Taxes, property size, occupations and social structure

The case of the 18th- and 19th-century Northern Dutch countryside

RICHARD PAPING[1]

_____Senior lecturer Economic and Social History, Faculty of Arts – University of Groningen

1. INTRODUCTION[2]

If we do not want ordinary people from the past to remain an amorphous mass, we need a method to divide the population into several groups. For a meaningful distinction the members of a specific group should have one or more characteristics in common, distinguishing them explicitly from members of other groups. Some divisions (such as gender, civil status, age and residence) are straightforward. Others are more ambiguous, such as for instance the division between natives and immigrants. Are natives only those persons still living in the same village they were born in or do those who still live in the same region or the same country qualify as well? And what about young children of immigrants? Clearly, the definition chosen should be subject to the research questions, but unfortunately in historical research definitions are usually prescribed by the quality and content of the available sources.

A common approach is to divide the population into social groups, for example if we are interested in research questions concerning social structure or social mobility. Usually, occupations are used as the most important indicator for one's social position. In this article some of the problems related to social stratifications based on occupations will be explored further with the help of three datasets for the Groningen countryside and one for Drenthe – both in the north of the Netherlands – in the period 1720-1850. What are the possibilities and pitfalls using occupational information to classify the rural population in socio-economic groups? In what way can additional informa-

1. Correspondence concerning this article should be addressed to Richard Paping: r.f.j.paping@rug.nl

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tion, on the distribution of the most important rural capital asset (land), on secondary occupations, on the phase in the family lifecycle or on the amount of live-in personnel, be helpful to diminish some of the weaknesses inherent in using occupation as an indicator for social positions?

First, we will address the problem of social stratification in general, also paying attention to the role taxes could perform in determining social positions. In the second section we will introduce the datasets used and present some information on the region. In the third section HISCLASS (Historical International Social Class Scheme), a recent social stratification scheme based on occupations (Van Leeuwen & Maas, 2005), is confronted with tax data, and an alternative social stratification scheme specific for the Northern Dutch countryside is proposed. In the next sections the relation between social position as measured by a household's tax position and land use, secondary occupations, the phase in the family lifecycle and the number of live-in personnel is investigated. With the results thus obtained the alternative social stratification scheme is adjusted. The article ends with an empirical section in which this stratification is used to measure social mobility in the north of the Netherlands in the period 1720-1850. The results are compared with the same analysis using HISCLASS.

A social group is by no means an unproblematic concept, especially if a specific order between social groups is assumed by the social stratification used. According to Max Weber, three dimensions can be distinguished within social stratifications: economic (wealth, earning capacity, purchasing power), political (power and influence in the organisation of society) and socio-cultural (social prestige, social relations, but possibly also ethnicity and religion). In theory, people can be ranked from low to high according to each of these dimensions. However, these three dimensions are not as uniform as sometimes has been suggested. For instance, when constructing an economic position, the difference between annual income and personal wealth can be large. Future prospects of income and wealth may differ greatly from the actual position. Despite these and other problems, in practice a large resemblance between economic situation, social prestige and political power on the individual level in the past might have existed. Only in the 20th century individual economic, socio-cultural and political positions began to diverge as a result of the rise of democratisation, mass education and mass media.

Political power can be measured by looking at voting rights and by considering the personal memberships of official (governmental) and semi-official organisations, ranking these positions according to importance, and taking into account the resulting social network. Unfortunately, before the mid-19th

century throughout most of Europe voting rights were severely restricted and often assigned according to economic position, making it difficult to distinguish social layers pivoting on political power only.

An individual's socio-cultural position can be measured by looking at the position of his or her relatives. Who are the parents, brothers and sisters? Who is the partner with whom one is married, and who are the bride's or groom's parents, brothers and sisters? The proposition is that next of kin probably will occupy the same socio-cultural position, assuming a large tendency to marry within the same socio-cultural group. HIS-CAM (Historical Camsis (Social Interaction and Stratification Scale)), a method to construct social stratifications, is employing this proposition of people usually marrying a partner from by and large the same social group (Prandy, 2000). However, this method has two problems. First, there is no good indicator to pin down the rather subjective notion of social position. As a solution HIS-CAM uses the economic indicator 'occupation' to label socio-cultural positions. Secondly, this method might underestimate social mobility because of its tendency to create a social stratification minimising social mobility.

It is statistically most attractive to concentrate on the economic position to construct a social stratification, which, unlike the political and socio-cultural position, can be measured in rather straightforward, seemingly objective, terms. As noted, socio-cultural prestige and political power were largely correlated to the economic position in the past. Therefore a social stratification based on economic indicators also catches a large amount of the differences in prestige and power. However, also economic stratification in practice has problems. First, in theory individual income and wealth can be known, however, in reality sources with this information often are not available. Secondly, as already stated, there can be a large difference between income and wealth. Thirdly, income and especially wealth might change drastically during life, for example due to inheritances and wealth accumulation.

