

# SCIENTOLOGY

## *A Complete Factual Guide*

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*Its history, beliefs, and practices — as Scientology presents them. Its organizational structure, the Bridge to Total Freedom, and the OT levels. Its legal status across the world. Its controversies and critics. How scholars, courts, and governments categorize it. An evenhanded account — presenting all perspectives clearly.*

**A Note on Methodology** This guide presents information from multiple sources: Scientology's own published materials and official statements; court records and legal rulings from multiple countries; peer-reviewed academic scholarship on new religious movements; journalism from established outlets; and accounts from former members. Where perspectives differ significantly, both Scientology's account and external perspectives are presented in labeled boxes. The reader is encouraged to weigh all sources.

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## PART ONE: ORIGINS & FOUNDER

# 1. L. Ron Hubbard — The Man Behind Scientology

Lafayette Ronald Hubbard (1911–1986) is one of the most contested figures of the 20th century. To Scientologists, he is a genius philosopher, humanitarian, and spiritual pioneer who gave humanity the tools for mental and spiritual freedom. To critics, he was a charismatic con artist who built a lucrative empire on fabricated credentials and science fiction. The documented historical record contains elements that both sides selectively emphasize.

### What Is Documented

Date	Event
1911	Born in Tilden, Nebraska. Grew up partly in Montana and traveled with his father, a Navy officer.
1930	Enrolled at George Washington University to study engineering. Left after two years without a degree. Academic record was poor.
1930s	Worked as a prolific pulp fiction writer — science fiction, westerns, adventure stories. Published under multiple pen names.
WWII	Served in the U.S. Navy. His wartime record is disputed: Scientology describes him as a decorated war hero who was injured in action.
1945-49	Participated in a 'sex magic' occult group (Ordo Templi Orientis) led by rocket scientist Jack Parsons in Pasadena.
1950	Published <i>Dianetics: The Modern Science of Mental Health</i> — a massive bestseller. The <i>American Psychological Association</i> rejected it.
1954	Founded the Church of Scientology in Los Angeles.
1966	Resigned all official positions and went to sea on a fleet of ships with the newly formed Sea Organization.
1980	Went into hiding; reportedly lived in a motorhome on a California ranch for his final years, managed by a small group of devotees.
1986	Died January 24 in Creston, California. Scientology announced his death as a 'voluntary departure from the body' to avoid a public funeral.

Scientology's Account Scientology presents Hubbard as having served heroically in World War II, suffering severe injuries, and using what would become Dianetics to heal himself when conventional medicine failed. They describe him as having studied nuclear physics at university, explored Eastern philosophy in Asia as a young man, and dedicated his life to solving the fundamental problems of the human mind.

External / Critical Perspective Investigative journalists (notably Russell Miller in 'Bare-Faced Messiah,' 1987) and court records in multiple countries have documented significant discrepancies between Hubbard's official biography and verifiable records. His university transcript showed failing grades; Navy medical records showed no wartime injuries; his claimed Asian travels lack documentary support. These findings have been repeatedly upheld in court proceedings.

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## 2. From Dianetics to Scientology — The Full Origin Story

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### Dianetics (1950) — The Beginning

In May 1950, Hubbard published 'Dianetics: The Modern Science of Mental Health,' which became an immediate bestseller, spending 28 weeks on the New York Times bestseller list. The book proposed a new theory of the mind and a therapeutic technique he called 'auditing.'

Dianetics claimed that the human mind consists of two parts: the analytical mind (rational, fully capable) and the reactive mind (irrational, storing painful memories called 'engrams'). Mental and physical illness, Hubbard claimed, stemmed from engrams — and auditing could erase them, producing a state he called 'Clear.'

The American Psychological Association and medical establishment immediately rejected Dianetics as pseudoscience — its claims were untestable and its promised cures unverified. The Dianetics Foundation collapsed financially within two years. Hubbard lost control of the Foundation in bankruptcy.

### The Pivot to Religion (1952–1954)

After the Dianetics Foundation's collapse, Hubbard reframed his work as religious philosophy rather than mental health therapy. This shift served multiple purposes: it moved Scientology out of reach of medical regulation, it provided constitutional religious freedom protections in the United States, and it gave the expanding body of teachings a spiritual rather than therapeutic framework.

In 1954, the Church of Scientology was officially incorporated in Los Angeles. Hubbard introduced new concepts beyond the mind — the immortal spiritual being (thetan), past lives, and an expanding cosmology that reached far beyond Dianetics's original mental health claims.

