

2025

NFKK 

NORDIC CEMETERY STRUCTURE

Published in connection with **NFKK Congress in Stockholm 2025**





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FORORD

Kjære nordiske fagfeller

De nordiske landene – Danmark, Finland, Island, Norge og Sverige – har i mange år delt erfaringer om gravplass- og krematoriedrift gjennom Nordisk forening for kirkegårder og krematorier (NFKK). Foreningens fremste oppgave er å arrangere en nordisk kongress hvert fjerde år, et arrangement som går på omgang mellom de nordiske landene. Styret i NFKK har ansvar for programmet, mens vertslandet har hovedansvaret for selve kongressen. Det arrangeres også korte seminarer med spesialtema mellom kongressene.

Temaene for kongressene omhandler aktuelle problemstillinger som er felles for de nordiske landene. De enkelte lands organisering har betydning for mange av spørsmålene som tas opp i forbindelse med kongressen. For å få en dypere forståelse av de ulike temaene, kan det være nyttig å kjenne til de enkelte lands organisering og nøkkeltall. Derfor har vi utarbeidet denne brosjyren. Velkommen til kongress!

Med vennlig hilsen,
Inghild Hareide Hansen
Styreleder NFKK
Bergen, mars 2025

Dear Nordic colleagues,

The Nordic countries – Denmark, Finland, Iceland, Norway, and Sweden – have for many years shared experiences regarding cemetery and crematorium operations through the Nordic Association for Cemeteries and Crematoria (NFKK). The association's primary task is to organize a Nordic congress every four years, an event that rotates among the Nordic countries. The NFKK board is responsible for the program, while the host country has the main responsibility for the congress itself. Short seminars with special themes are also arranged between the congresses. The themes of the congresses address current issues common to the Nordic countries. The organization of each country is significant for many of the questions raised in connection with the congress. To gain a deeper understanding of the various topics, it can be useful to know the organization and key figures of each country. Therefore, we have prepared this brochure. Welcome to the congress!

Best regards,
Inghild Hareide Hansen
Chairman of NFKK
Bergen, March 2025



DANMARK

DANMARK

BEGRAVELSESVÆSENET I DANMARK

Generelt om begravelsesvæsenet i Danmark

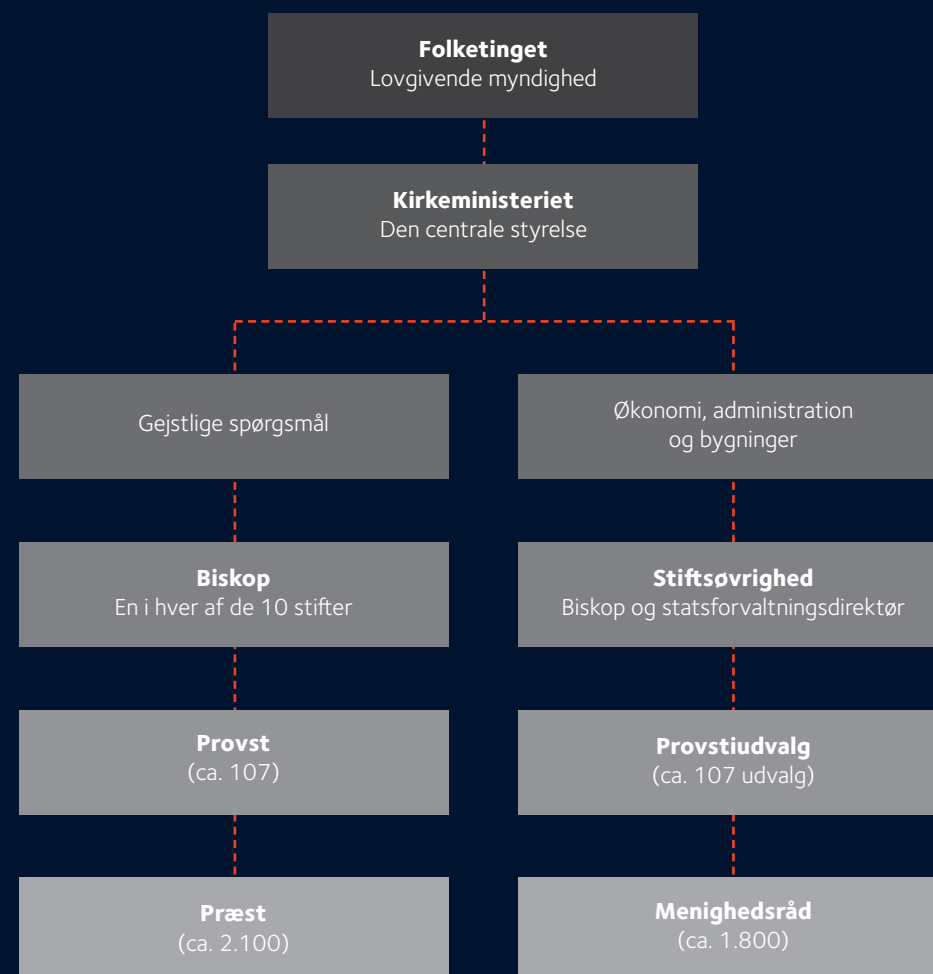
I Danmark er det menighedsråd og kirkegårdsbestyrelser, der er ansvarlige for begravelsesvæsenet, dog med undtagelse af de største byer; København, Århus, Odense, Ålborg, Randers og Esbjerg m.fl., hvor det er kommunalbestyrelserne.

Begravelsesvæsenet i Danmark styres og reguleres ved love og forordninger på lige fod med den øvrige Folkekirke. Folkekirkens øverste organ er folketinget og regeringen (kirkeministeren).

Den danske folkekirke styres centralt af kirkeministeriet, hvor en del administrative, økonomiske og bygningsmæssige opgaver er lagt ud til stiftsøvrighederne, provstiudvalgene og menighedsrådene. Konsekvenstunge beslutninger af økonomisk og strukturel art vil ikke kunne træffes på menighedsrådsniveau, hvor ansvaret for begravelsesvæsenet ligger, men skal til provstiudvalg, stift eller kirkeministeriet til godkendelse.



Folkekirkens organisation



DANMARK

BEGRAVELSESVÆSENET I DANMARK

Økonomi overordnet

Det er folkekirken, der driver hovedparten af Danmarks kirkegårde. En tabel fra Kirkeministeriet omhandlende kirkegårdenes økonomi i 2022 viser, at de samlede udgifter var på 1 889 mio. kr. og indtægterne på 715 mio. kr., hvorved nettoudgifterne til kirkegårdene er på 1 174 mio. kr. Det er via kirkeskatten, at det demokratiske underskud ved begravelsesvæsenet bliver dækket ind.

Menighedsrådene har ingen selvstændig budgetret og skatteudskrivningsret, men kan indstille et budget til provstiudvalget, der er den godkendende myndighed. Når provstiudvalget har godkendt det samlede budget for et ligningsområde er det efterfølgende kommunen, der opkræver kirkeskatten og sender pengene videre til menighedsrådene, kirkegårdsbestyrelser og provstiudvalg.

Nøgletal tilknyttet begravelsesvæsenet 2022

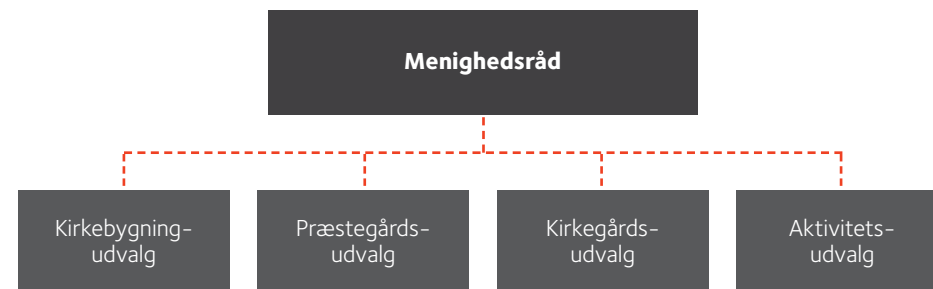
Folketal i Danmark:	5 903 mill
Antal døde:	59 000
Begravelser:	4 %
Kremationer:	86 % Spredning over havet 10 %
Antal bykirkegårde:	Ca. 450
Antal landsbykirkegårde:	Ca. 1 640
Antal kommunale kirkegårde:	Ca. 40
Samlet antal kirkegårde:	Ca. 2 130

Organisation på lokalt plan

Det er et menighedsråd eller en kirkegårdsbestyrelse, der er ansvarlig for begravelses- væsenet på lokalt plan for de kirkegårde, der bestyres af folkekirken. Ved bykirkegårde og andre større kirkegårde bliver menighedsrådets opgaver varetaget af et kirkegårdsudvalg og ved de største bykirkegårde, er der oprettet kirkegårdsbestyrelser.

Et kirkegårdsudvalg kan være tilknyttet en bykirkegård eller en landsbykirkegård. Ved en landsbykirkegård er der ansat en graver, der varetager funktionerne på kirkegården og i kirken. Afhængig af kirkegårdens størrelse kan der være ansat en gravermedhjælper. I de efterfølgende eksempler er det organisationsplaner for et menighedsråd og en kirkegårdsleder ved en større bykirkegård.

Eksempel på en organisationsplan for et menighedsråd:



Kirkegårdsudvalget varetager menighedsrådets opgaver omkring:

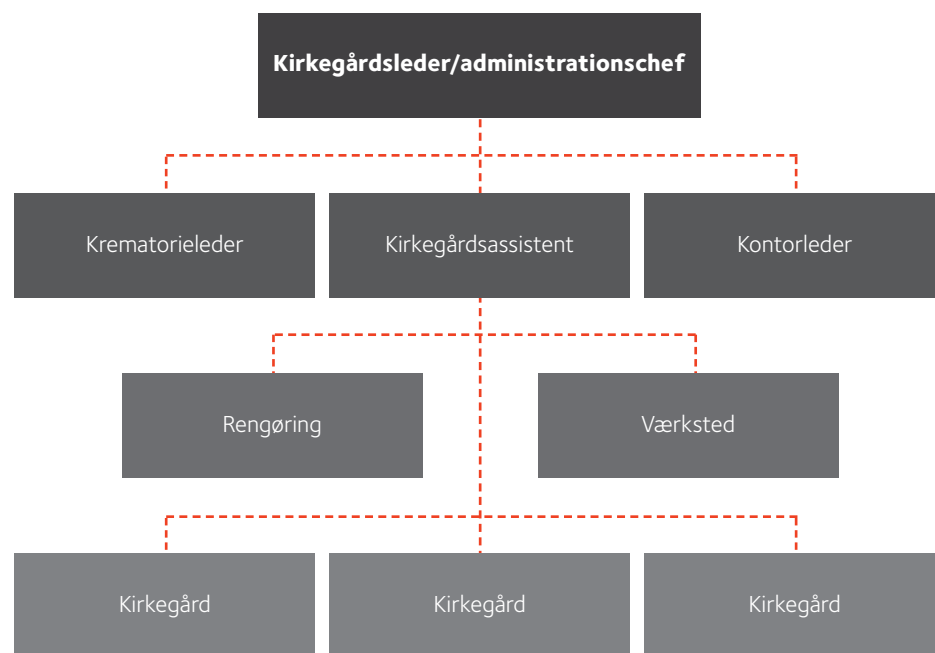
- Administration og drift af kirkegården
- Økonomi herunder; regnskaber og budgetter
- Funktioner tilknyttet begravelser, kremation og urnenedsættelse
- Pleje og vedligeholdelse af kirkegården
- Ansættelse og afskedigelse af medarbejdere på kirkegården



DANMARK

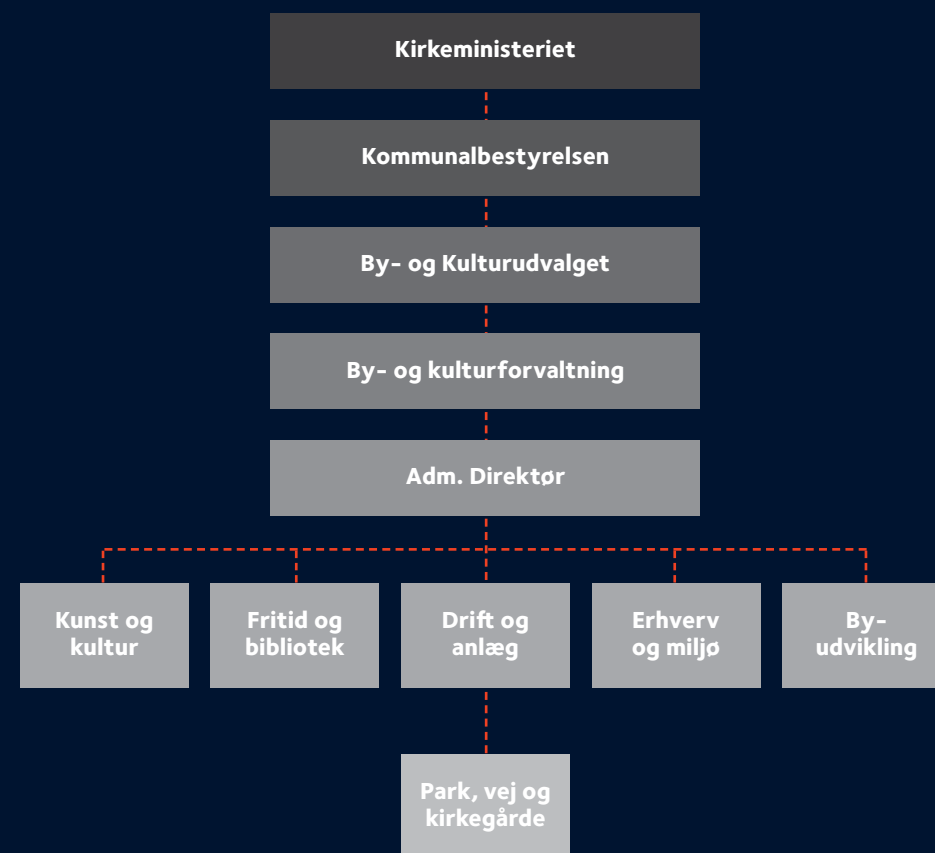
BEGRAVELSESVÆSENET I DANMARK

En organisationsplan for en kirkegårdsforvaltning, der administrerer og driver 3 kirkegårde, kan se ud som nedenstående:



Kirkegårdslederen refererer direkte til et kirkegårdsudvalg eller en kirkegårds- bestyrelse. Det er kirkegårdslederen, der har det daglige ansvar for opgaverne omkring drift og vedligeholdelse af kirkegårdene herunder; begravelsesfunktioner, gartneriske arbejdsopgaver, administration og økonomi, personaleledelse/pleje og samarbejde, publikumsbetjening, fysisk planlægning m.m.

