatan 28, 211 48 Malmö. Tel 040-12 17 22.

NACKA: S:t Konrads församling,  
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NORRKÖPING: S:ta Birgitta församling,  
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NYKÖPING: S:t Anna församling,  
Nytorget 5, 611 38 Nyköping. Tel 0155-28 65 65.

OLOFSTRÖM: S:t Antonius församling,  
Bruksgatan 8, 293 38 Olofström. Tel 0454-991 43.

SKÖVDE: Skaraborgs katolska församling,  
Skolgatan 17, 541 31 Skövde. Tel 0500-41 71 49.

STOCKHOLM: Katolska Domkyrkoförsamlingen,  
Box 4145, 102 63 Stockholm. Tel 08-640 15 55.

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STOCKHOLM: S:ta Eugenia församling,  
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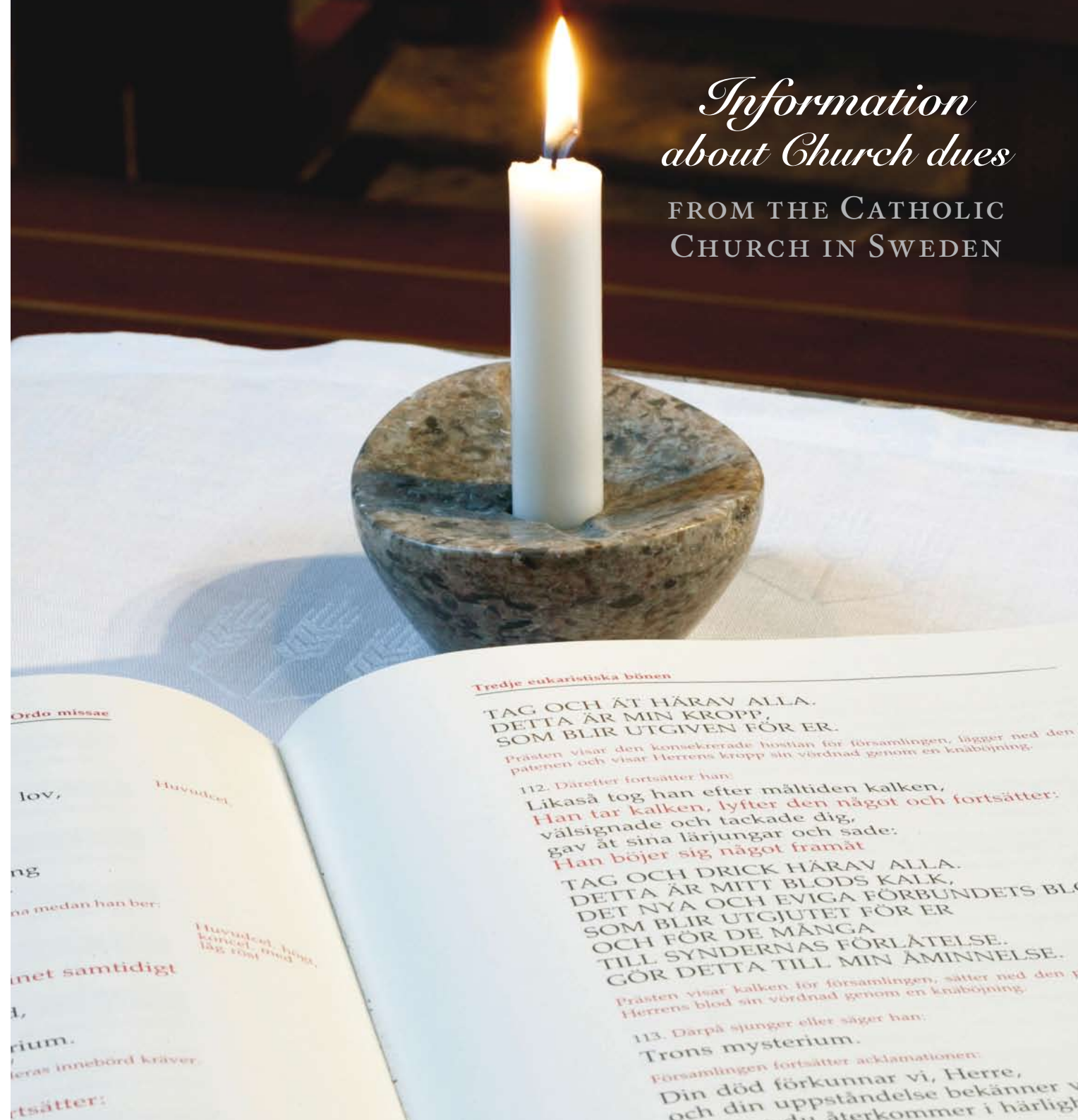
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THE CATHOLIC CHURCH IN SWEDEN  
BISKOPSÄMBETET, Box 4114, 102 62 Stockholm.  
Tel 08-462 66 00. Address: Götgatan 68  
info@katolskakyrkan.se www.katolskakyrkan.se



## Information about Church dues

FROM THE CATHOLIC  
CHURCH IN SWEDEN

## QUESTIONS AND ANSWERS ABOUT CHURCH DUES

*Solidarity is one of the most fundamental principles of the Catholic Church. In many different ways, throughout the history of the Church, the faithful have always supported the Church and her mission. We can do this today in a simple way by donating a small percentage of our income, in the form of Church dues.*

### HOW MUCH ARE WE TO PAY IN CHURCH DUES?

1% of a parishioner's taxable income from employment, pension and/or own business enterprise is deducted to pay Church dues. Income from investments such as interest on bank accounts or wealth tax is not included; social welfare allowances are also exempt.