Scientology's Account Scientology describes the move to religious incorporation as a natural recognition that Dianetics had uncovered a spiritual reality — the immortal thetan — that went beyond psychology into theology. The religion, in this view, was not a strategic pivot but a genuine discovery.

External / Critical Perspective Scholars and former members widely note that Hubbard explicitly discussed the financial advantages of religious status in internal communications. One often-cited line attributed to him (disputed by Scientology): 'If you want to make a little money, write a book. If you want to make a lot of money, start a religion.' Scientology disputes this attribution.

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## 3. Is It a Religion, a Philosophy, or a Business?

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This question has been litigated in courts across the world for decades and remains genuinely contested. The answer depends on which country you ask, which legal framework you apply, and what definition of 'religion' you use.

### Countries That Recognize Scientology as a Religion

- **United States (1993):** IRS granted tax-exempt status as a religious organization after a 25-year battle — the most significant legal recognition Scientology has received. US courts apply a broad definition of religion.
- **Australia (1983):** The High Court of Australia ruled in *Church of the New Faith v. Commissioner for Pay-Roll Tax* that Scientology qualified as a religion — a landmark case that established a broad Australian legal definition of religion.
- **Sweden (2000):** Recognized as a religious organization.
- **Portugal (2007):** Granted religious status.
- **South Africa (Variable):** Recognized in some contexts.

### Countries Where Scientology Has Had Legal Difficulties

- **Germany:** German intelligence agencies (Verfassungsschutz) monitored Scientology for decades as a potential threat to constitutional order, classifying it as a commercial enterprise rather than religion. Monitoring was officially reduced by 2021 but the organization faces significant public skepticism.
- **France:** Convicted of fraud in 2009; the Paris Court of Appeal upheld convictions against Scientology France and several officials. A 2013 appeal reduced but did not eliminate penalties.
- **Belgium:** Investigated for being a criminal organization; proceedings ongoing for years. Belgian authorities have not granted religious status.
- **Russia:** The Moscow branch was repeatedly denied registration and faced various legal challenges.

### Scholarly Views on Classification

Religion scholars debate Scientology's classification but most place it within the category of 'new religious movement' (NRM) — neither dismissing it as a scam nor accepting all its claims uncritically. Scholars like J. Gordon Melton have argued it functions as a religion by all sociological criteria. Others like Stephen Kent emphasize its commercial structure and argue it is better understood as a 'for-profit new religion.'

## PART TWO: BELIEFS & THEOLOGY

### 4. The Thetan — Scientology's Concept of the Self

The most fundamental concept in Scientology theology is the thetan — the immortal spiritual being that is the true self. In Scientology's view, you are not your body and you are not your mind. You are a thetan — an immortal, potentially omnipotent spiritual entity that has existed for billions or trillions of years and has inhabited countless bodies across countless lifetimes.

Thetans were originally godlike beings of pure creative energy. Over trillions of years, through a process Scientology calls 'going into the physical universe,' thetans became increasingly trapped and diminished — losing awareness of their true nature, accumulating mental and spiritual 'charge,' and becoming bound to the cycle of birth, death, and rebirth in physical bodies.

The purpose of Scientology is to reverse this process — to 'rehabilitate' the thetan's original capacities and awareness, ultimately producing an 'Operating Thetan' (OT) who has full awareness and control of their spiritual nature.

Scientology's Account Scientology presents the thetan as a scientific discovery — the result of Hubbard's research into the nature of the mind and being. Unlike the soul in most religions, which is defined by faith, Scientology claims the thetan is an empirical reality that can be directly perceived and measured through auditing.

External / Critical Perspective Critics and scholars note that the concept of the thetan is structurally similar to concepts from Gnosticism, Theosophy, and Eastern religions, and that Hubbard was demonstrably familiar with these traditions through his involvement with occult groups in the 1940s. The claim that it is a 'scientific discovery' rather than a spiritual belief is disputed by scientists and philosophers.

### 5. Dianetics — The Reactive Mind & the Engram

Dianetics remains the entry point for most people into Scientology. Its central claims:

#### The Analytical and Reactive Minds

Scientology holds that the human mind has two parts. The analytical mind is the rational, conscious mind — it reasons, remembers clearly, and is always fully functional. The reactive mind is a separate recording mechanism that operates below consciousness, recording every experience during moments of pain, unconsciousness, or emotional distress with perfect fidelity — including prenatal experiences.