Eksempel på organisationsplan for kommunal Kirkegårdsdrift:



DANMARK

BEGRAVELSESVÆSENET I DANMARK

Personalekultur

I Danmark er der i dag tradition for i overvejende grad at benytte faguddannet personale på kirkegårdene. Der findes mange faglærte gartnere; anlægsgartnere, planteskolegartnere eller væksthusgartnere på de danske kirkegårde.

Gravstedskultur

I Danmark er der en lang tradition for at indrette individuelle gravsteder omkranset af hæk og med en individuel beplantning.

I gennem de sidste 50 år er der sket en udvikling af gravstedskulturen hen mod flere kollektive gravsteder samt individuelle gravsteder med kollektiv beplantning.

I det seneste årti er der tillige på flere danske kirkegårde oprettet en eller flere afdelinger med skovkarakter, eller der er oprettet selvstændige skovkirkegårde.

Da flere familier i dag i højere grad vælger nogle af de nye gravstedstyper, ser vi i Danmark mange af de traditionelle, individuelle gravsteder stå tomme.

Ændringen af den danske begravelseskultur fra overvejende kistegrave til urnegrave har en afgørende betydning for kirkegårdenes udseende. Der stilles nye krav ved planlægning af gravsteder, ved driftshåndtering, personaleforbrug samt krav om øget indtjening fra gravsteder og et mindre forbrug på udgiftssiden ved parkarealerne.



DENMARK

DENMARK

BURIAL AUTHORITIES IN DENMARK

Burial authorities in Denmark

In general, parochial church councils or the boards, governing each churchyard are responsible for burials in Denmark. In larger cities such as Copenhagen, Aarhus, Odense, Aalborg, Randers and Esbjerg, the district town councils manage burials.

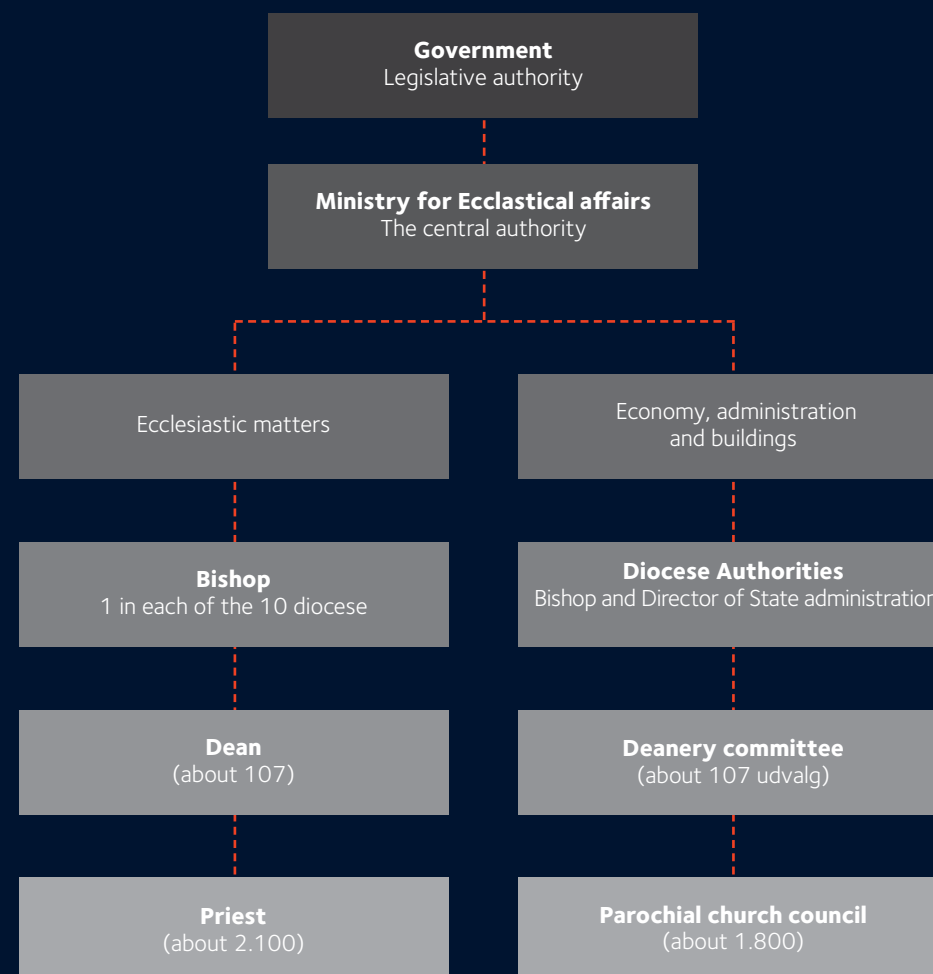
The same laws and regulations governing the National Church of Denmark control burial procedures. The Church's executive body is Parliament and the Government. Each ruling government appoints a Minister for Ecclesiastical Affairs.

The Ministry of Ecclesiastical Affairs governs the National Church of Denmark. Same administrative, economic and building tasks fall under the diocesan authorities, the deanery or the local church councils. Decisions with more far-reaching consequences, regarding financial or structural changes, need referral to the deanery, diocese or The Ministry.



Foto: Ursula Bach, Københavns Kommune

Organisation within the National church



DENMARK

BURIAL AUTHORITIES IN DENMARK

Overall economy

The National Church of Denmark manages the majority of the country's churchyards.

The Ministry's publication on the economy of churchyards in 2022 specified the following:

Overall expenses: 1 889 million krone

Total income: 715 million krone

Net expenses: 1 174 million krone funded by Church taxes paid by all members of The National Church.

The parochial church council has no independent budget nor access to church taxes. Budgetary requests submitted to the deanery committee are considered for possible approval. After the deanery has approved the total budget, the district town council can make an application for church taxes. The church council, the churchyard committee and the deanery committee receive these funds.

Significant facts concerning burials in 2022:

Total Population:	5 903 000
Deaths:	59 000
Burials:	4 %
Cremations	86 % Scattering over seas 10 %
Town churchyards:	About 450
Country churchyards:	About 1 640
District churchyard:	About 40
Total churchyards:	About 2 130

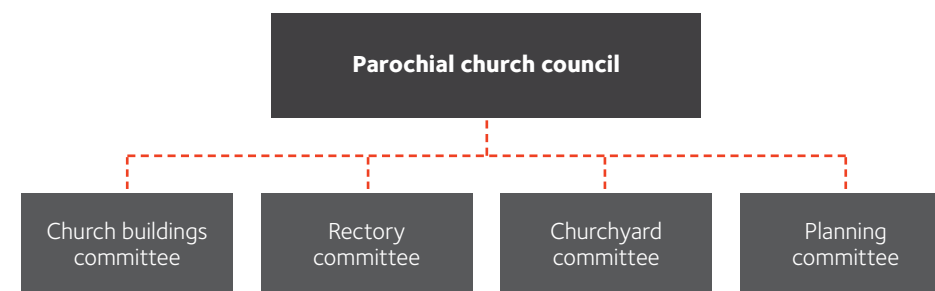
Organisation at local level

The parochial council or the churchyard board is the authority responsible for burials held in the churchyards governed by The National Church. In town churchyards and other larger churchyards, this responsibility lies with its committee. The governing board of the country churchyard carries out this task.

A churchyard committee may be responsible for a town churchyard or a country churchyard. In a country churchyard, the gravedigger has responsibility for the upkeep of both the church and its churchyard. In large churchyards, the gravedigger may have an assistant.

The following diagram shows the organisational plan for a parochial church council and the manager of a large country churchyard.

Example of an organization chart for a parish council:



The churchyard committee oversees the interests of its parishioners regarding:

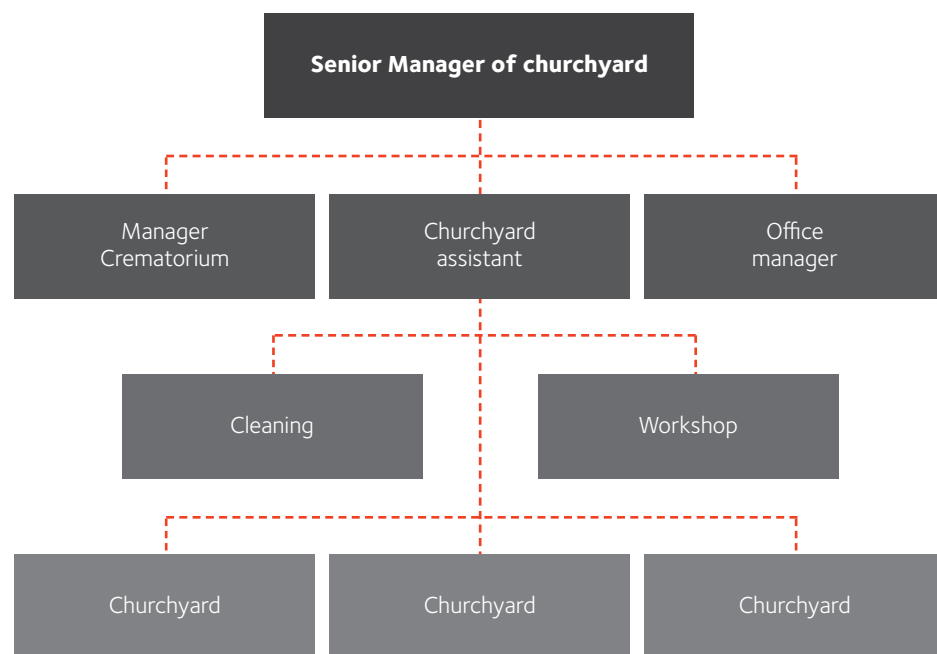
- Administration and the daily running of the churchyard
- Economy including budgets and accounts
- Work involving burials, cremations and placement of urns
- Service and maintenance of the churchyard
- Employment and dismissal of employees



DENMARK

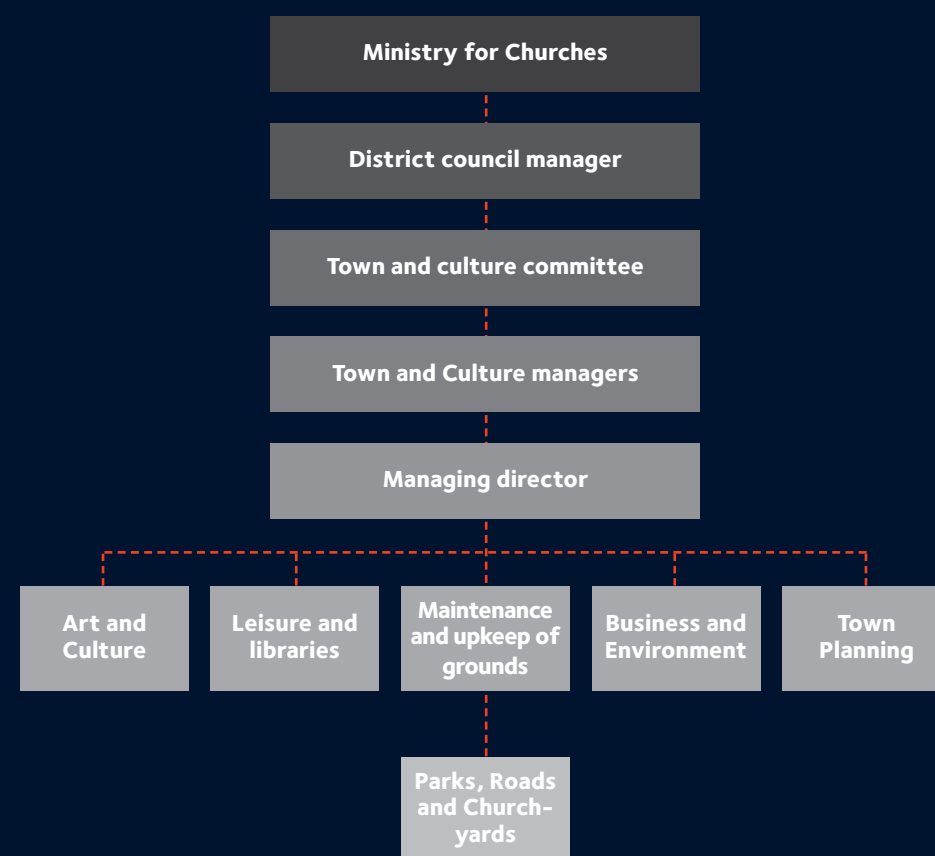
BURIAL AUTHORITIES IN DENMARK

Plan showing the administrative management of three churchyards



The senior manager of the churchyard is responsible for the management of burials. Other tasks include daily upkeep and maintenance of the grounds, including gardening and landscaping, office administration and the economy involved in the running of the churchyard, including customer service and personnel management. The senior manager is answerable to the churchyard committee or governing board.

Plan of Administration for a District church



DENMARK

BURIAL AUTHORITIES IN DENMARK

Personnel

Denmark's churchyard work force is predominately-skilled workers. Skilled gardeners work on the churchyard grounds while others with particular skills in landscaping, nursery plants and greenhouse management are also required.

Burial Plot Culture

This has traditionally been an individual burial plot with a surrounding hedge, and individual plants.

Over the past 50 years, the burial plot culture has moved towards individual plots with collective plants as well as an increase in collective burial spaces.

Lately more Danish churchyards have introduced increased areas of woodland to their grounds. Several specific woodland churchyards have opened too.

As more families choose newer types of burial plots, many of the traditional, individual burial spaces are empty or unused.

The changes in Danish burial culture, from the predominate use of coffins to smaller plots for urns with ashes, has begun to leave its mark on the physical appearance of the churchyard. New thinking is needed regarding the future planning of burial plots, the daily maintenance of the areas and the use of personnel. An increased income from burial plots and a smaller budget for park area maintenance, within the churchyard, must also be considered.



Foto: Ursula Bach, Københavns Kommune



SUOMI

SUOMI

HAUTAUSPALVELUT SUOMESSA

Yleistä hautaustoimen tehtävistä Suomessa

Suomessa evankelis-luterilaisen kirkon seurakunnilla ja seurakuntayhtymillä on lakisääteinen velvoite vastata yleisten haudausmaiden toiminnasta ja ylläpidosta. Kirkko on julkisyhteisö, jonka ylin päättävä elin on kaksi kertaa vuodessa kokoontuva kirkolliskokous. Kirkolliskokous hyväksyy kirkon omaa järjestysmuotoa ja hallintoa koskevan kirkkolain (652/2023) ja kirkkojärjestyksen (657/2023). Kirkkolain vahvistaa eduskunta. Kirkkolain lisäksi hautaustoimen asioista säädetään vuonna 2004 voimaan tulleessa hautaustoimilaissa (457/2003). Hautaus-toimilaki on yleistä lainsäädäntöä, jonka valmistelusta vastaa opetus- ja kulttuuriministeriö.



