

N1 - Research networks 'Societies in Context: Interactions between humans and rural-urban environments'

Fiscal sources for the study of inequality in the past: possibilities and pitfalls

As the study of inequality in the past has surged in recent years, fiscal sources have attracted renewed attention. Many societies have known forms of taxation that were – to a certain extent – proportional to the taxed subjects' income or wealth, and the documents these taxes have left us are often the main sources on historical social stratification. However, deriving measures of inequality that are comparable across time and space from the distributions in the sources is not straightforward. This session gathers several scholars who have recently worked with fiscal sources ranging from the late Middle Ages to the early twentieth century. The focus of the session is on the methodological issues they faced.

Sam Geens (UA)

Moving beyond the local. Reconstructing regional levels of inequality in the Southern Low Countries and the Republic of Florence (1300-1400)

One of the major obstacles when analysing premodern inequality is the paucity of sources detailing household wealth or income beyond the local level. As a consequence, historians have focused on serial registers for individual communities. For a long time, the common way to derive regional trends from these sources was to compare the relative evolution of multiple localities within a larger area. Because information about tax rates is often lacking, the different data sets cannot be integrated into one. Accordingly, inequality between communities is ignored and the absolute level of regional inequality is impossible to calculate. More recently, historians have therefore adapted the methodology of fictitious distributions, developed by François Bourguignon and Christian Morrisson (2002). In this paper, the possibilities of this approach are explored for two periods in the medieval County of Flanders. It allows us to assess for the first time the impact of the Black Death on wealth inequality in this region. On the other hand, the paper also seeks to explore the pitfalls of the methodology through the example of the Republic of Florence. A confrontation with the catasto of 1427 reveals the importance of the geographic distribution of wealth when building a sample.

Eva van der Heijden (LU)

Challenges in Constructing Large-Scale Economic Microdata: the Historical Income Panel of the Netherlands, 1850-1920

Income inequality is central again to our views of past economies, however, consensus on the drivers of changes in income distributions is still lacking (Alfani 2021). In this project, we use new local-level estimates of income inequality

obtained from detailed Dutch tax data to explore the drivers of income inequality in the Netherlands between 1850 and 1920. During this period the Netherlands experienced rapid structural, technological, and demographic change as industrialization turned many farmers into workers. However, relatively little is known about the income distribution of the Netherlands in this period, as is the case in many other countries (Soltow and Van Zanden 1998; Moatsos et al. 2014).

With individual-level income estimates from Dutch municipal tax records, we can push our understanding of long-run inequality before World War I – the starting point of studies relying on national income taxes. Moreover, by using income microdata we present an alternative to wealth taxes or “social tables” (e.g. Lindert and Williamson 1983; 2017; Alfani 2015) and are able to break down aggregate measures while simultaneously including a larger share of the population - i.e., moving beyond the ‘happy few’ in the income distribution.

We use this panel to test the theories of modernization, shocks (Scheidel, 2017), factor prices (O'Rourke and Williamson 1999, 2005; see also Milanovic 2016), and Kuznet's (1955) inverted U-curve as explanations for the changes in the income distribution and economic inequality in the Netherlands. Taking a municipal-comparative approach, we can shed light on diverging trends in income inequality in Dutch municipalities between 1850 and 1920. Our preliminary findings suggest highly unequal income distributions in Dutch municipalities in the late 19th and early 20th century across both cities and smaller towns, indicating substantial differences between industrializing and rural places in their income dynamics.

Ruben Peeters (UA)

Past and future uses of Dutch Inheritance Taxation Records

This presentation discusses the potential value and challenges of utilizing inheritance taxation records as a source for historical and social science research. Inheritance taxation records offer a unique glimpse into the assets of upper and middle class individuals and are available for many regions over extended periods of time. However, the labor-intensive nature of collecting and processing these records has limited their usage to mostly small or regional samples. Additionally, the lack of connection between taxation records and other civil registry sources has prevented a more comprehensive investigation into family relationships. This talk highlights the best practices for processing inheritance taxation records and introduces new attempts to link Dutch inheritance tax records to the LINKS civil registry data. The Dutch inheritance records have a high coverage ratio and are readily available due to digitization projects. The linking efforts aim to overcome previous limitations and provide a more comprehensive understanding of the social and economic history of families and individuals including marriage patterns between social classes and intergenerational mobility.

Wouter Ronsijn (UA)

Where are the landless? Evaluating the ommestellingen in rural Flanders, seventeenth-eighteenth century

The study of inequality in preindustrial Europe has made vast progress in the past decade (Alfani 2021; Alfani and Thoen 2020; Nigro, 2020). The overall picture that is now emerging is that inequality was rising almost everywhere throughout the early modern period, though with a number of exceptions (e.g. Portugal, Germany) where inequality, during certain periods, was declining (Reis 2017, Alfani, Gierok e.a. 2022). Many of these historical reconstructions are based on fiscal sources, particularly sources on the distribution of real estate as a proxy of wealth inequality. A common problem with these sources is that households without any real estate may be excluded, creating a downward bias in the inequality estimates. In this contribution, I introduce the *ommestellingen* as a source to study inequality in rural Flanders. While in theory diverse sources of income were subject to taxation, in practice only land use (not land ownership) was taxed. Consequently, the problem of the landless also crops up in the case of rural Flanders. To estimate the extent of this problem, I compare the population included in the *ommestellingen* with other demographic indicators for three different regions in Flanders (inland Flanders, coastal Flanders and the Waasland).