## Engrams

These painful recorded experiences are called engrams. An engram contains every perception from a moment of pain or unconsciousness — sights, sounds, smells, words spoken nearby — and can be 'restimulated' by similar stimuli in the present, causing irrational behavior, psychosomatic illness, and emotional distress. Engrams, in this view, are the source of all human suffering, mental illness, and most physical illness.

## Clear

When all engrams are erased through auditing, a person achieves the state of Clear — the first major milestone on Scientology's spiritual path. A Clear is described as having a perfect, eidetic memory; complete rationality; greatly improved health; and freedom from the reactive mind.

Scientology's Account Scientology points to many testimonials of people who report dramatically improved lives, relationships, and health after becoming Clear. They describe Dianetics as a breakthrough in mental technology that psychiatry and psychology have failed to match.

External / Critical Perspective The American Psychological Association, the American Medical Association, and the broader scientific community have consistently found that Dianetics's central claims — the reactive mind, the engram, prenatal recording, and the state of Clear — have no empirical support and contradict established neuroscience. Studies of individuals who have achieved Clear have not confirmed the claimed abilities (perfect memory, etc.). Scientology does not permit independent scientific testing of its claims.

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## 6. The Tone Scale & the Emotional Hierarchy

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One of Hubbard's influential early contributions was the Tone Scale — a numerical chart mapping human emotional states from the lowest to the highest, with corresponding behaviors and social characteristics.

Tone	Emotional State	Notes
40.0	Serenity of Beingness	The highest state — complete spiritual freedom
22.0	Games	Playful engagement with life
4.0	Enthusiasm	High positive engagement
3.5	Cheerfulness	
3.0	Conservatism	
2.5	Boredom	
2.0	Antagonism	
1.5	Anger	
1.1	Covert Hostility	Hidden hostility; Hubbard described people at this level as dangerous — giving 'false
1.0	Fear	
0.5	Grief	
0.1	Being a Body	Lowest functional state
0.0	Death	

External / Critical Perspective Critics and psychologists note that the Tone Scale pathologizes normal human emotions (grief, fear) and creates a hierarchy that can be used to dismiss or marginalize people expressing valid emotional responses. The characterization of 'Covert Hostility' (1.1) has been used by Scientologists to label critics, doubters, and former members as dangerous and dishonest without evidence.

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## 7. The Advanced Teachings — OT Levels & Xenu

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This chapter requires careful framing. Scientology's most advanced teachings — the Operating Thetan (OT) levels — are confidential within the organization and are presented only to members who have completed many years of lower-level training and paid significant fees. Scientology argues that revealing these teachings to unprepared people is harmful.

However, these materials have been entered into public court records in multiple countries and are widely available online. What follows is an accurate description of what those court documents contain, presented factually.

## The OT Levels — Overview

After achieving Clear, a Scientologist continues up the 'Bridge' through eight Operating Thetan levels (OT I through OT VIII). Each level is said to restore more of the thetan's original spiritual abilities. The full cost of completing all OT levels has been estimated by former members and journalists at between \$200,000 and \$500,000 or more, spread over many years.

## OT III — The Wall of Fire

OT III is the most discussed of the advanced levels because its content is so surprising relative to Scientology's public presentation. Hubbard described OT III as containing information so dangerous that unprepared people could die or go insane upon encountering it. The materials, entered into public court records in the 1990s, describe:

- A galactic confederation of 76 planets ruled 75 million years ago by a tyrant named Xenu (also spelled Xemu)
- Xenu solved overpopulation by bringing billions of beings to Earth (then called Teegeeeack), killing them with hydrogen bombs dropped on volcanoes, and trapping their spirits (body thetans) using an electronic ribbon
- These trapped body thetans were then implanted with false memories (including the images behind all of Earth's religions) and clustered onto human bodies, where they remain today
- The purpose of OT III auditing is to locate and 'handle' these body thetans — releasing them from the trauma of the Xenu incident

Scientology's Account Scientology's official position: OT III materials are misrepresented by critics and out of context. The organization does not publicly discuss OT III content and argues that describing it out of context distorts its meaning. They maintain that the materials represent genuine spiritual discoveries by Hubbard.