SUOMI

HAUTAUSPALVELUT SUOMESSA

VALTIONHALLINTO

EDUSKUNTA

lainsäädäntövalta

hyväksyy valtion talousarvion

HALLITUS

tekee lakiesitykset

toimeenpanovalta

MINISTERIÖT

valmistelevat lakiesitykset

lakien toimeenpanoon liittyviä tehtäviä

hautaustoimilaki kuuluu opetus- ja kulttuuriministeriön hallinnonalalle

KESKUSVIRASTOT

VALTION ALUEHALLINTO

lakien toimeenpanoon ja valvontaan liittyviä tehtäviä

hautaustoimen valvonta kuuluu aluehallintovirastolle

KUNNALLISHALLINTO

KUNTAYHTYMÄT

kuntien yhteistyöasiat

mm. maakuntakaava maakunnallisella liitolla

KUNNAN- /KAUPUNGINVALTUUSTO

kunnan päättävä elin

mm. asemakaavojen hyväksyminen

KUNNAN- /KAUPUNGINHALLITUS

johtaa kunnan toimintaa, hallintoa ja taloutta

kunnan päätösten valmistelu ja täytäntöönpano

LAUTAKUNNAT, KUNNALLISET VIRASTOT

lupa-asiat ja valvonta tehtäväalueellaan

mm. rakennus- ja ympäristövalvonta, terveydensuojeluviranomaiset

KIRKOLLISHALLINTO

KIRKOLLISKOKOUS

evankelis-luterilaisen kirkon päättävä elin

hyväksyy kirkkolain eduskunnan hyväksyttäväksi

KIRKKOHALLITUS

kirkon yhteiset asiat

asioiden valmistelu ja toimeenpano

mm. päätöksenteko kulttuuriperinnön suojelua koskevista asioissa

PIISPAINKOKOUS

kirkon oppiin ja toimintaan liittyvät asiat

HIIPPAKUNTAVALTUUSTOT, TUOMIOKAPITULIT JA PIISPAT

kirkon hallinto ja toiminta hiippakunnan alueella

mm. hautausmaakaavojen, käyttösuunnitelmien ja ohjesääntöjen vahvistaminen

SEURAKUNNAN /SEURAKUNTAYHTYMÄN KIRKKOVALTUUSTO

seurakunnan /seurakuntayhtymän päättävä elin hyväksyy talousarvion

päättää hautausmaan ylläpitoa koskevista suunnitelmista ja hautoja koskevista maksuista

SEURAKUNNAN /SEURAKUNTAYHTYMÄN KIRKKONEUVOSTO

asioiden valmistelu ja toimeenpan

päättää hautaoikeutta ja hautojen hoitoa koskevista asioista sekä hautaamista koskevista maksuista

SEURAKUNNAN /SEURAKUNTAYHTYMÄN HAUTAUSTOIMEN HALLINTO

kirkkoneuvostolle kuuluvaa päätösvaltaa voi delegoida viranhaltijoille

hautausmaiden ylläpito, hautaaminen, krematoriot

TUOMIOISTUIMET

KORKEIN OIKEUS, KORKEIN HALLINTO-OIKEUS

HOVIOIKEUDET, HALLINTO-OIKEUDET

KÄRÄJÄOIKEUDET

tuomiovalta

päätökset riita- ja rikosasioissa sekä hallintovalitusasioissa

seurakunnan päätökseen voi hakea muutosta valittamalla hallinto-oikeuteen ja edelleen korkeimpaan hallinto-oikeuteen

hautaamista koskevan riita-asian voi viedä käräjäoikeuden ratkaistavaksi

SUOMI

HAUTAUSPALVELUT SUOMESSA

Hautaustoimi Suomessa numeroina

Väestö (31.12.2023)	5 603 851
Evankelis-luterilaisen kirkon jäsenmäärä (31.12.2023)	3 559 811
Evankelis-luterilaisen kirkon hautausmaita (noin, kpl)	1 000
Evankelis-luterilaisen kirkon hautausmaita (noin, ha)	3 600
Krematorioita	23
- joista evankelis-luterilaisen kirkon seurakuntien	22
Kuolleita (2023)	61 339
Krematorioissa tuhkattuja vainajia (2023)	39 076 (63,9 %)
Evankelis-luterilaisen kirkon seurakuntien hautausmaille haudattuja (2023)	55 788
- joista arkuhautauksia	21 367 (38,3 %)
- ja tuhkahautauksia	34 421 (61,7 %)
Kirkon hautausmaille haudatuista hautaan siunattuja (2023)	94,1 %



Evankelis-luterilaisen kirkon seurakunnat ja muut yhteisöt hautausmaiden ylläpitäjinä

Lain mukaan kaikilla on oikeus tulla haudatuksi kotipaikkakuntansa seurakunnan ylläpitämälle hautausmaalle. Seurakunnat tarjoavat kaksi vaihtoehtoa: hautasijan yleisellä kristillisesti vihityllä hauta-alueella, jonne kenellä tahansa on oikeus tulla haudatuksi, riippumatta seurakunnan jäsenyydestä. Toinen vaihtoehto on hautasija tunnustuksen kannalta neutraalilta tunnustuksettomalta hauta-alueelta. Käytännössä tunnustuksettomien hauta-alueiden suosio on jäänyt vähäiseksi. Hautasijan hinta on riippumaton seurakunnan jäsenyydestä. Seurakunnat voivat tarjota hautasijan myös muualla asuneille, mutta hinta voi olla korkeampi.

Hautausmaita on jonkin verran myös ortodoksisen kirkkokunnan seurakunnilla, helluntaiseurakunnilla ja vapaakirkon seurakunnilla. Vapaa-ajattelijain liiton paikallisyhdistyksillä on Suomessa yhdeksän hautausmaata. Suomessa on yksi kunnallinen hautausmaa. Valtaosa muualle kuin evankelis-luterilaisen kirkon hautausmaille haudatuista vainajista siroteltiin tuhkattuina luonnon- tai vesialueille, mikä on mahdollista alueen omistajan luvalla.

Hautaustoimen talous

Vuoden 2016 alusta voimaan tulleen lain mukaan evankelis-luterilainen kirkko saa valtiolta vuosittain rahoitusta hautaustoimeen, väestökirjanpitoon sekä kulttuurihistoriallisesti arvokkaiden rakennusten ja irtaimiston ylläpitoon liittyviin laissa säädettyihin tehtäviin. Seurakuntatalouksien saama valtionrahoitus oli vuonna 2023 noin 112,5 miljoonaa euroa. Valtion rahoitus tilitetään Kirkon keskusrahastolle, joka jakaa varat suoraan seurakuntatalouksille. Hautaustoimen osuutta valtionrahoituksesta ei ole korvamerkitty. Seurakuntatalouksille suoraan jaettavan summan jakoperusteet muuttuivat vuoden 2025 alusta. Vuodesta 2027 alkaen uusien jakoperusteiden painokertoimet määräytyvät siten, että 15 prosenttia seurakuntataloudelle jaettavasta summasta perustuu seurakuntatalouden kulttuuriperintöindeksiin suhteelliseen osuuteen, 15 prosenttia seurakuntatalouden edellisen vuoden vahvistettuun väkilukuun, 35 prosenttia seurakuntatalouden alueella kuolleiden määrän viiden vuoden liukuvan keskiarvon suhteelliseen osuuteen ja 35 prosenttia seurakuntatalouden alueelle haudattujen ihmisten määrän viiden vuoden liukuaan keskiarvoon. Vuodet 2025 ja 2026 ovat siirtymävuosia, jolloin puolet seurakunnille suoraan jaettavasta osuudesta määräytyy nykyisen euroa per kunnan jäsen -perusteella ja puolet uudella jakoperusteella.

SUOMI

HAUTAUSPALVELUT SUOMESSA

Hautaustoimen kustannukset pyritään kattamaan valtionrahoituksella ja maksutuotoilla. Vuonna 2023 hautaustoimen kokonaiskustannukset olivat noin 162 miljoonaa euroa. Maksuina seurakunnat perivät noin 37 miljoonaa euroa, joten hautaustoimen nettokustannukset olivat noin 125 miljoonaa euroa. Vuodelta 2025 eduskunta on leikannut kirkon rahoitusta 19,6 miljoonaa euroa, mikä tulee vaikuttamaan erityisesti seurakuntien hautaustoimen palveluista perimiin maksuihin, ja joiden oletetaan nousevan vuoden 2025 aikana.

Keskimääräisiä hautaustoimen maksuja (v. 2014):

Arkkuhautasija, kunnan asukas, hallinta-aika 25 vuotta	122 euroa
Arkkuhautasija, muun kunnan asukas, hallinta-aika 25 vuotta	340 euroa
Arkkuhaudan avaus, peitto ja peruskunnostus, kunnan asukas	247 euroa
Arkkuhaudan avaus, peitto ja peruskunnostus, muun kunnan asukas	389 euroa
Uurnahauta, kunnan asukas, hallinta-aika 25 vuotta	67 euroa
Uurnahauta, muun kunnan asukas, hallinta-aika 25 vuotta	196 euroa
Tuhkaus, krematoriopaikkakunnan asukas	134 euroa
Tuhkaus, muun kunnan asukas	269 euroa



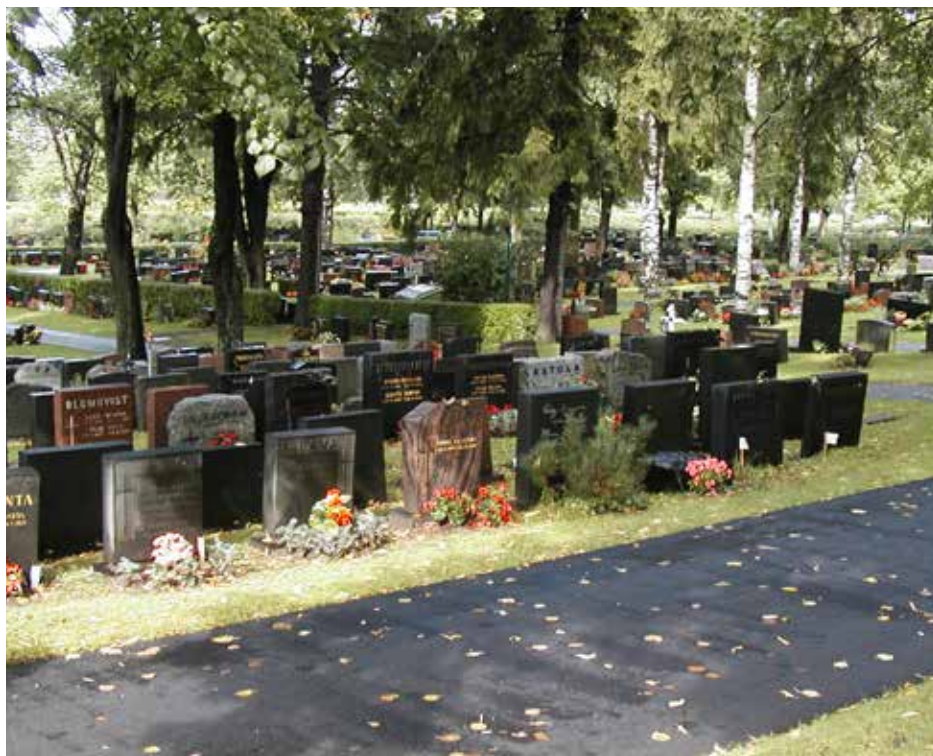
FINLAND

FINLAND

BURIAL OPERATIONS IN FINLAND

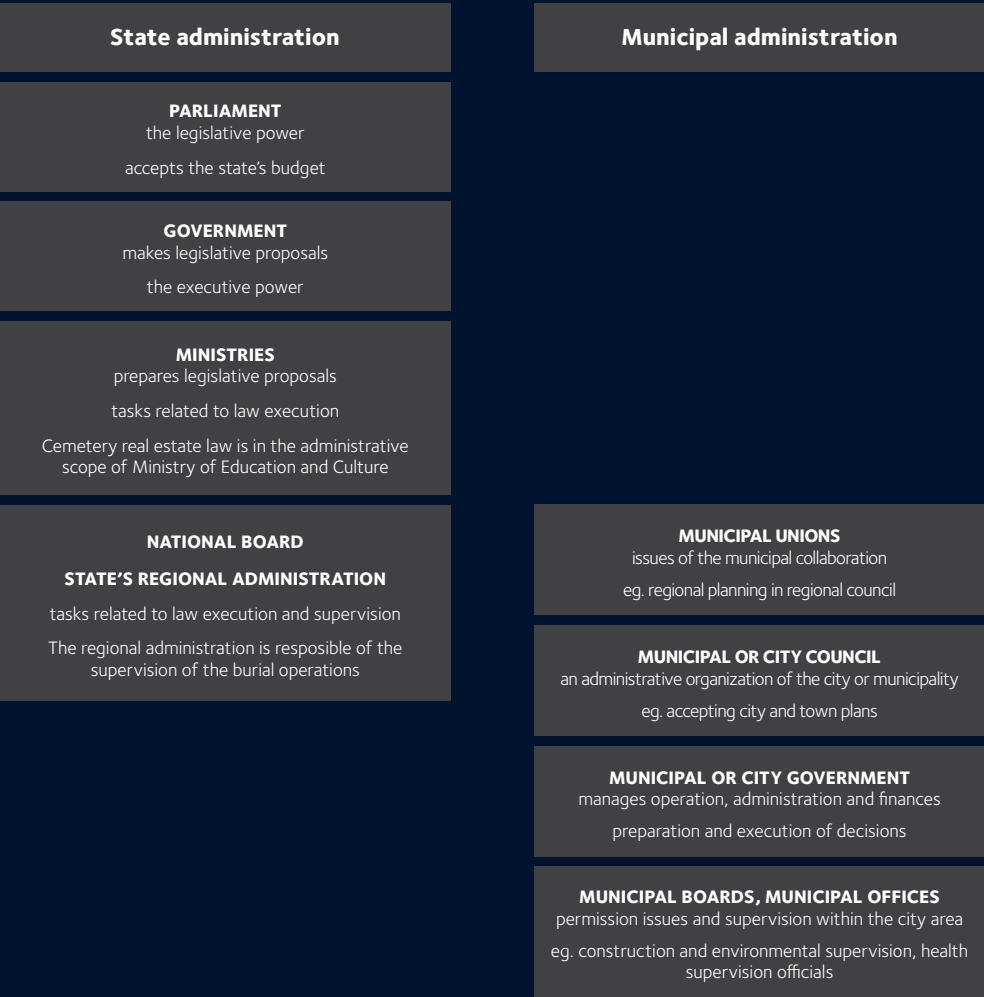
General information on burial services in Finland

In Finland, parishes and parish unions of the Evangelical Lutheran Church have a statutory obligation to oversee the operation and maintenance of public cemeteries. The church is a public entity that is managed by General Synod which assembles twice a year. General Synod accepts the Church Act (652/2023) and the Church Regulations (657/2023) concerning the church's own organizational structure and administration. The Church Act is ratified by Parliament. In addition to the Church Act, funeral services are regulated by the Funeral Services Act (457/2003), effective from 2004. The Funeral Services Act is general legislation, the preparation of which is the responsibility of the Ministry of Education and Culture.