Until now, we have limited the economic position to wealth and income. However, Karl Marx has stressed the importance of someone's economic power to control the means of production for the social stratification (classes). A simplistic distinction can be made between employers, self-employed, and labourers (or employees). Employers control an amount of production capacity which makes it attractive to hire labour. The self-employed only control a production capacity that is sufficient to provide work for their family. Although this seems like a useful division, it is a well-established notion that the results can be rather odd. Some very qualified employees are extremely rich, earn high incomes and cannot be considered labourers in any sense. More important, the distinction between employers

and self-employed, which in the past often was more related to the family lifecycle than to real economic power, creates a problem. Farmer and artisan couples without able children tended to hire servants to do part of the work (Breen, 1983, 96; Eriksson & Rogers, 1978, 154). When the children grew older these servants were dismissed, but they usually were hired again when the adult children left the house. Finally, what to think of highly-qualified persons such as physicians for example, who often employed no labourers (with the exception of perhaps a maid), but earned high incomes due to their qualifications?

Using occupation as the main indicator for stratification can overcome some of the flaws of the rather rough Marxist class division. However, what meaning are we to attach to such stratifications? A simple Marxist division is, at least, clearly dealing with control of production capacity and the supervision of labour. The advantage of straightforwardness creates the disadvantage of rigidity and uncomfortable anomalies. The question is what we do measure with a social stratification? In the Netherlands, Van Tulder (1962) around the mid 20th-century devised a Dutch social stratification of occupations using questionnaires; 500 respondents were asked to rank occupations according to their perceived social prestige. In this way, the subjective perspective of social prestige of contemporaries was the measuring rod. This might be an appropriate way to construct a social stratification. However, it is clearly difficult to ask 19th-century or earlier contemporaries to classify all occupations. Although there are several examples of such classifications, especially for the Netherlands in the 19th century (Giele & Van Oenen, 1974; Van Dijk, 1976; Damsma & Noordegraaf, 1977), the lack of sources makes it usually extremely difficult to reconstruct a social stratification that accords the contemporaries' perception, using qualitative information. Besides, we still will not know for sure how contemporaries ranked these occupations. Was it really social prestige, or had it more to do with economic wealth or even with political power?

Although occupation is essentially a purely economic indicator, most of the social stratifications end up assigning different occupations to specific social groups (Giele & Van Oenen, 1974; Kooij, 1987, 43-47), as is also done by HISCLASS (Van Leeuwen & Maas, 2005). The description of the occupation supplies information on the way someone earns money and the production factors one controls. Using this label for stratification suggests that there is very little economic divergence within an occupational group. There is some reason to doubt this proposition. Let us consider the concept 'earnings' in more depth to develop this argument. In theory, three separate income streams can be discerned.

1. Labour Income. Large differences in daily labour earnings existed between different occupations like unskilled labourers, skilled workers and government employees. These labour income or wage differences between occupations reflect differences in skills, capabilities, experience and scarcity. However, even with a rather uniform wage rate for specific occupations – which was not unusual in the past – large differences can exist within occupational groups, resulting from the variations in the number of working days (seasonal unemployment) or the available labour within a household.

2. Capital Income. Families sometimes are capable of earning large incomes out of invested wealth. For some occupations very large investments were necessary, for other occupations there was no need whatsoever to invest. Much of the differences in income between occupational groups sprang from these differences in wealth related to the investments needed for specific occupations. Again, there is no complete uniformity within occupational groups. Some businesses are large and demand huge investments, while similar businesses can be much smaller with correspondingly low investments. Besides, some households have borrowed the money for the necessary investments and therefore earned no capital income. Others have extensive financial resources and are lending out large funds or are letting out vast territories of land, earning considerable capital incomes out of interest and land rent.

3. Profit Income. The amount of profit income earned is connected with entrepreneurial qualities. Although macroeconomic developments tend to move profits of equal businesses in the same direction, there is not much reason to believe that the profit level of all firms will be equal, unless we live in a utopian neoclassical world with perfect competition and without chance.

For each of the three different income streams of a household, there are reasons to believe that not only there are large differences in income between occupational groups, but also within occupational groups. Conclusively, occupation as an indicator of economic position has some serious flaws; in particularly, large diversities within an occupational group can be expected (De Belder, 1976). Well-known examples are farmers, shopkeepers, merchants and skippers. Presumably, composing social groups of several specific occupations will result in important overlap between social groups. The analysis of the three sources of income suggest that taking into account information on capital income – for example, on the size of the business performed or on the magnitude of the possessions – in the process of social stratification will partly solve this problem. Later in this article these two propositions will be tested.

As mentioned, we will use the amount of tax paid as a yardstick for socio-economic positions. Taxes on income, wealth, possessions or consumption are very good indicators for the economic position of the taxpayer. Advantages are, first, the ease with which different persons or households can be compared, and secondly, the uniformity in measuring differences. Disadvantages are the availability of useful nominative tax sources, and secondly, that local taxes may not be compared easily because they can be levied in different ways.