External / Critical Perspective Former high-ranking Scientologists including former spokesman Mike Rinder and former head of the Office of Special Affairs Marty Rathbun have confirmed the accuracy of publicly available OT III materials. Multiple courts in the United States, Australia, and other countries have entered these materials into the public record. Many observers note the structural similarity to Hubbard's science fiction writing of the 1930s–1940s.

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## 8. Scientology's View of Other Religions

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Scientology's official position is that it is compatible with other religions and that members may practice Scientology alongside Christianity, Judaism, Islam, or any other faith. The organization states that Scientology is a 'technology' for the mind and spirit that complements rather than replaces other religious traditions.

Scientology's Account Official Scientology materials state: 'A Scientologist can be a Christian, a Jew, a Buddhist, or a member of any other religion and still practice Scientology.' Scientology is presented as compatible with all existing faiths.

External / Critical Perspective Former members at higher levels report that this characterization changes significantly at advanced levels. OT III materials describe the content of world religions as 'implanted' false memories — meaning that at the advanced level, Christianity, Islam, Buddhism, and Hinduism are understood as artificial constructs installed by the Xenu incident. Critics argue this is fundamentally incompatible with those traditions, even if entry-level Scientology presents itself as non-exclusive.

## PART THREE: PRACTICES & STRUCTURE

### 9. Auditing — The Central Practice

Auditing is the core practice of Scientology — the one-on-one counseling session through which virtually all spiritual progress is made. The word comes from the Latin 'audire' (to hear). An auditor (the practitioner) guides the preclear (the person being audited) through specific processes designed to locate and 'discharge' the mental and spiritual charge blocking their awareness and freedom.

#### How Auditing Works

- The preclear holds the electrodes of an E-Meter (described in the next chapter) while the auditor holds the meter and watches the needle.
- The auditor asks questions from a prepared list (the 'process') designed for the specific level the preclear is on.
- When the preclear answers, the needle on the E-Meter moves in various ways. The auditor looks for a specific pattern (a 'floating needle') indicating that a charge has been discharged.
- The preclear is encouraged to recall and re-experience past events, including traumatic ones, until they no longer produce emotional charge.
- Detailed notes (called 'worksheets') are kept of every session, including everything the preclear says. These are stored in the person's permanent file.

#### Costs

Auditing is sold in 12.5-hour blocks called 'intensives.' The cost has varied over time and by location but has been reported by former members and journalists at \$750 to over \$1,000 per hour at major Scientology centers (called 'orgs'). Completing the full Bridge requires many hundreds of hours of auditing, contributing to the overall cost estimates of \$200,000 to \$500,000 or more.

Scientology's Account Scientology presents auditing as a precise, workable technology for improving mental and spiritual wellbeing — more effective than conventional therapy and without the use of drugs. They note that many members report profound positive experiences in auditing.

External / Critical Perspective Former members and mental health professionals raise several concerns: the confidentiality of auditing records is not protected by clergy privilege in many jurisdictions; Scientology has been documented using information from members' auditing files against them in disputes (admitted in court proceedings); the practice of repeatedly revisiting traumatic memories without professional therapeutic oversight concerns psychologists; and auditing's effectiveness has not been verified through independent research.

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## 10. The E-Meter — What It Is and What It Does

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The Electropsychometer (E-Meter) is a device central to Scientology practice. It consists of two metal cylinders (sometimes soup cans in informal settings) connected to a simple galvanometer — a device that measures changes in electrical resistance. The preclear holds one cylinder in each hand while the auditor watches the needle.

Scientifically, the E-Meter measures galvanic skin response (GSR) — changes in the electrical conductivity of the skin caused by sweating. GSR changes in response to mental and emotional states. This is the same principle used in polygraph (lie detector) machines, though the E-Meter measures continuously rather than at set intervals.

Scientology's Account Scientology describes the E-Meter as a religious artifact — a 'religious counseling aid' that helps the auditor locate 'areas of spiritual distress.' They claim it detects something beyond ordinary galvanic skin response — the movement of mental image pictures and spiritual charge. The FDA has required that Scientology label E-Meters as ineffective for diagnosis or treatment of any disease — Scientology complies with this labeling while maintaining the device's spiritual significance.

External / Critical Perspective Scientists and psychologists describe the E-Meter as a simple galvanic skin response meter with no capability beyond measuring skin conductivity changes. The interpretations Scientology places on needle movements (floating needle = charge discharged, etc.) have no scientific basis. The device can create a compelling sense that something is being 'found' and 'handled' without any objective verification.