FINLAND

BURIAL OPERATIONS IN FINLAND



FINLAND

BURIAL OPERATIONS IN FINLAND

Burial services in Finland in numbers

Population (31.12.2023)	5 603 851
Number of members of the Evangelical Lutheran Church (31.12.2023)	3 559 811
Cemeteries of the Evangelical Lutheran Church (approx., sites)	1 000
Cemeteries of the Evangelical Lutheran Church (approx., ha)	3 600
Crematoriums	23
– of which owned by the Evangelical Lutheran Church parishes	22
Number of deceased (2023)	61 339
Deceased cremated in crematoriums (2023)	39 076 (63,9 %)
Buried in the cemeteries of the Evangelical Lutheran Church parishes (2023)	55 788
– of which coffin burials	21 367 (38,3 %)
– and cremations	34 421 (61,7 %)
Of those buried in church cemeteries, blessed in their graves (2023)	94,1 %



Evangelical Lutheran Church parishes and other communities as cemetery administrators

According to the law, everyone has the right to be buried in a cemetery maintained by their parish in their hometown. Parishes offer two options: a burial place in a general Christian cemetery, where anyone has the right to be buried, regardless of parish membership. The other option is a burial place in a non-denominational cemetery that is neutral in terms of denomination. In practice, the popularity of non-denominational cemetery areas has remained low. The price of a burial place is independent of parish membership. Parishes can also offer a burial place to those who live elsewhere, but the price may be higher.

Parishes of the Orthodox Church, Pentecostal Church and Free Church also have limited provision of cemeteries. Local associations of the Free Thinkers' Union have nine cemeteries in Finland. There is one municipal cemetery in Finland. The majority of the deceased buried in cemeteries other than those of the Evangelical Lutheran Church were cremated and scattered in nature or water areas, which is possible with the permission of the landowner.

Burial services finance

According to the law that came into force at the beginning of 2016, the Evangelical Lutheran Church receives annual state funding for tasks stipulated in the law related to funeral services, population records, and the maintenance of buildings and objects of cultural and historical value. The state funding received by parishes was approximately 112.5 million euros in 2023. The state funding is paid to the Church Central Fund, which distributes the funds directly to parishes. The share of funeral services in state funding has not been earmarked. The criteria for the amount distributed directly to parishes changed at the beginning of 2025. From 2027, the weighting factors of the new distribution criteria will be determined in such a way that 15 percent of the amount distributed to the parish economy is based on the relative share of the cultural heritage index of the parish economy, 15 percent on the population confirmed in the previous year of the parish economy, 35 percent on the relative share of the five-year moving average of the number of deaths in the parish economical area, and 35 percent on the five-year moving average of the number of people buried in the parish economical area.

FINLAND

BURIAL OPERATIONS IN FINLAND

The years 2025 and 2026 are transitional years, where half of the share directly distributed to the parishes is determined on the current basis of euros per member of the municipality and half on the new distribution criteria.

The aim is to cover the costs of funeral services with state funding and fee income. In 2023, the total costs of funeral services were approximately 162 million euros. The parishes collected approximately 37 million euros in fees, so the net costs of funeral services were approximately 125 million euros. For 2025, Parliament has cut church funding by 19.6 million euros, which will particularly affect the fees charged by parishes for funeral services, which are expected to increase during 2025.

Average prices for burial operations (in 2014):

Coffin grave place, local municipality resident, ownership 25 years	122 euros
Coffin grave place, resident of another municipality, ownership 25 years	340 euros
Opening of a coffin grave, covering and renovation, local municipality resident	247 euros
Opening of a coffin grave, covering and renovation, resident of another municipality	389 euros
Urn grave, local municipality resident, ownership 25 years	67 euros
Urn grave, resident of another municipality, ownership 25 years	196 euros
Cremation, resident of crematorium municipality	134 euros
Cremation, resident of another municipality	269 euros



ISLAND

ISLAND

BEGRAVELSESVÆSENET I ISLAND

Generelt om begravelsesvæsenet i Island

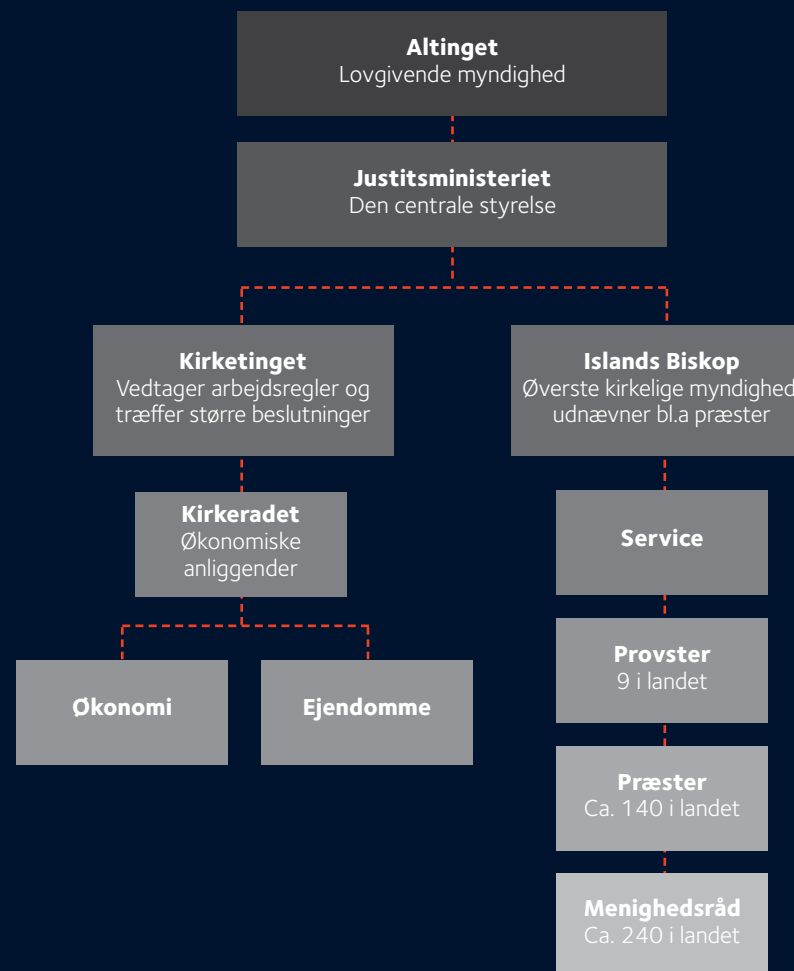
I Island er det menighedsråd og kirkegårdsudvalg/bestyrelser der er ansvarlige for begravelsesvæsenet. Hvor to eller flere menigheder har fælles kirkegård eller kirkegårde vælges en fælles kirkegårdsbestyrelse. Trossamfund med mindst 1 500 medlemmer, som er fyldt 16 år, kan vælge én fra sin midte i bestyrelsen. Provsten deltager i kirkegårdsbestyrelsernes møder, og hvis antallet af medlemmer er lige, har han stemmeret.

Begravelsesvæsenet i Island styres og reguleres ved love og forordninger, samt overenskomster mellem staten og Folkekirkens. Folkekirkens øverste organer er Altinget og regeringen (indenrigsministeren).

Den islandske Folkekirke styres centralt af Islands Biskop, Kirketinget og Kirkerådet i henhold til en lovreform fra 1997, hvor Folkekirken fik lov til at bestemme sine indre anliggender i henhold til en rammelov. Indenfor denne lovs rammer styrer og administrerer Folkekirken sine økonomiske og forvaltningsmæssige forhold. Begravelsesvæsenet falder ikke helt under denne kategori, idet begravelsesvæsenet berører alle landets borgere, uden hensyn til religion, og desuden er det ikke bare af tromæssig karakter, men er også af kulturel, planmæssig og sundhedsmæssig karakter.



Folkekirkens organisation



ISLAND

BEGRAVELSESVÆSENET I ISLAND

Begravelsesvæsenets økonomi i grove træk

Det er den islandske Folkekirke som driver landets kirkegårde. Hoveddelen af deres indtægter kommer fra staten. Af statens samlede skatteindtægter afsætter Altinget årligt en bevilling og fordeler den til menighedsrådene eller kirkegårdene til deres drift, i henhold til en regnemodel fra 2005, hvor antallet af døde i det næstsidste år og størrelsen af kirkegårdsarealet er nøgletallene. Fordelingen til de enkelte kirkegårde bygger på opdeling og beregninger foretaget af Kirkegårdenes Landsforening, der er godkendt af Kirkegårdsrådet.

Statens samlede bevillinger til kirkegårdene i året 2013 var 924,9 millioner isl. kr. Lige siden året 2009 har staten ikke overholdt sin del af overenskomsten og har foretaget nedskæring af de af-talte bevillinger på grund af økonomikrisen der indtraf i efteråret 2008. I medfør af dette har kirke-gårdene måttet stramme driften hårdt ind i de seneste år, uanset at deres opgaver i samfundets interesse er vokset.

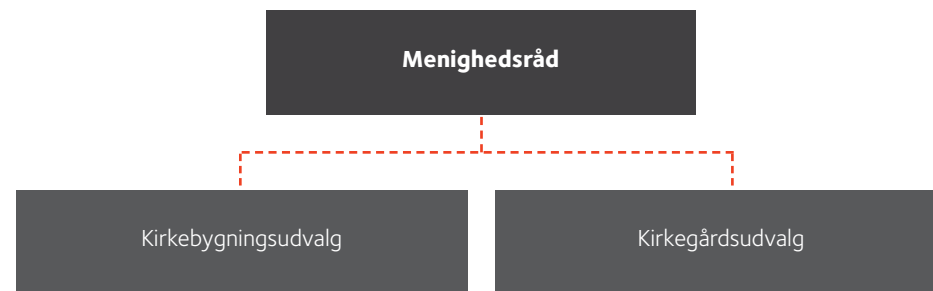
Nøgletal tilknyttet begravelsesvæsenet	2015	2024
Folketal i Island:	323 024	383 276
Antal døde:	2 179	2 610
Begravelser:	1 589	1 412
Kremationer:	628	1 226
Antal menigheder:	273	255

Organisation på lokalt plan

Det er et menighedsråd eller en kirkegårdsbestyrelse, der er ansvarlig for begravelsesvæsenet på lokalt plan for de kirkgårde, som de styrer. Ved bykirkegårde og andre større kirkegårde bliver menighedsrådets opgaver varetaget af et kirkegårdsudvalg og ved de tre største i landet, Reykjavík og omegn, Hafnarfjörður og Akureyri, er der oprettet kirkegårdsbestyrelser.

Et kirkegårdsudvalg kan være tilknyttet en bykirkegård eller en landsbykirkegård- /egnskirke-gård. Ved de fleste af de mindste kirkegårde er der ansat en graver, der varetager funktionerne på kirkegården og i kirken. I de efterfølgende eksempler er der organisationsplaner for et menighedsråd og en kirkegårdsleder ved en større bykirkegård.

Eksempel på organisationsplan for et menighedsråd:



Kirkegårdsudvalget varetager menighedsrådets opgaver omkring:

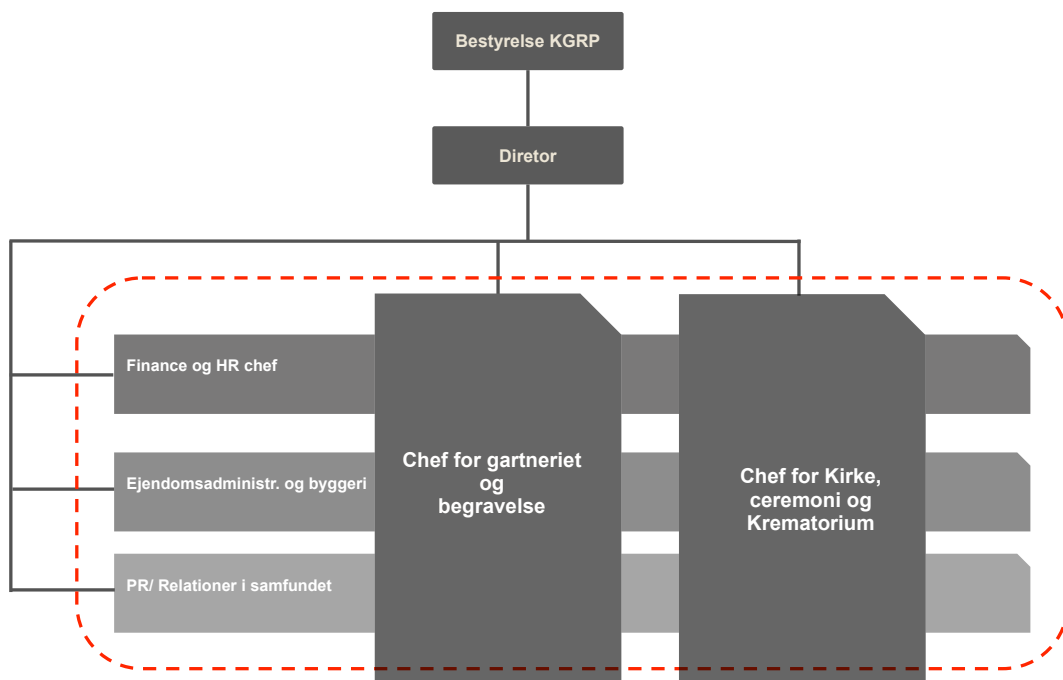
- Administration og drift af kirkegården
- Økonomi, herunder regnskaber og budgetter
- Funktioner tilknyttet begravelser og nedsættelse af urner
- Kremationer i Island finder kun sted i Reykjavík, hvor der findes to kremationsovne
- Ansættelse og afskedigelse af personale på kirkegården



ISLAND

BEGRAVELSESVÆSENET I ISLAND

En organisationsplan for Kirkegårdene i Reykjavíks provstier, KGRP, der forvalter, administrerer og driver 6 kirkegårde og et krematorium:



Personalekultur

I Island tilstræbes at ansætte faguddannede anlægsgartnere på kirkegårdene, for at udføre arbejdet omkring vedligeholdelse og pleje af gårdene, men det kan også være gartnere fra andre linjer, f.eks. planteskolegartnere. De som sørger for gravearbejdet er som regel i besiddelse af certifikat til gravemaskiner. Kontorpersonalet hos de største kirkegårde er faguddannet indenfor ledelse og regnskaber.

Gravstedskultur

I Island er der tradition for at indrette individuelle gravsteder. Der er lang tradition i Island for kistegrave (50 %) og gravstederne er enkle. En gravsten og et blomsterbed foran den. De fleste gravsteder er beskedne. Tidligere kunne der plantes træer på gravstederne, men nu sørger gartnerne og kirkegårdenes personale for at plante hæk og de træer som der er tilladt i henhold til anlægsplanen. Der findes ingen særlig tradition for brug af bestemte planter sådan som i udlandet, men sommerblomster bruges i større grad end mange andre steder. Det er meget udbredt at der placeres grangrene og lys, såvel levende som elektriske, på gravstederne i adventstiden og pynter dem frem over årsskiftet.