### WHO IS REQUIRED TO PAY CHURCH DUES?

All members of the Church over the age of 18 who have taxable income from employment and/or pensions are required to pay Church dues. Dues are paid by those who are registered as members of the Catholic Church as on 1st November of the year prior to the year of taxable income. All those who have been baptised in the Roman-Catholic Church or in one of the Eastern Churches, those who have been received into full communion with the Church and those who have not defected from the Church are considered members.

### WHAT RULES APPLY FOR THOSE FROM OTHER COUNTRIES?

As a Catholic, you belong to the universal Church and are therefore a member of the local parish where you live. As a Swedish resident, you belong to one of the 42 parishes in the diocese. This applies even if you belong to a Catholic Church other than the Latin or Eastern Rite. In Sweden, we are required to comply with the procedures for paying Church dues as decreed by the Bishop of the Catholic diocese of Stockholm.

### HOW IS THE INCOME FROM CHURCH DUES USED?

The vast majority of the income from Church dues is spent on activities in our parishes and in different national missions. Money is also used for building Churches and parish centres and also for the payment of salaries to priests and laity. In addition, grants are given to the Church's aid organisation, Caritas Sweden, to the diocesan conference centres in Stockholm and Gothenburg, to Veritas Publishing Company, to the Catechetical Centre (KPN) for its various productions, to the Catholic News Magazine and to SUK (society for young Catholics) for its extensive work with young people.

### HOW DO I PAY MY CHURCH DUES?

Most members pay their Church dues via the taxation system in conformance with the Act on payment of dues to Registered Religious Communities (1999:291). The amount deducted is shown every year on your income tax return. You may also pay your Church dues directly to the Church's account for donations - Ansgarsgåvan plusgiro 70 13 40-2 (see dispensation).

### CAN I GET A DISPENSATION FROM PAYING CHURCH DUES?

It is possible to get a dispensation from paying Church dues via the taxation system if you fulfil the necessary requirements. For example, if you cannot afford to pay 1% of your taxable income due to illness, studies or a small pension or if you at a particular time find yourself in economic difficulty, you can apply for a dispensation. Each case is assessed individually by the Chancery. If you are granted a dispensation you are still required to support your Church by other means. One such option would be to give a suitable donation to the diocesan account for solidarity, Ansgarsgåvan, plusgiro 70 13 40-2.

Church dues cannot be paid via parish collections. You can apply for a dispensation by completing and submitting a special form available from your local parish. Generally, dispensations are given for one year, but in certain cases you can apply for a longer period. Applications for dispensations

should be submitted no later than 31st October of the year prior to the current income year to Katolska biskopsämbetet, Box 4114, 102 62 Stockholm.

### ARE CHURCH DUES A FORM OF TAXATION?

Church dues are a form of "membership fees". However, as these dues are deducted via the taxation system, the authorities treat this as a form of taxation. The same rules and regulations that govern ordinary taxes, apply to the payment of Church dues. Any outstanding tax must be paid on time. Church dues are deducted during the entire income year and based on the situation as on 1st November of the year prior to the income year. All questions concerning Church dues should first be raised with your local parish or sent to the diocesan Chancery.

### WOULD YOU LIKE FURTHER INFORMATION?

Further information about Church dues is available from your local parish or by visiting the diocese's website on **[www.katolskakyrkan.se](http://www.katolskakyrkan.se)** where you will also find addresses to all parishes in the diocese. All issues regarding your individual payment of Church dues can be directed to the diocesan Chancery. Please call **08-462 66 28**. You can also contact us via email **[kyrkoavgift@katolskakyrkan.se](mailto:kyrkoavgift@katolskakyrkan.se)** Information about Church dues to Registered Religious Communities is available at the National Tax Board's official website [www.skatteverket.se](http://www.skatteverket.se) and in the tax return appendix "Time to file your tax return".

### CAN I RENOUNCE MY MEMBERSHIP OF THE CHURCH?

A member is at liberty to renounce membership of the Church at any time by submitting a formal request in writing to their local parish. A renunciation of membership will automatically apply not only to the Catholic Church in Sweden, but also to the universal Catholic Church as a whole. In other words, you cannot belong to the Catholic Church in one country but not in another. The parish in which you were officially baptized will also be informed of your decision to defect from the Church.

When you renounce membership of the Catholic Church, at the same time you relinquish the right to celebrate the sacraments, such as the Eucharist, Penance (Confession and Reconciliation), the Anointing of the Sick, etc. Certain services such as funerals according to the Rites of the Catholic Church require membership in a Catholic parish. Membership is also required for anyone wishing to be a godparent at a baptism or confirmation ceremony or for those who wish to baptise their children. The parish priest is always available to provide advice and assistance. Those who have defected from the Church are of course always welcome to be received again into the Church. Anyone who renounces membership of the Church is exempt from any obligation to pay Church dues. Defection from the Church must be reported no later than 31st October in order to apply the following income year.

THE ROMAN CATHOLIC CHURCH IN SWEDEN is a member of the universal Catholic Church under the leadership of the Pope in Rome. In accordance with Canon Law, Codex Iuris Canonici (CIC) members of the Church are required to support the Church according to the decisions made by the local bishop and by the Conference of Bishops. The Bishops of the Nordic countries have decided that Church dues should be set at 1% of a member's taxable income. Under the provisions of the Swedish Act on Dues to Registered Religious Communities (1999:291), the National Tax Board assumes responsibility for collecting and reporting Church dues on behalf of the Catholic Church in Sweden.