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# 11. The Bridge to Total Freedom — The Complete Level System

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The 'Bridge to Total Freedom' (or 'The Bridge') is Scientology's comprehensive map of spiritual progress — a precise sequence of training levels and auditing grades that, in Scientology's framework, progressively restore the thetan's original capabilities.

The Bridge has two sides: the Training side (studying Scientology to become an auditor) and the Processing side (receiving auditing as a preclear). Ideally, members advance on both sides simultaneously.

## The Processing Side (Lower Bridge)

- **Purification Rundown:** A detox program involving exercise, sauna, and vitamins (particularly niacin in very high doses). Scientology claims this removes drug residues and toxins that accumulate in body fat and block spiritual progress. Medical professionals have raised concerns about the high-dose niacin component.
- **Training Routines (TRs):** Communication drills designed to improve presence, ability to give and receive communication, and to handle any situation without reacting.
- **Objectives Processing:** Auditing processes designed to bring the preclear's attention into the present environment.
- **Grades 0–IV:** Sequential auditing processes addressing: communication, problems, past harmful acts, upsets, and the ability to recognize the source of problems.
- **New Era Dianetics (NED):** Standard Dianetics auditing using the current version of Hubbard's techniques.
- **Clear:** The first major milestone — erasure of the reactive mind.

## The Processing Side (Upper Bridge — OT Levels)

- **OT I:** The first OT level; details are confidential. Involves exterior (out-of-body) perception exercises.
- **OT II:** Auditing on 'implants' — false mental image pictures. Details are confidential within Scientology.
- **OT III:** The Wall of Fire — the Xenu materials described in Chapter 7. Auditing on body thetans.
- **OT IV–VII:** Continued body thetan handling and spiritual ability restoration. Specific content is confidential. OT VII is one of the longest and most expensive levels, requiring daily solo auditing for years.
- **OT VIII:** Called 'Truth Revealed.' Currently the highest publicly acknowledged level, delivered only aboard the Freewinds cruise ship in international waters.

**Cost Estimates** Independent estimates from former members and journalists suggest:  
Lower Bridge (up to Clear): \$50,000 to \$150,000+ OT Levels I-VII: \$100,000 to \$350,000+  
OT VIII: Additional cost plus Freewinds cruise fees Total: Commonly estimated at  
\$200,000 to \$500,000+ Scientology's response: There are scholarship programs and  
co-audit options that reduce costs; the comparison to therapy costs over a lifetime is  
favorable; and no price can be placed on spiritual freedom.

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## 12. The Sea Organization — Scientology's Inner Core

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The Sea Organization (Sea Org) is Scientology's most dedicated core — a group of members who have signed a 'billion-year contract' pledging their service to Scientology across this and all future lifetimes. Sea Org members are full-time staff who live communally, work extremely long hours, receive minimal stipends (\$50 per week has been widely reported), and are subject to the most stringent internal regulations within Scientology.

The Sea Org was founded by Hubbard in 1967 when he took his inner circle to sea aboard a fleet of ships — partly to escape legal and regulatory pressure in various countries, and partly as a way to create a disciplined, dedicated management cadre.

Scientology's Account Scientology describes Sea Org members as the most dedicated volunteers in the world — people who have chosen to give their lives to the greatest humanitarian mission in history. The billion-year contract reflects the Scientological understanding of the thetan's immortality — the commitment is an expression of that understanding.

External / Critical Perspective Former Sea Org members, including high-ranking officials, have described conditions that human rights organizations and journalists characterize as exploitative: extreme work hours (often 100+ hours per week), severe restrictions on outside contact, internal punishment programs (the 'Rehabilitation Project Force' or RPF), discouragement or prohibition of having children while in the Sea Org, and significant barriers to leaving. Multiple governments have investigated these conditions.

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## 13. The Church's Organizational Structure

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Scientology has an unusually complex organizational structure, partly reflecting its history of legal and regulatory challenges and partly as deliberate design to compartmentalize operations.