De fleste større kirkegårde har anlagt særlige områder for urnegrave idet udviklingen i de seneste år har medført at det er blevet stadig mere almindeligt med ligbrændning. På urnegravstedet anbringes enten en plænesten eller en lav oprejst gravsten. Der er også ret almindeligt at askeurner nedsættes oven på kister i kistegraver med tilladelse fra vedkommende familie. Det er endvidere ret almindeligt at blomster bruges til at pynte urnegravsteder på samme måde som kistegravsteder. Kirkegårde er omgivet af hegn eller mur, hvilket er påbudt ved lov. Mange steder har kirkegårde, i tæt bebyggelse, rejst solid omhegning, men i landsbyer og mindre befolkede egne er hegn mere enkelt og opført i den hensigt at holde kreaturer ude fra kirkegården.

Ændringen af den islandske begravelseskultur fra overvejende kistegrave til urnegrave har haft en afgørende betydning for kirkegårdenes udseende. Der stilles nye krav ved planlægning af gravsteder ud fra hensynet til driftshåndtering og personaleforbrug.

ISLAND

BEGRAVELSESVÆSENET I ISLAND

Kirkegårdsrådet og Kirkegårdsfonden

Der findes i Island et Kirkegårdsråd som har forskellige opgaver. I rådet sidder Islands Biskop eller dennes stedfortræder, direktøren i Statens styrelse for beskyttelsen af fortidsminder eller dennes stedfortræder, et medlem indstillet af Kirkegårdenes Landsforening og et medlem indstillet af Kommunernes Landsforening. Kirkegårdsrådet ansætter en leder og udsteder en instruks for ham. Kirkegårdsrådets hovedformål er at føre overordnet tilsyn med kirkegårdene i landet. Kirkegårdsrådet er tillige en bestyrelse for Kirkegårdsfonden og varetager dennes opgaver. Mindst 8 % og mest 12 % af de årlige bevillinger til kirkegårdene fra staten, skal gå til Kirkegårdsfonden.

Fondens vigtigste opgaver er:

- 1) Yde bidrag til de mindste kirkegårde i stedet for at inddrage dem under regnemodellen
- 2) Påse at kirkegårdene ikke bliver forskelsbehandlet, samt at yde bistand i tilfælde hvor kirkegårdenes indtægter ikke dækker de nødvendige udgifter
- 3) Der kan ydes lån/eller understøttelse til kirkegårdsbestyrelser og kirker, samt til oprettelse af mindesmærker hvor der tidligere har stået kirkegårde, kirker eller kapeller
- 4) Bekoste udgifter til vedligeholdelse og pleje af kirkegårde i egne som er blevet folketomme



ICELAND

ICELAND

BURIAL OPERATIONS IN ICELAND

General information about burial authorities in Iceland

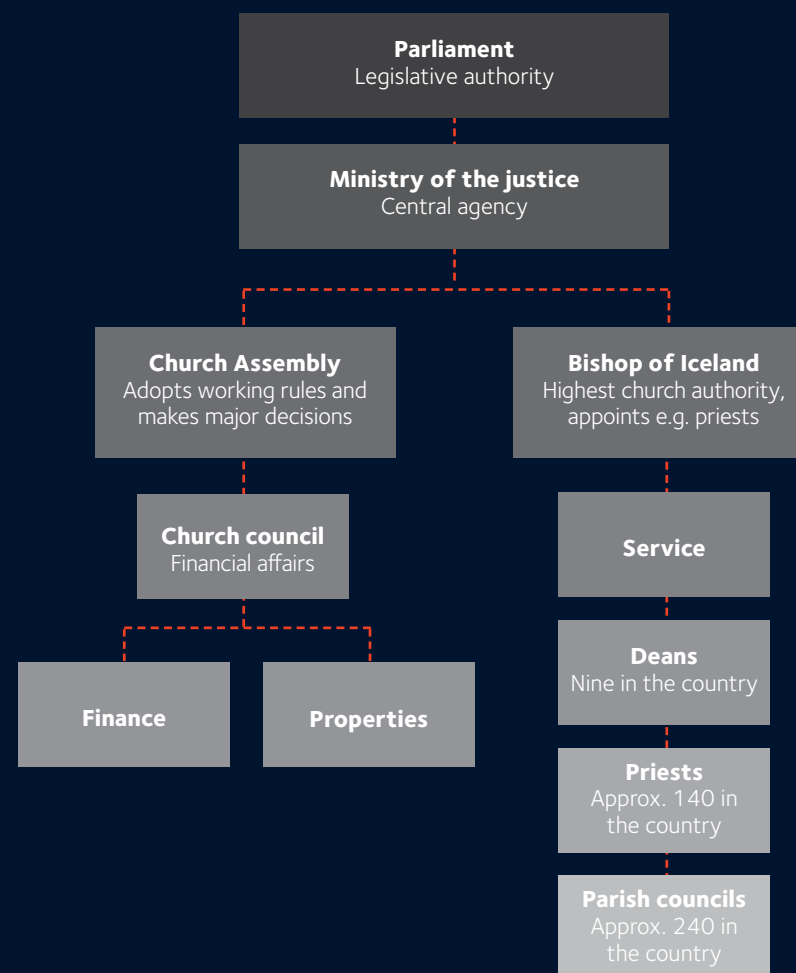
In Iceland, it is parish councils and cemetery committees/boards that constitute the burial authorities. Where two or more parishes have a shared cemetery or cemeteries, a joint cemetery board is appointed. Religious communities with at least 1 500 members over the age of 16 can elect one person from their midst to the board. Deans participate in cemetery board meetings, and if a vote is tied, they have the casting vote.

The burial authorities in Iceland are governed and regulated by laws and regulations, and agreements between the state and the National Church. The National Church's highest bodies are the parliament and the government (Minister of the Interior).

The Icelandic National Church is run centrally by the Bishop of Iceland, the Church Assembly and the Church Council in accordance with a law reform from 1997 whereby the National Church was permitted to manage its internal affairs pursuant to a framework act. The National Church manages and administers its financial and administrative affairs within the framework of this act. The burial authorities do not fall under this category since the burial authorities exist for the benefit of all the country's citizens, regardless of religion, and they also have as much to do with culture, planning and health as religion.



National Church organisation



ICELAND

BURIAL OPERATIONS IN ICELAND

The burial authorities' financial situation in broad terms

It is the Icelandic National Church that runs the country's cemeteries. Most of their earnings come from the state. Of the state's total tax revenues, the Parliament puts aside an appropriation every year and distributes this to parish councils or cemeteries for their operations in accordance with a calculation model from 2005 where the number of deceased people in the next-to-last year and the size of the cemetery are the key figures. This distribution to individual cemeteries is based on division and calculations made by the Association of Icelandic Cemeteries and approved by the Cemetery Council.

The state's total appropriations for cemeteries in 2013 amounted to ISK 924.9 million. Since 2009, the state has not fulfilled its part of the agreement and has cut the agreed appropriations due to the economic crisis that occurred in the autumn of 2008. Due to this, the cemeteries have had to restrict their operations in recent years, even though their responsibilities in the interest of society have increased.

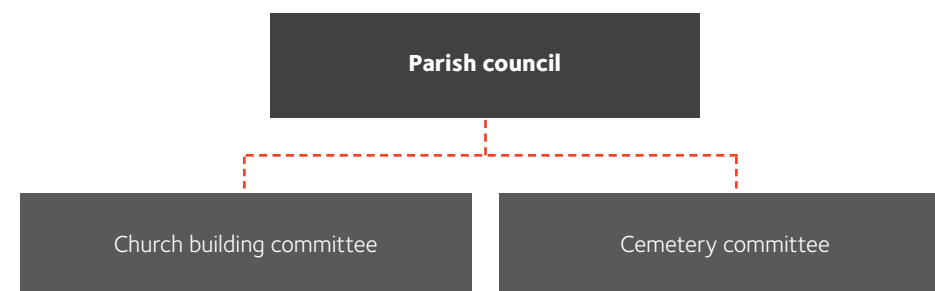
Key figures involved in Cemetery Sector	2015	2024
Population of Iceland:	323 024	383 276
Number of deaths:	2 179	2 610
Earth burials:	1 589	1 412
Cremations:	628	1 226
Number of parishes:	273	255

Organisation at a local level

It is a parish council or cemetery board that is responsible for funerals locally for the cemeteries that they run. In the case of town cemeteries and other large cemeteries, the parish council's tasks are handled by a cemetery committee, and in the three largest populated areas in the country, Reykjavík and the surrounding area, Hafnarfjörður and Akureyri, cemetery boards are appointed.

A cemetery committee may be attached to a town cemetery or a village/local cemetery. A gravedigger is employed at most of the smaller cemeteries who is responsible for the functions of the cemetery and church. In the following examples, there are organisation charts for a parish council and a cemetery manager at a larger town cemetery.

Example of an organisation chart for a parish council:



The cemetery committee is responsible for the parish council's tasks relating to:

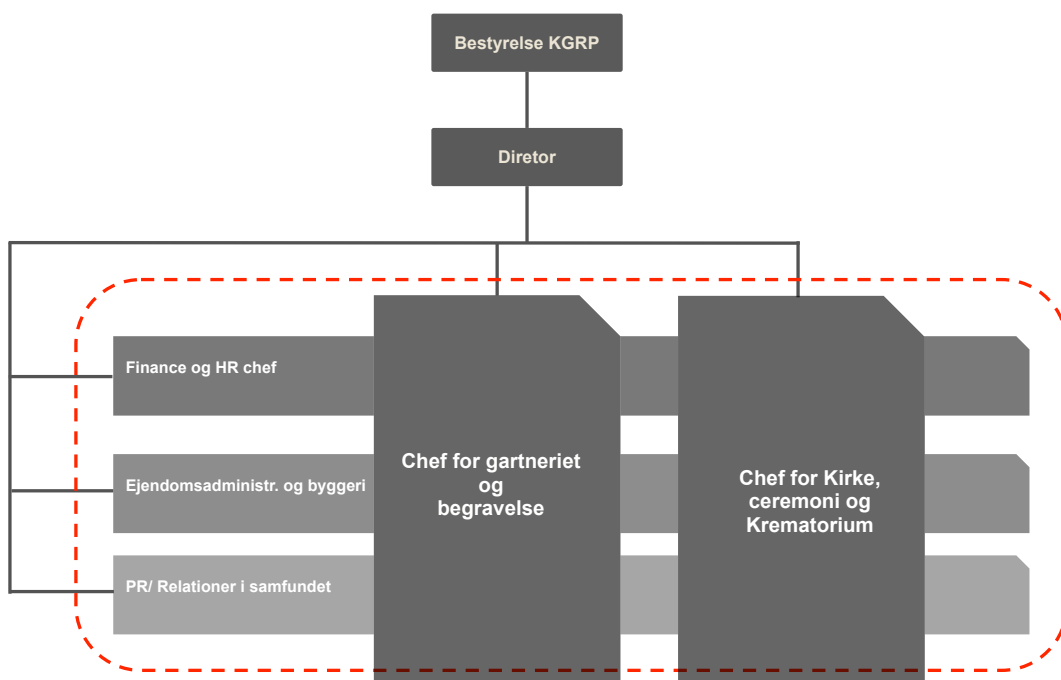
- Administration and running of the cemetery
- Finance, including financial statements and budgets
- Functions associated with funerals and lowering urns. Cremations in Iceland only take place in Reykjavík, where there are two crematory furnaces
- Employment and dismissal of cemetery staff



ICELAND

BURIAL OPERATIONS IN ICELAND

An organisational chart for Capital Area Cemeteries, KGRP, who manage, administer and run 6 cemeteries and a crematorium:



Staff culture

In Iceland, efforts are made to employ qualified landscape gardeners for the cemeteries to perform work relating to the maintenance and care of the cemeteries, but gardeners from other lines may also be employed, such as nursery gardeners. Those responsible for digging work generally have excavator certificates. The office staff at the largest cemeteries are qualified within the areas of management and accounting.

Grave culture

In Iceland, the tradition is to have individual graves. There is long tradition in Iceland of coffin graves (50 %), and graves are simple. One gravestone with a flowerbed in front of it. Most graves are modest. Previously, trees might have been planted at burial plots, but now the gardeners and cemetery staff try to plant hedges and trees that are permitted by the layout plan. There is no special tradition of using particular plants as there is abroad, but summer flowers are used to a greater degree than in many other locations. The placing of spruce branches and lights, both naked flames and electric lights, on graves during advent and continuing to decorate them up until the end of the year is very widespread.

Most of the biggest cemeteries have established separate areas for urn graves since trends in recent years show that cremation is becoming more common. Either a lawn stone or low gravestone is placed on urn graves. It is also fairly common for urns to be placed on top of coffins in coffin graves with permission from the family in question. It is also fairly common for flowers to be used to decorate urn graves in the same way as coffin graves. Cemeteries are surrounded by fences or walls, which is required by law. In many places, cemeteries in populated areas have erected solid fences, but in villages and less populated areas, the fence is simpler and erected for the purpose of keeping livestock out of the cemetery.

The change to the Icelandic funeral culture from predominantly coffin graves to urn graves has had a major impact on cemetery appearance. New requirements have been stipulated for planning graves from an operations handling and staff requirements perspective.

ICELAND

BURIAL OPERATIONS IN ICELAND

Cemetery Council and Cemetery Foundation

In Iceland, there is a Cemetery Council that is responsible for various tasks. Council members include the Bishop of Iceland or their deputy, the director of The Cultural Heritage Agency of Iceland or their deputy, a member appointed by the Association of Icelandic Cemeteries and a member appointed by the Association of Local Authorities. The Cemetery Council will appoint a chairperson and issue instructions to them. The Cemetery Council's main purpose is to oversee the running of cemeteries in the country. The Cemetery Council is also the board of the Cemetery Foundation and responsible for its tasks. At least 8 % and no more than 12 % of the annual appropriations for cemeteries from the state go to the Cemetery Foundation.

