

Marek **Tyrakowski**, Basic financial preferences related to the activity of churches and religious associations.

Summary

A model of the widely known concessionary financing of the churches and the religious unions are pecuniary gains guaranteed by the home finances. The problem still arises and rouses a certain manner of doubt and discussion. The fundamental pecuniary gains and religious unions are among the others: tax exemptions, private donations and demises based on the corporate income tax act, the church fund and custom- house duty exemptions. The most reasonable incomes come from tax exem.