### Key Organizations

- **Church of Scientology International (CSI):** The Mother Church — the central ecclesiastical organization that coordinates the global network of Scientology churches.
- **Religious Technology Center (RTC):** Holds the trademarks and service marks of Dianetics and Scientology. Described officially as the guardian of Scientology's purity and standard application. Under the leadership of David Miscavige (current Chairman of the Board) since Hubbard's death in

1986. Former executives describe RTC as the actual center of power.

- **Author Services Inc. (ASI):** Manages Hubbard's literary estate and copyrights.
- **Citizens Commission on Human Rights (CCHR):** An anti-psychiatry advocacy organization founded by Scientology in 1969. Campaigns against psychiatric medication and the mental health industry.
- **Narconon:** A drug rehabilitation program using Scientology techniques (including the Purification Rundown). Operated as a separate entity but widely understood as part of the Scientology network. Has faced lawsuits alleging fraud and patient deaths.
- **Applied Scholastics:** An educational program based on Hubbard's 'Study Technology.'
- **World Institute of Scientology Enterprises (WISE):** Licenses Hubbard's management technology to businesses. Critics note this as a way Scientology's teachings enter secular business environments without disclosure.

## David Miscavige

David Miscavige (born 1960) has led Scientology since Hubbard's death in 1986, despite holding no official ecclesiastical title (his formal title is Chairman of the Board of RTC). He is the most powerful figure in Scientology today. Former senior executives, including Marty Rathbun and Mike Rinder (former spokesman), have publicly described Miscavige as exercising absolute control and engaging in physical abuse of staff. Scientology denies these accounts.

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## 14. Scientology's Social Programs

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Scientology operates a number of visible public programs, often presented as humanitarian activities independent of religious content:

- **Volunteer Ministers:** Scientology's disaster relief program — members who deploy to disaster sites offering 'assists' (Scientology touch techniques). They have been present at major disasters including 9/11, the Haiti earthquake, and various hurricanes. The program provides significant positive visibility for Scientology.
- **The Way to Happiness:** A non-religious moral code booklet based on Hubbard's writing, widely distributed in schools and communities. Critics note it serves as introductory outreach.
- **Youth for Human Rights:** A human rights education program founded by a Scientologist, officially independent but closely associated with the Church.
- **Criminon:** A prison rehabilitation program using Scientology-based materials.

Scientology's Account Scientology presents these programs as genuine humanitarian work independent of its religious mission — help offered to anyone regardless of their religious affiliation.

External / Critical Perspective Critics, including journalists and former members, describe these programs as effective public relations and recruitment tools — ways to present a positive face to the public and introduce people to Scientology's approach under secular branding. Several programs have faced criticism: Narconon has faced lawsuits alleging medical negligence; Volunteer Ministers' 'assists' have no scientific support as medical interventions.

## PART FOUR: LAW, CONTROVERSY & GLOBAL STATUS

### 15. Legal Status Around the World

Scientology's legal status has been litigated more extensively than almost any other new religious movement in history. The organization has been extraordinarily aggressive in using litigation as a tool — both to protect its interests and, critics argue, to silence opponents.

Country	Status	Key Events
USA	Full tax-exempt religious org	IRS recognition 1993 after 25-year battle; First Amendment protections broadly applied
Australia	Recognized religion	High Court ruling 1983 — landmark case establishing broad definition of religion
UK	Recognized religion	Supreme Court ruled 2013 that Scientology marriages could be legally performed in churches
Germany	Commercial org (historical)	Intelligence monitoring for years; some restrictions eased. Not granted religious status federal
France	Fraud conviction	2009 conviction for organized fraud; 2013 appeal maintained conviction
Belgium	Investigated	Facing potential criminal organization investigation; no religious recognition
Canada	Recognized church	Has operated as recognized religious organization; various legal battles over the years
Russia	Restricted	Multiple registration denials and legal challenges to Moscow branch

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## 16. The IRS Battle — How Scientology Won Tax-Exempt Status

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Scientology's 1993 agreement with the IRS is one of the most remarkable events in American tax and religious freedom law — and one of the most contested. The IRS had revoked Scientology's tax-exempt status in 1967, finding that the organization operated for private profit rather than religious purposes. For 26 years, Scientology waged an extraordinarily aggressive campaign to regain it.

### The Campaign (1967–1993)

- Scientology filed more than 2,000 lawsuits against the IRS and individual IRS agents — a strategy that is well-documented in court records.
- Members were encouraged to file Freedom of Information Act requests for IRS files and conduct investigations of individual IRS agents' personal lives.
- The Church established a network of front organizations to contest IRS decisions across multiple jurisdictions simultaneously.
- In 1991, Scientology's lawyers met secretly with IRS Commissioner Fred Goldberg Jr. — a meeting later revealed through documents obtained by the New York Times.