The Foundation's most important tasks are:

- 1) Contributing to the smallest cemeteries instead of including them in the calculation model
- 2) Ensuring that cemeteries are not treated differently and providing assistance where the cemeteries' incomes do not cover necessary expenses
- 3) Loans and/or support can be provided to cemetery boards and churches, and for the erection of monuments where cemeteries, churches or chapels were previously located
- 4) Covering maintenance and care costs for cemeteries in areas that are now uninhabited



NORGE

NORGE

GRAVPLASSMYNDIGHETEN I NORGE

Generelt om gravplassforvaltningen i Norge

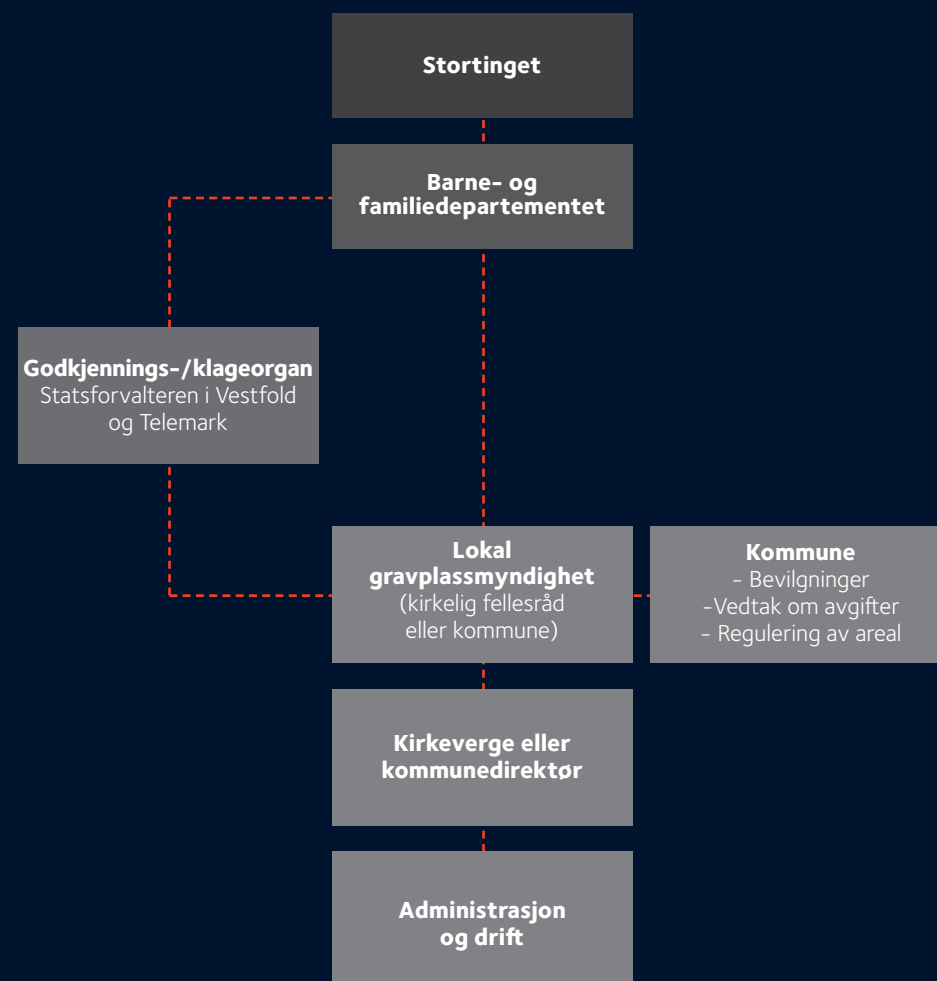
Lokal gravplassmyndighet er ifølge gravplassloven § 23 det organet som etter Kirkemøtets beslutning opptre på soknets vegne i saker som gjelder forvaltning av gravplasser. I kommuner med flere sokn ligger oppgaven til kirkelig fellesråd, mens menighetsrådet har oppgaven i kommuner med bare ett sokn. Etter søknad fra kommunen kan statsforvalteren fastsette at ansvaret som lokal gravplassmyndighet skal ligge til kommunen. Per 2025 er det seks kommuner – Bærum, Gjesdal, Modum, Oslo, Sandefjord og Vennesla – som har ansvaret for gravplassforvaltningen. Statsforvalteren er klageinstans for vedtak truffet av lokal gravplassmyndighet i gravplassaker.

Det skal være et tydelig skille mellom rollen kirkelig fellesråd har som gravplassmyndighet og den som følger av ansvaret knyttet til Den norske kirkes virksomhet som trossamfunn. Rollen som gravplassmyndighet er en offentlig oppgave og et ansvar som omfatter hele befolkningen. Stortinget (nasjonalforsamlingen) er den lovgivende makt og departementet utformer forskrifter og rundskriv som gjelder for gravplassen.

Lokal gravplassmyndighet har ansvar for at gravplasser med tilhørende bygninger forvaltes med orden og verdighet i samsvar med gjeldende regelverk. Midler til drift, forvaltning og investeringer bevilges av kommunen, etter budsjettforslag fra fellesrådet. Kommunen kan etter forslag fra gravplassmyndigheten vedta avgift for bruk av gravkapell, minnelund, urnevegg, kremasjon og feste av grav. Statsforvalteren i Vestfold og Telemark er tillagt landsdekkende virkeområde og skal godkjenne planer for vesentlige endringer av gravplasser, utvidelser eller anleggelse av nye.



Gravplassmyndigheten i Norge



NORGE

GRAVPLASSMYNDIGHETEN I NORGE

Gravplassmyndigheten nasjonalt og regionalt

Lovene som regulerer gravplassforvaltningen blir gitt av Stortinget (nasjonalforsamlingen). Statsforvalteren er den regionale fagmyndigheten med oppgavene for hele landet samlet hos Statsforvalteren i Vestfold og Telemark. Kirkelig fellesråd som gravplassmyndighet, eller de kommunene som har denne myndigheten, har kun et lokalt nivå, regulert av nasjonal lovgivning.

Organisering av gravplassmyndigheten lokalt

Grunnheten i Den norske kirke er soknet. I en kommune kan det være ett eller flere sokn. Soknet eier vanligvis gravplassene, og soknet ledes av det valgte menighetsrådet.

I kommuner med flere sokn velges det et kirkelig fellesråd, satt sammen av representanter fra menighetsrådene.

Kirkelig fellesråd er den lokale gravplassmyndigheten og forvalter kirkens bygg og eiendommer. Fellesrådene har arbeidsgiveransvar for kirkelige ansatte utenom prestene, og ivaretar administrative funksjoner for soknene. Gravplassforvaltningen utgjør ca. 25 % av fellesrådenes økonomi og stillingsressurser. Kirkevergen er fellesrådets daglige leder. I større fellesråd er det gjerne ansatt en egen leder for gravplassene.

Der kommunen er gravplassmyndighet overtar kommunestyret fellesrådets rolle i gravplassforvaltningen. Flere steder har fellesrådet tjenesteytingsavtaler med kommunen. Det vil si at praktisk arbeid på gravplassene og/eller merkantile tjenester helt eller delvis utføres av kommunalt ansatte.

Nøkkeltall relevante for gravplassforvaltningen pr 31.12.2023

Folketall i Norge:	5 550 203
Antall døde:	43 803
Kistebegravelser:	22 080 (50 %)
Kremasjoner:	21 723 (50 %)
Gravplasser:	2 300 (ca)

Personalkultur

Blant gravplassansatte finner vi en svært sammensatt faglig og praktisk bakgrunn, men totalt sett har få fagutdanning som gartner eller tilsvarende. En del forvaltninger har prioritert å rekruttere anleggsgartnere de senere årene, og noen har også lagt til rette for at ansatte kan ta fagbrev med praksis fra egen arbeidsplass.

Gravplasskultur

Norske gravplasser har et stort spenn av uttrykk. Fra værbitte kystkirkegårder i Finnmark til klassiske, parkmessige urbane gravplasser i Sør-Norge. Graden av vegetasjon og andre strukturelementer varierer også i svært stor grad.



NORGE

GRAVPLASSMYNDIGHETEN I NORGE

Kremasjon er mest utbredt i tettbygde strøk. I distriktene er kremasjonsprosenten ofte lavere, men kremasjonsandelen for hele landet har steget jevnt siden 1996. Kistegraver preger fortsatt utformingen av mange gravplasser. Det individuelle gravminnet har som regel et lite blomsterbed i forkant. Omleggingen fra rammegraver til plenkirkegårder ble vanlig etter 2. verdenskrig.

Forholdene nevnt over gjør at mange av gravplassene har blitt endret ut fra sin tids praktiske løsninger mer enn en bærende estetisk idé eller plan. Landet sett under ett brukes det langt mindre ressurser på skjøtsel av norske gravplasser enn i de øvrige nordiske landene. Takket være mangfoldet og et stort antall gravplasser med unike kvaliteter, fremstår den norske gravplasskulturen likevel som rik og variert.

De siste tilskuddene til norsk gravplasskultur er tilrettelagte graver og minnelunder med felles minnesmerker. Det er særlig gravfelt tilrettelagt etter muslimsk gravleggingsskikk som har blitt vanlig på norske gravplasser, og det er interessant å observere hvordan møtet mellom gravskikker fra ulike muslimske kontekster og lokale tradisjoner gjør seg utslag i nye uttrykk. Når det kommer til minnelunder har det vært en stor økning de senere årene, og mange forvaltninger har opplevd stor interesse for disse. Også når det gjelder utformingen av felles minnesmerker ser vi at norsk gravplasskultur er mangfoldig i uttrykket. Etablering av nye urnevegger ble tillatt i 2021 og det er nå anlagt tre urnevegger.



NORWAY

NORWAY

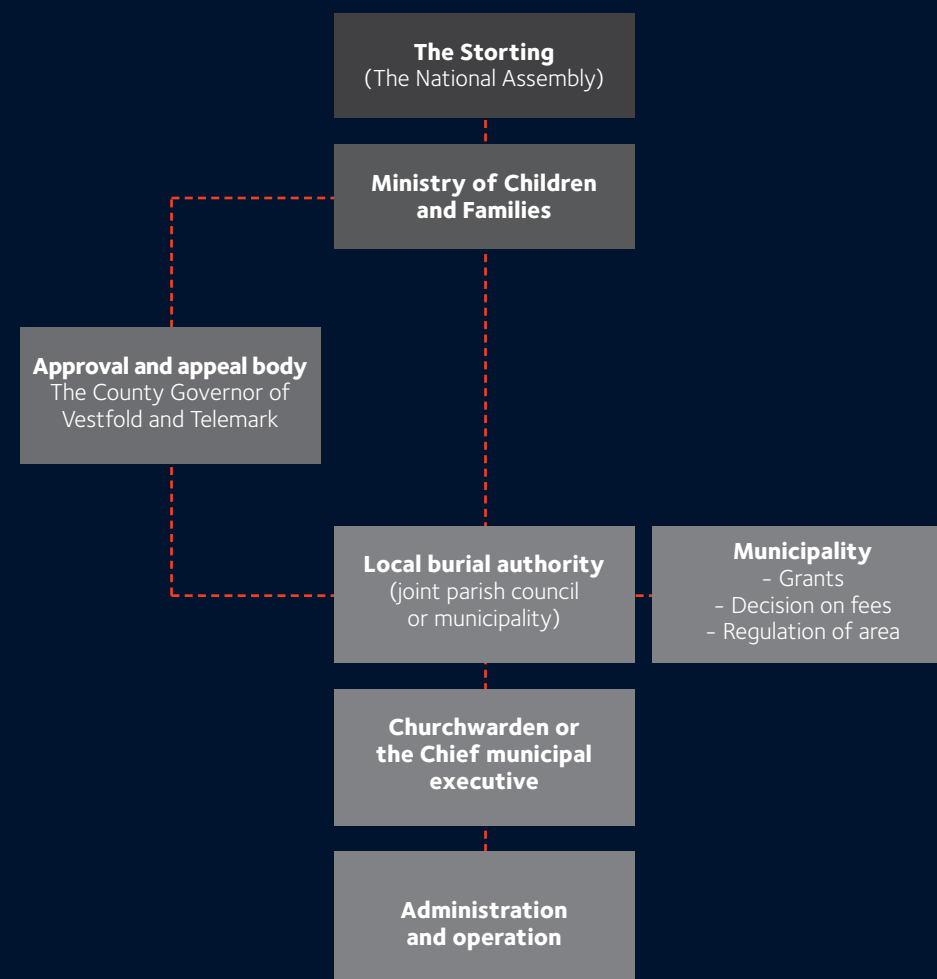
BURIAL AUTHORITIES IN NORWAY

General information about cemetery administration in Norway

According to the Cemetery Act, § 23, the local burial authority is the body that, following the decision of the Church Synod, acts on behalf of the parish in matters concerning administration of cemeteries. In municipalities with several parishes, the task lies with the joint parish council, while the parish council has the task in municipalities with only one parish. Upon application from the municipality, the County Governor may determine that the responsibility as a local burial authority shall lie with the municipality. As of 2025, there are six municipalities – Bærum, Gjesdal, Modum, Oslo, Sandefjord and Vennesla – that are responsible for the cemetery administration. The County Governor is the appeal body for decisions made by the local burial authority in cases related to cemeteries.

There should be a clear distinction between the role of the joint parish council as a burial authority and that which follows the responsibility associated with the activities of the Church of Norway as a religious community. The role as burial authority is a public task and a responsibility that encompasses the entire population. The Storting (the National Assembly) is the legislative power and the Ministry formulates regulations and circulars that apply to the cemetery.

Local burial authorities are responsible for ensuring that cemeteries and associated buildings are managed with order and dignity in accordance with current regulations. Fundings for operation, administration and investments are allocated by the municipality, according to a budget proposal from the joint parish council. The municipality may, upon proposal from the burial authority, adopt a fee for the use of a burial chapel, memorial grove, urn wall, cremation and lease of graves. The County Governor of Vestfold and Telemark has a nationwide scope of action and must approve plans for significant changes to cemeteries, expansions or the construction of new ones.

The Norwegian burial authority

NORWAY

BURIAL AUTHORITIES IN NORWAY

National and regional burial authorities

The legislation regulating cemetery administration is issued by the Storting (the National Assembly). The County Governor is the regional regulatory authority, with the tasks for the whole country handled by the County Governor of Vestfold and Telemark. The joint parish council as burial authority, or the municipalities that have this authority, only have a local level, regulated by national legislation.

Organization of the burial authority locally

The basic unit of the Church of Norway is the parish. In a municipality, there may be one or more parishes. The parish usually owns the cemeteries. The parish is led by the elected parish council.

In municipalities with several parishes, a joint parish council is elected, composed of representatives of the parish councils.

The joint parish council is the local burial authority and manages the church buildings and properties. The joint parish councils have employer responsibility for church employees other than priests and handles administrative functions for the parishes. Cemetery administration accounts for approximately 25 % of the council's finances and staff resources. The churchwarden is the joint parish council's daily manager. In larger joint parish councils, a separate manager for the cemeteries is often employed.

Where the municipality is the burial authority, the municipal council takes over the joint parish council's role in the cemetery administration. In several places, the joint parish council has service agreements with the municipality. This means that practical work at the cemeteries and/or commercial services are carried out in whole or in part by municipal employees.

Key figures relevant to cemetery administration as of 31.12.2023

Population in Norway:	5 550 203
Number of deaths:	43 803
Coffin burials:	22 080 (50 %)
Cremations:	21 723 (50 %)
Cemeteries:	2 300 (approx.)

Personnel culture

Among cemetery employees we find a very complex professional and practical background, but overall few have professional education like gardener or similar. Some administrations have prioritized recruiting landscapers in recent years and some have also made it possible for employees to obtain a professional certificate with practice from their own workplace.