### The 1993 Agreement

In October 1993, the IRS and Scientology reached a comprehensive agreement granting full tax-exempt status to over 150 Scientology entities. The terms of the agreement were kept secret for years — a highly unusual arrangement for an IRS ruling. Key terms were eventually obtained through legal action and published by the Wall Street Journal in 1997.

External / Critical Perspective Tax law experts and journalists have characterized the IRS-Scientology agreement as extraordinary and unprecedented — both in the scope of organizations granted exemption and in the secrecy of the agreement's terms. Critics argue it represented a capitulation to legal pressure rather than a genuine finding that Scientology met the criteria for religious tax exemption. The New York Times described the agreement as one of the most favorably treated in IRS history.

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## 17. Disconnection & the SP Doctrine

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Two of Scientology's most criticized practices are disconnection and the doctrine of the Suppressive Person (SP).

## The Suppressive Person (SP)

In Scientology's framework, a Suppressive Person is someone who actively works against Scientology or against a Scientologist's spiritual progress. SPs are described as people who derive satisfaction from making others fail and who, consciously or not, are opposed to Scientology's aims. Being officially declared an SP by the Church is the most severe sanction in Scientology.

## Disconnection

When a Scientologist is in a relationship with someone deemed an SP — or who is simply critical of Scientology — the Scientologist may be required to 'disconnect': to cut off all contact with that person. This can apply to family members, spouses, parents, and children.

Scientology's Account Scientology describes disconnection as a voluntary choice available to any Scientologist who finds that a relationship is damaging their spiritual progress. They compare it to any person's right to choose not to associate with people they find harmful.

External / Critical Perspective Former members, family members, and human rights organizations including the Australian Human Rights Commission have documented cases where disconnection was enforced — not merely suggested — under threat of the member themselves being declared an SP if they maintained contact. Numerous families have been separated for years or decades. The practice has been described as a mechanism of social control that prevents members from hearing critical information from people they trust.

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## 18. Operation Snow White & Fair Game

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These two documented programs represent some of the most serious documented controversies in Scientology's history.

### Operation Snow White (1973–1977)

Operation Snow White was a coordinated program by the Guardian's Office (Scientology's intelligence and legal arm) to infiltrate, bug, and steal documents from government agencies worldwide — including the IRS, the FBI, the Department of Justice, and government offices in multiple countries. The goal was to expunge perceived anti-Scientology materials from government files.

The operation was exposed in 1977 when the FBI raided Scientology offices in Los Angeles and Washington DC, seizing approximately 48,000 documents. Eleven senior Scientology officials were convicted of federal crimes including burglary, theft, and obstruction of justice. Hubbard's wife, Mary Sue Hubbard, was among those convicted and served prison time. The Guardian's Office was subsequently dissolved and replaced by the Office of Special Affairs (OSA).

### Fair Game Policy

Hubbard issued a policy in 1965 declaring that Suppressive Persons (those declared enemies of Scientology) could be 'deprived of property or injured by any means by any Scientologist without any discipline of the Scientologist. May be tricked, sued, lied to or destroyed without any discipline of the Scientologist.'

This policy, formally canceled in 1968 (after generating significant negative publicity), has been documented in court proceedings as continuing in practice under different names. Targets have included journalists, ex-members, critics, and their families.

Scientology's Account Scientology states that the Fair Game policy was cancelled in 1968 and no longer exists. They describe accounts of ongoing harassment of critics as false or exaggerated.

External / Critical Perspective Court records in the United States, Australia, and other countries contain extensive documentation of harassment campaigns against Scientology critics, journalists, and former members — including private investigators, lawsuits, and smear campaigns — in the decades following the 1968 cancellation. Courts in multiple jurisdictions have found these practices to be real. Numerous journalists who covered Scientology have documented harassment.

# 19. Former Members — What They Report

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The testimony of former Scientologists — particularly those who reached senior positions — is one of the most significant sources of information about the organization's internal workings. What is remarkable is the consistency of accounts from people who left at different times and in different circumstances.

## Notable Former Members Who Have Spoken Publicly

### **Mike Rinder — Former head of the Office of Special Affairs and official Church spokesman**

Has described disconnection from his family, physical abuse by David Miscavige, and the coercive nature of Scientology's internal justice system. Now advocates publicly against Scientology abuses.