Cemetery culture

Norwegian cemeteries have a wide range of expressions. From weathered coastal cemeteries in Finnmark to classic, park-like urban cemeteries in Southern Norway. The degree of vegetation and other structural elements also varies greatly.

Cremation is most prevalent in densely populated areas. In rural areas, the cremation rate is often lower, but the cremation rate for the entire country has risen steadily since 1996. Coffin graves still characterize the design of many cemeteries. The individual grave memorial usually has a small flower bed at the forefront. The change from frame graves to lawn cemeteries became common after World War II.



NORWAY

BURIAL AUTHORITIES IN NORWAY

The conditions mentioned above mean that many of the cemeteries have been changed based on the practical solutions of their time rather than an underlying aesthetic idea or plan. For the country as a whole, far fewer resources are used on the maintenance of Norwegian cemeteries than in the other Nordic countries. Thanks to the diversity and a large number of cemeteries with unique qualities, the Norwegian cemetery culture nevertheless appears rich and diverse.

The latest additions to the Norwegian cemetery culture are graves with religious/lifescape accommodations and memorial groves with common memorials. In particular, burial grounds adapted to Muslim burial customs have become common in Norwegian cemeteries, and it is interesting to observe how the meeting between burial customs from different Muslim contexts and local traditions is reflected in new expressions. When it comes to memorial groves, there has been a large increase in recent years and many administrations have experienced great interest in these. Also when it comes to the design of such common memorials, we see that Norwegian cemetery culture is diverse in expression. Establishment of new urn walls was permitted in 2021, and three urn walls have now been constructed.



SVERIGE

SVERIGE

BEGRAVNINGSVERKSAMHETEN I SVERIGE

Allmän information om begravningsverksamheten i Sverige

I Sverige är det den före detta statskyrkan och numera trossamfundet Svenska kyrkan som är huvudman för begravningsverksamheten, med två undantag; kommunerna Stockholm och Tranås.

Eftersom trossamfundet Svenska kyrkan sedan år 2000 inte är statskyrka är den fränkopplad från staten och styrs helt i egen regi. Dock regleras Svenska kyrkan framför allt av lagen om Svenska kyrkan och lagen om trossamfund samt det egna regelverket, kyrkoordningen.

Begravningsverksamheten i Sverige styrs och regleras av flertalet lagar och förordningar där begravningslagen, kulturmiljölagen, miljöbalken och förvaltningslagen är de grundläggande lagarna. På grund av det kyrkliga huvudmannskapet regleras även viss del av verksamheten av kyrkoordningen, bland annat styrning och ledning.

För att tillvarata allas, inte bara Svenska kyrkans medlemmars intresse, inrättades i samband med relationsändringen år 2000 ett system med begravningsombud. Dess ombud har till uppgift att stärka inflytandet och ge möjlighet till insyn i begravningsverksamheten för dem som inte tillhör Svenska kyrkan. Ombuden som är verksamma kommunvis utses på fyra år och lämnar årligen en årsberättelse till respektive länsstyrelse.

Svenska kyrkans högsta beslutande organ är Kyrkomötet och den främsta företrädaren för kyrkan är ärkebiskopen. Svenska kyrkan är indelad i 13 stift och 592 (2025) församlingar/pastorat. På alla dessa nivåer förekommer styrelser som väljs av medlemmarna vart fjärde år, Kyrkomötet (nationellt), Stiftsfullmäktige (regionalt) och Kyrkofullmäktige (lokalt).

Varje församling/pastorat på lokal nivå är en egen självstyrande enhet, men också en del av ett stift och Svenska kyrkan som trossamfund.

Organisationsplan för Svenska kyrkan



SVERIGE

BEGRAVNINGSVERKSAMHETEN I SVERIGE

Begravningsverksamhetens finansiering

All allmän verksamhet på de svenska begravningsplatserna finansieras av begravningsavgiften som betalas av alla via skattsedel. Denna avgift har tidigare reglerats lokalt men är från och med 2017 enhetlig för hela landet med undantag för de kommunala huvudmännen, Stockholm och Tranås kommuner. I begravningsavgiften ingår: lokal för förvaring och visning av den avlidne, ceremonilokal utan religiösa symboler, transporter inom huvudmannens ansvarsområde, gravsättning, gravplats i 25 år, kremering samt skötsel av de allmänna ytor på begravningsplatserna.

Omsättningen för begravningsverksamheten i Sverige var 2025 ca 8,0 miljarder inklusive de kommunala huvudmännen. Serviceverksamhet avser skötsel av de enskilda gravplatserna som gravrättsinnehavaren själv ansvarar för. Denna skötsel kan hos de flesta huvudmän beställas mot en avgift, detta är inte en del av begravningsverksamheten.

Budget för begravningsverksamheten fattas på lokal nivå av kyrkofullmäktige och anslag till denna begärs från och med 2017 via Kammarkollegiet och Kyrkokansliet som fördelar intäkterna från den enhetliga begravningsavgiften.

Begravningsverksamheten lyder under Socialdepartementet.

Nyckeltal i samband med begravningsverksamheten

	2015	2024
Befolkningen i Sverige:	9 851 017 personer	10 587 710 personer
Antal dödsfall:	90 907 avlidna	91 268 avlidna
Jordbegravningar:	19 970 (18,7 %)	12 427 (13,6 %)
Kremationer:	73 937 (81,3 %)	78 841 (86,4 %)
Antal församlingar:	1 365 st.	1 329 st.
Antal kyrkliga huvudmän:	642 st.	543 st.
Antal kommunala huvudmän:	2 st.	2 st.
Antal begravningsplatser i SvK regi:	ca. 3 200 st.	ca. 3 200 st.
Antal kommunala kyrkogårdar:	13 st.	13 st.



SVERIGE

BEGRAVNINGSVERKSAMHETEN I SVERIGE

Organisation på lokal nivå

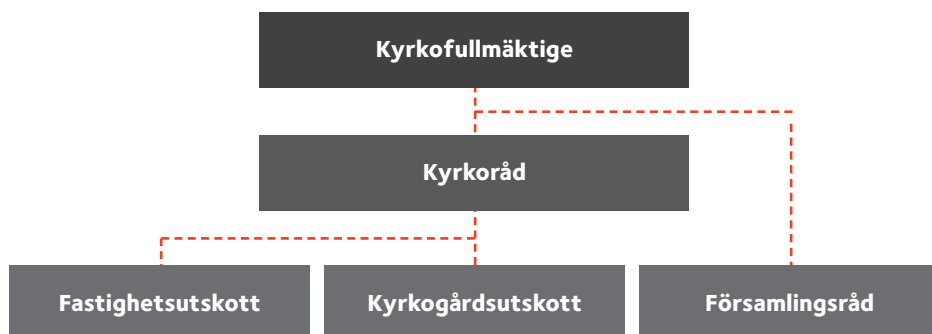
Det är den lokala församlingen eller pastoratet (samverkande församlingar) som för de kyrkliga huvudmännen leder och organiserar begravningsverksamheten.

Högsta ledning på lokal nivå är kyrkofullmäktige och under denna kyrkorådet, som är församlingens/pastoratets styrelse. Hos flertalet huvudmän finns även ett kyrkogårdsutskott som har kyrkogårdsfrågorna på delegation. Församlingens eller pastoratets kyrkoherde är chef för all verksamhet men med kyrkogårdschef eller motsvarande som underordnad avdelningschef och ansvarig för begravningsverksamheten.

Storleken avseende folkmängd och den geografiska ytan hos de kyrkliga huvudmännen varierar mycket, från cirka 1 000 till dryga 500 000 invånare. Stockholm som är den kommunala huvudmannen ansvarar för en folkmängd på runt en miljon.

Även ytmässigt varierar huvudmännen mycket från den lilla församlingen på några kvadratkilometer till det stora pastoratet på över 25 000 kvadratkilometer. I och med detta är maskinparken också mycket varierande och exempelvis gravgrävningen kan ske i egen regi med egen grävmaskin, med lånad/hyrd grävmaskin eller utföras helt på entreprenad.

Exempel på ett organisationsschema för förtroendemannaorganisationen hos en medelstor huvudman:

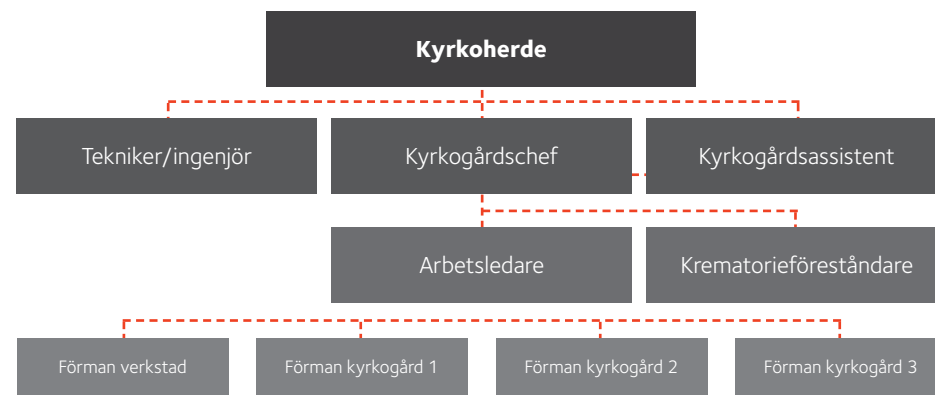


Svenska kyrkan på lokal nivå är uppdelad i två verksamheter; församlingsverksamhet och begravningsverksamhet. Dessa två verksamheter är var för sig finansierad via medlemsavgift respektive begravningsavgift. Kyrkofullmäktige är högsta beslutande organ och fastställer bland annat budget och mål för de båda verksamheterna.

Kyrkogårdsutskottet behandlar frågor såsom:

- Drift och underhåll av begravningsplatserna
- Drift av krematorium
- Detaljbudget
- Inköp och investering
- Anställning och uppsägning av personal på begravningsverksamheten
- Upprättande av reglemente för begravningsverksamheten

En organisationsplan för en medelstor begravningsverksamhet med eget krematorium, som förvaltar och driver tre kyrkogårdar:



Kyrkogårdschefen eller likvärdig roll är underställd kyrkoherden och har vanligtvis budget och driftansvaret av begravningsverksamheten på delegation inklusive personalansvar för begravningsverksamhetens personal.

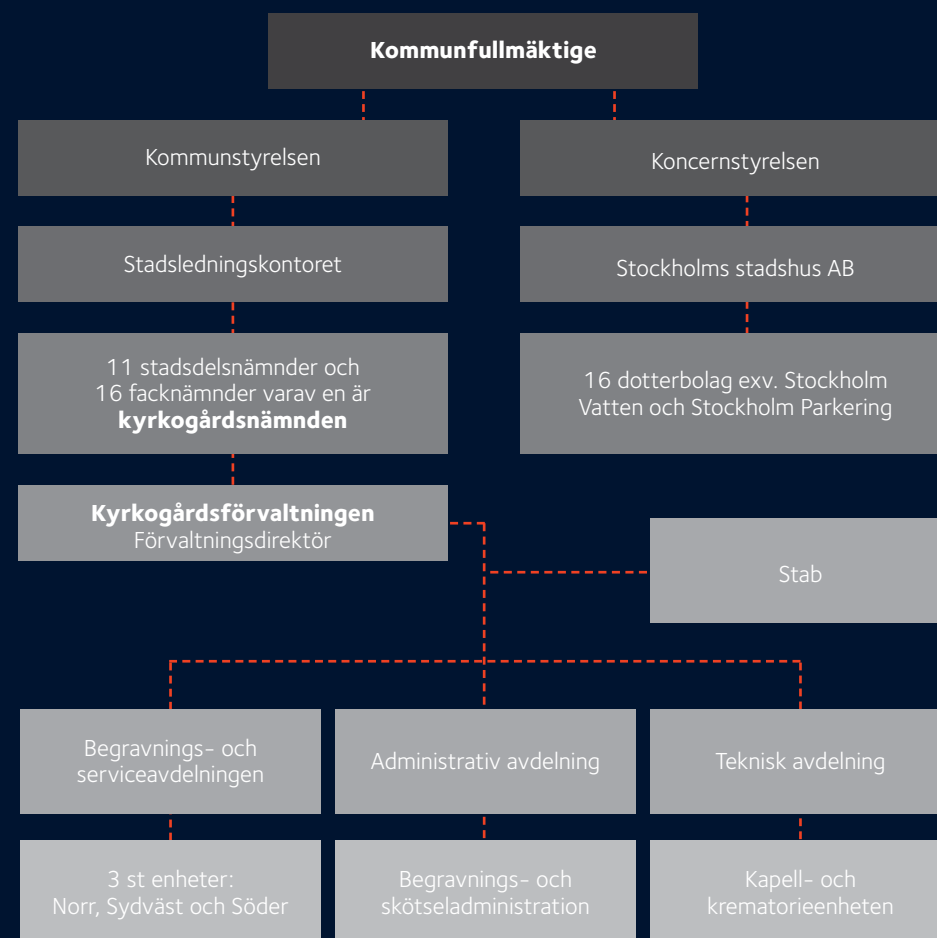
De två kommunala huvudmännen, Stockholm och Tranås, är organiserade under den kommunala ledningen.

SVERIGE

BEGRAVNINGSVERKSAMHETEN I SVERIGE



Organisationsplan för Stockholms kyrkogårdsförvaltning



SVERIGE

BEGRAVNINGSVERKSAMHETEN I SVERIGE

Personalkultur

Det finns i Sverige idag en blandad tradition av både högskole- och gymnasialt utbildad personal samt flertalet självlärda på kyrkogårdarna. En mycket väl utbyggd fortbildningsverksamhet håller personalstyrkan välinformerad och välutbildad. På grund av kommande pensionsavgångar vill branschen fånga upp nyutbildad personal från de gröna utbildningarna. Genomgående kan dock sägas att kyrkogårdspersonalen tenderar att stanna kvar länge på sina tjänster.

Gravplatser och gravskick

I Sverige finns en lång tradition av att smycka den egna gravplatsen med vanligtvis utplanteringsväxter. På äldre kvarter med familjegravar hör det till vanligheten att gravplatsen omgärdas av låga häckar eller stenramar.

Under 1970-80 talet fick minneslunden sin storhetstid med lika inför döden ideal och önskan om den skötselfria gravplatsen.

Detta förändrades under senare delen av 1900-talet då det uppkom önskemål om gravskick som inte var lika anonyma som minneslunden men det skötselfria önskemålet kvarstod. Minneslunden är fortfarande välanvänd men askgravlundar och askgravplatser ökar ständigt.

Utvecklingen av dessa gravskick har gjort att de traditionella kvarteren med urn- och kistgravar på flertalet begravningsplatser glesats ut. Detta är en stor utmaning för landets huvudmän att på ett respektfullt och med hänsyn till det kulturella värdet återanvända dessa platser.