### **Marty Rathbun — Former Inspector General of the Religious Technology Center — the second most powerful position in Scientology**

Corroborated accounts of physical abuse by Miscavige; described internal conditions at Scientology's management base in California. His blog was one of the most widely read sources on internal Scientology.

### **Leah Remini — Actress and longtime Scientology member**

Left in 2013 after 35 years. Published memoir 'Troublemaker' (2015). Produced documentary series 'Scientology and the Aftermath' (A&E, 2016–2019), which won an Emmy Award and featured hundreds of former members' accounts.

### **Paul Haggis — Academy Award-winning writer/director ('Crash')**

Left in 2009, citing the Church's support of Proposition 8 (anti-gay marriage). His public resignation letter sparked significant media coverage.

### **Lawrence Wright — Pulitzer Prize-winning journalist, author of 'Going Clear' (2013)**

Not a former member but conducted hundreds of interviews with former members and Scientology officials for his extensively documented book, later adapted into an HBO documentary.

Scientology's Account Scientology consistently characterizes former members who speak critically as disgruntled apostates with financial or personal motivations to lie. They have issued detailed rebuttals to many accounts. Some former members (including Marty Rathbun) have at various times been in legal disputes with the Church.

## 20. Academic Perspectives — Scholars on Scientology

Religious studies scholars have approached Scientology with the same methodological tools applied to any other new religious movement — attempting to understand it on its own terms while also situating it in broader historical and sociological context.

### Key Scholarly Perspectives

- **J. Gordon Melton (Religious studies scholar, Institute for the Study of American Religion):** One of the most prominent defenders of Scientology's classification as a genuine religion. Argues that by all sociological criteria — a distinctive worldview, ritual practice, community, and moral code — Scientology qualifies. Has been criticized by some scholars for too close a relationship with the organizations he studies.
- **Stephen Kent (Professor of Sociology, University of Alberta):** Has argued that Scientology is better described as a 'for-profit new religion' that functions simultaneously as a religious organization, a business, and a political organization. Emphasizes the financial structure and coercive practices.
- **Hugh Urban (Professor of Religious Studies, Ohio State University):** Author of 'The Church of Scientology: A History of a New Religion' (2011). Provides a thorough historical account emphasizing Scientology's relationship to secrecy, the Cold War, and American consumer culture.
- **Eileen Barker (Professor Emeritus, London School of Economics; founder of INFORM):** Has argued for studying NRMs without either accepting their claims or accepting all critical accounts — seeking documented evidence for any specific claim. Models the balanced scholarly approach.

## 21. Scientology vs. Other New Religious Movements

Placing Scientology in context among other new religious movements helps clarify what is distinctive about it and what it shares with other 20th-century religious innovations.

Feature	Scientology	Christian Science	Mormonism (LDS)	Jehovah's Witnesses
Founded	1954 (Hubbard)	1879 (Eddy)	1830 (Smith)	1870s (Russell)
Scripture	Hubbard's writings (extensive)	Bible + Science & Health	Bible + Book of Mormon, etc.	Bible (NWT translation)
God	Not central; thetans are spiritual beings	God as supreme being	God as Father, Jesus Christ as Son	Jehovah, Jesus (as God's messenger), not God

<b>Afterlife</b>	Thetan reincarnates; OT is freed from this cycle. Eternity is one of three Kingdoms for the righteous; 144,000 in heaven
<b>Medical</b>	Anti-psychiatry; Purification. Release on spiritual grounds, generally. Refuses blood transfusions on doctrinal grounds
<b>Secrecy</b>	Advanced teachings (OT level) are confidential. Some temple ceremonies. <b>Not stated teachings</b>
<b>Cost</b>	Significant paid service model. Christian Science practice. <b>No paid charges for healing. No paid service</b>
<b>Status</b>	Tax-exempt in USA; contested elsewhere. Mainstream US religion; widespread in some countries

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*This guide has presented Scientology's own accounts and external perspectives side by side throughout. The reader is encouraged to consult primary sources — including Scientology's own published materials, court records, and established journalistic and academic work — to form their own conclusions.*

Further Reading: Lawrence Wright, 'Going Clear: Scientology, Hollywood, and the Prison of Belief' (2013)  
 Hugh Urban, 'The Church of Scientology: A History of a New Religion' (2011) Leah Remini, 'Troublemaker: Surviving Hollywood and Scientology' (2015) Scientology's official site: [scientology.org](http://scientology.org) Tony Ortega's investigative journalism: [tonyortega.org](http://tonyortega.org)