Enligt begravningslagen ska särskilda gravplatser för dem som inte tillhör något kristet trossamfund finnas tillgängliga inom rimliga avstånd. Detta berör exempelvis judar, hinduer och muslimer etcetera.

**SWEDEN**

SWEDEN

BURIAL OPERATIONS IN SWEDEN

General information about the Cemetery sector in Sweden

In Sweden, the former state church and religious community nowadays the Church of Sweden is the principal of funerary activity, with two exceptions; municipalities of Stockholm and Tranås.

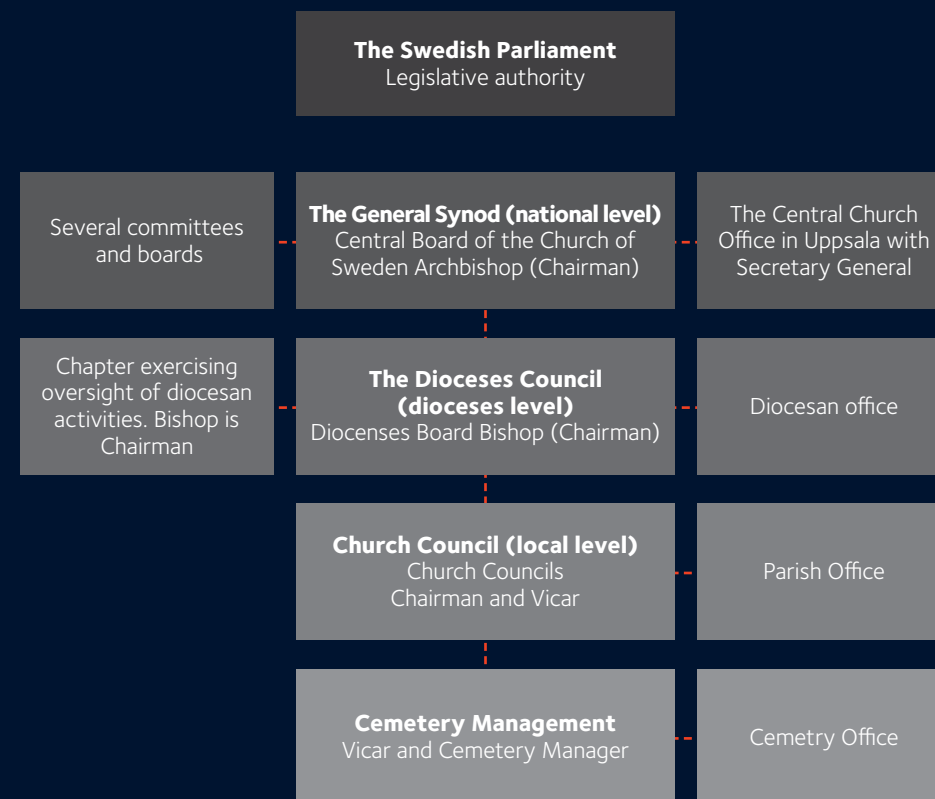
Since the year 2000 the religious community the Church of Sweden is not a state church it's disconnected from the state and completely controlled in-house. However, the Church of Sweden is governed primarily by the law of the Church of Sweden and the Law on Religious Communities and its own regulations, the Church Order.

The Cemetery Sector in Sweden are controlled and regulated by several laws and regulations where the Funeral Law, the Cultural Heritage Law and the Swedish Environmental Code are the basic laws. Due to the church's main responsibility certain parts of its activities are also regulated in the Church Order, including control and management.

In order to capture everybody's, not only the interests of the members belonging to the Church of Sweden, a system of burial representatives was created in conjunction with the Change of Relations in the year 2000. Its representatives are in charge of strengthening the influence and providing opportunities for transparency within the Cemetery Sector for those not belonging to the Church of Sweden. The representatives who are by municipality active, are appointed for a four-year-period and annually hands in an annual report to the respective County administrative board of Sweden.

The Church of Sweden's highest governing body is the General Synod and its main representative is the archbishop. The Church of Sweden is divided into 13 dioceses and 592 (2025) parish or parishes. On all these levels exists boards elected by the members every four years, the General Synod (nationally), the Diocesan Council (regionally) and Parish Assembly (locally). Each parish or parishes at local level is a separate self-governing entity, but also part of a dioceses and the Church of Sweden as a religious community.

Organisation chart for the Church of Sweden



SWEDEN

BURIAL OPERATIONS IN SWEDEN

Funding the Cemetery Sector

All general activities of the cemeteries in Sweden are funded by the Funeral Fee paid by all on the tax bill. This fee has previously been regulated locally, but from 2017 it's uniform for the entire country with the exception of the municipal heads, municipalities of Stockholm and Tranås. The Funeral Fee includes: premises for storage and viewing of the body, transportation within the burial authority's responsibility, burial, burial ground for 25 years, cremation and maintenance of the general areas of the cemeteries.

The revenue for the funeral business in Sweden was in 2025 approximately 8,0 billion including municipal principals. The service business relates to the management of the individual grave sites, of which the burial-holder himself is responsible. This care can be ordered for a fee from most Principals and it is not a part of the funeral business.

A budget for funeral operations is made at local level by the Parish Assembly and allocations is requested from 2017 from the Chamber College and The Central Church Office that distributes the proceeds from the unitary burial fee.

Key figures involved in Cemetery Sector

	2015	2024
The population of Sweden:	9 851 017 people	10 587 710 people
Number of deaths:	90 907 deaths	91 268 deaths
Earth burials:	16 970 (18.7 %)	11 427 (18.67 %)
Cremations:	73 937 (81.3 %)	78 841 (86,4 %)
Number of parishes:	1 365 pcs.	1 329 pcs.
Number of ecclesiastical principals:	646 pcs.	543 pcs.
Number of municipal heads:	2 pcs.	2 pcs.
Number of cemeteries in the church direction:	About 3 200 pcs.	About 3 200 pcs.
Number of municipal cemeteries:	13 pcs.	13 pcs.



SWEDEN

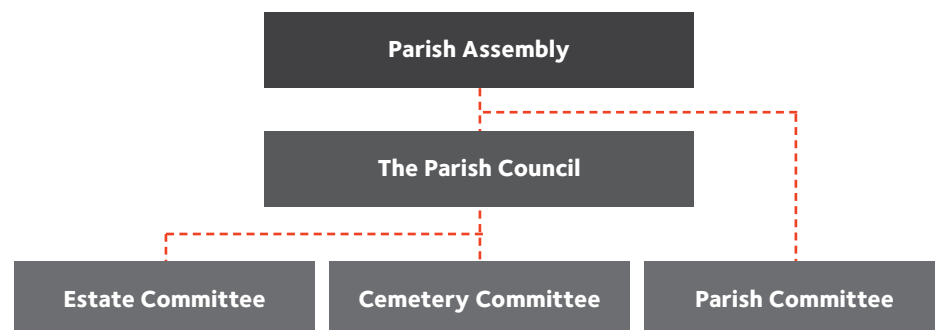
BURIAL OPERATIONS IN SWEDEN

Organization at local level

It is the local parish or parishes (cooperative parishes) who leads and organizes the Cemetery Sector on the behalf of the ecclesiastical principal.

Top management at local level is the Parish Assembly and the Parish Council, which is the congregation's board. The majority of principals also has a cemetery committee who delegate's the graveyard issues. The Vicar of the parish and parishes is manager of all activity together with the Cemetery Manager or equivalent as subordinated heads of department and responsible for the Cemetery Sector.

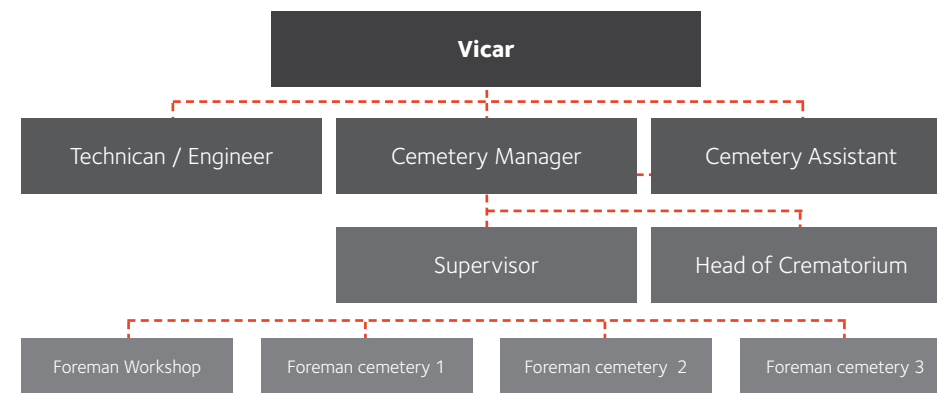
The size relating to population and the geographical area of the ecclesiastical principals vary widely, from about 1 000 to more than 500 000 inhabitants. Stockholm, the largest municipal principal is responsible for a population of almost one million. Also, in terms of size of area the principals varies a lot. From the small parishes of a few square kilometers to the large parish of over 25 000 square kilometers. Hence, the machinery varies a lot, for example, grave digging can be done in-house with one's own excavator, with borrowed / rented excavator or executed entirely by outsourcing.

Example of an organizational chart for the elected organization of a medium-sized principal:

The Church of Sweden is divided at local level into two functions; parish functions and funeral functions. These two functions are separately funded through membership dues and burial fee. The Parish Assembly is the highest decision-making body and determines, among other things, the budget and goals for the two functions.

The Cemetery Committee addresses issues such as:

- Operation and maintenance of cemeteries
- Operation of crematorium
- Detailed Budget
- Purchase and Investment
- Employment and notices of the staff of the funeral business
- Establishment of regulations for the funeral business

An organization chart for a medium sized cemetery administration with own crematorium, which manages and operates three cemeteries:

The Cemetery Manager, or a similar role, is subordinate to the vicar and usually has the financial and operational responsibility for the Cemetery Sector in delegation including personnel in the burial operations.

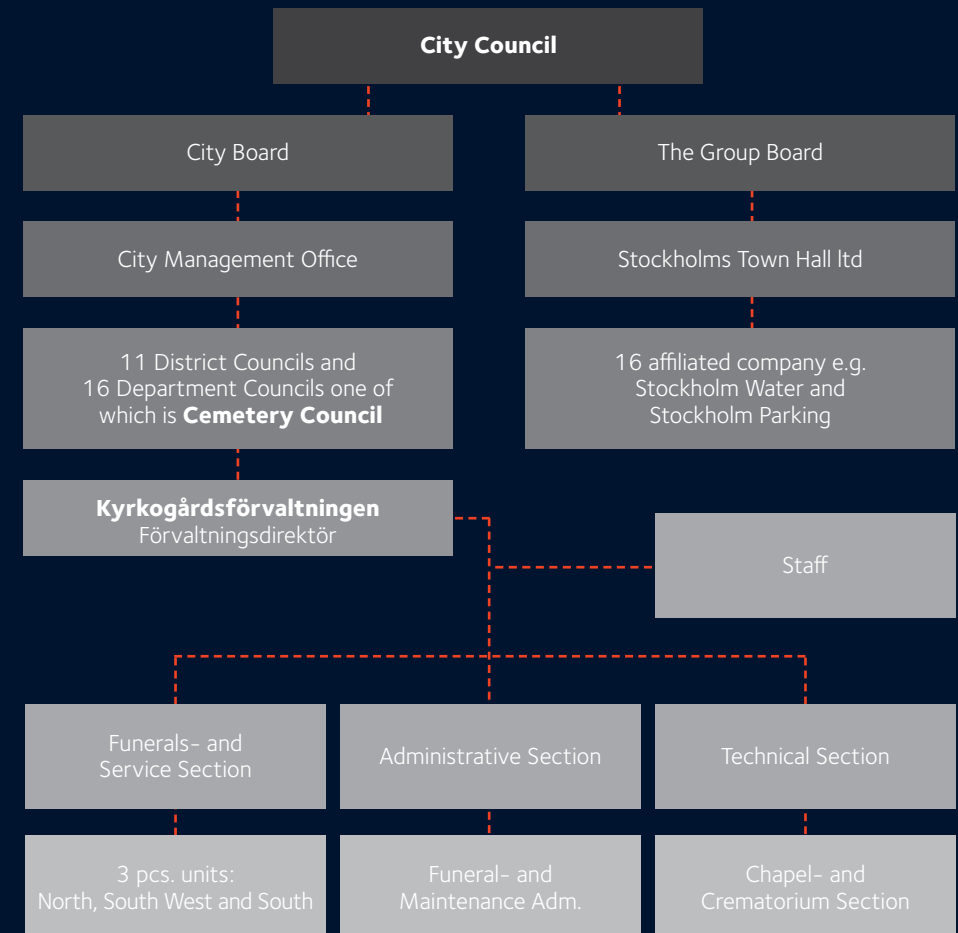
The two municipal principals, Stockholm and Tranås, are organized under the municipal management.

SWEDEN

BURIAL OPERATIONS IN SWEDEN



Organizational Plan for the Stockholm cemetery administration



SWEDEN

BURIAL OPERATIONS IN SWEDEN

Staff Culture

In Sweden today we have a mixed tradition of both college and high school educated staff as well as those who are self-taught in this trade. High developed training activities keep staff both well informed and well educated. Due to upcoming retirements the industry wants to gain newly educated staff from the green programs. Throughout, however, cemetery staff tends to remain in their positions for a long time.

Cemeteries and burial

Swedes have a long tradition of decorating their own burial plot, usually with bedding plants. In older quarters the family burial plots usually are enclosed by low hedges or stone frames.

During the 1970-80's the memorial garden gets its heyday with equality before death ideals and also a desire for the maintenance-free burial plot. This changed in the late 1900's when wishes for burials that were not as anonymous as the memorial grove emerged, but the maintenance-free desire still remained. Memorial gardens are still well used but the memorial grave-garden for ashes as well as ash burial plots are constantly increasing.

The development of these new burial customs has made the traditional urn- and coffin grave quarters more sparsely populated in most cemeteries. This is a major challenge for the country's principals, how to reuse these sites in a respectful way regarding the cultural values.

According to the Funeral Law specific burial plots for those not belonging to any Christian Community shall be available within reasonable distance. This concerns for example Jews, Hindus and Muslims etcetera.



Nordisk forening for kirkegårder og krematorier (NFKK)

www.nfkk.eu



MEDLEMMER I NFKK:

Danske Krematoriernes Landsforening

www.dkl.dk

Foreningen af Danske Kirkegårdsledere

www.danskekirkegaarde.dk

Foreningen for Kirkegårdskultur

www.kirkegaardskultur.dk

Seurakuntapuutarhuit/

Församlingsträdgårdsmästare rf

www.seurakuntapuutarhuit.fi

Kirkjugarðasamband Íslands/

Íslands kirkegårdsforening

www.gardur.is

Norsk forening for gravplasskultur

www.gravplasskultur.no

Sveriges kyrkogårds- och krematorieförbund

www.skkf.se

Föreningen Sveriges Kyrkogårdschefer

www.kyrkogardschefer.se