The last problem is solved in this article by using a scale from 0 (low) to 100 (high). Every head of household in a municipality is ranked according to the amount of tax paid, and has been given the corresponding number (Paping, 1995, 151-152).[3] If more households pay the same amount of tax, they are given the average number of the group. For example, if 40% of the heads of households did not pay any tax, they all receive the tax position 20. The head of household paying the highest amount of tax has the tax position 100. In this way tax positions can be compared between municipalities, assuming that the social structure in all municipalities is more or less the same. The accuracy of this indicator for socio-economic positions depends heavily on the amount of classes used in the tax register and the number of heads of households paying taxes.

2. THE DATA: OCCUPATIONS AND TAXES

The data used in this article largely relates to the 18th- and 19th-century Groningen clay area, a part of the wealthy Dutch coastal region. This rural area north of the large city of Groningen with a few small cities and numerous large and small villages was characterised by a diverse occupational structure due to proletarianisation and heavy specialisation. This diverse occupational structure makes it a very attractive region for studying the relation between social structure, occupation, welfare, land use and other indicators. More than 40% of the heads of households were working in industry and services, which satisfied local demand mainly. Agriculture was commercial and directed towards the local, provincial, national and international market. From the end of the 18th century population increased rapidly,

[3] Only heads of households were taken into account. If two unrelated families were living in the same house they were counted separately. Single people living as boarders or lodgers were not taken into account.

a development that was accompanied by a growing labouring class, agricultural intensification, a favourable development of the terms of trade and a relative growth of the welfare of farmers (Paping, 1995). The region however is not representative for the continental European countryside in the 18th and first half of the 19th century, where there was less specialisation and where agriculture was playing a larger role in the occupational structure, being less market-oriented. Comparable rural areas can be found in the other coastal parts of the Low Countries and parts of England.

The small municipality of Oosterhesselen in the south of Drenthe, an adjourning province, was taken into account to check the Groningen results. The occupational structure was quite different as Oosterhesselen formed part of a less modern and less wealthy inland part of the Netherlands (Tassenaar, 2000). Some 72% of the heads of households were active in agriculture – the majority being farmers or peasants – which was less market-oriented than in the Groningen clay area. Labourers formed about 20% of the population and for researchers it was hard to distinguish between small farmers and labourers with some land. The economic service sector in particular was only rudimentary developed in Oosterhesselen. Most of the heads of households primarily active in industry and services also performed farming activities.

The average tax position of occupations has been calculated using datasets for Groningen regarding the years 1810, 1829 and 1850, for Oosterhesselen this is 1840. In all cases the municipal "hoofdelijke omslag" or capitation is used. The datasets are explained in Appendix A.[4] Appendix B offers the outcomes of this analysis for Groningen for a wide range of occupations. The capitation was a local Dutch tax levied on the inhabitants of a municipality to finance part of the municipal expenses. The other sources of income of the municipality were mainly duties and percentages of national taxes levied in the municipality. Originally, people (in practice heads of households and a few boarders) had to pay according to their "relative wealth" (Paping, 1995, 151). In the second half of the 19th century the tax was changed in a slightly progressive income tax in most municipalities (Klep, Lansink, & Van Mulken, 1987).

Although written evidence suggests that net capital was taxed in the first half of the 19th century, in reality this was not the case. When the capitation in 1809 started, Bedum was the only municipality in Groningen that explicitly related the tax figures to the disposable capital of households. The result was a far more progressive tax than in any other municipality, with much more substantial differences in the amount of money paid. Apparently this

[4] For the Appendix accompanying this article, see the website of the BTNG/RBHC: http://www.flwi.ugent.be/btng-rbhc/en/archive/2010-0102.html

was not what higher governments had in mind, because in 1810 the Bedum tax rate was determined in the same unclear way as anywhere else (and was accordingly less progressive). The Bedum case shows that the capitation was not a pure capital tax. The individual rates were determined by a commission of the municipal government having both capital and income heights in mind. This last feature explains the rather smooth transformation into an explicit and well-defined income tax in the second half of the 19th century. Relative differences between household incomes are much smaller than between the capital wealth of households, notwithstanding the strong interrelation of the two. The higher the capital the higher the income will be, and high incomes are the way to build high capitals in the long run.

The absence of an explicit relation between what is called "financial strength" and tax rate gave some room for subjective classification of taxpayers, but not much. The preliminary tax lists were made public, so anybody could object to its assessment referring to the amount paid by other taxpayers (for example the neighbours). This mechanism of public control secured that taxpayers were indeed ranked in a meaningful way. In conclusion, the municipal capitation lists show the classification of the economic position of the inhabitants according to their own society. This economic position was measured taking into account what others knew about the capital and income level of a specific household. It is an excellent source for making a socio-economic stratification of local societies.

The datasets used are not completely identical. During the French period around 1810, much more heads of households were compelled to pay (about 63%-86%). After the founding of the Dutch monarchy in 1815, the number of tax payers fell considerably to 34%-67%. On the other hand, the list of heads of households for 1829 and 1850 are complete, owing to the population censuses at the end of 1829 and 1849. The lists for 1810 are reconstructions using a wide range of sources, because some of the names of non-paying lower classes are not known. However, the number of households missing (mostly paupers, but also some small artisans and shopkeepers) can be estimated. As a consequence of using a large range of sources around 1810, much more information on second and third occupations is available.

	Groningen clay area 1810	Groningen clay area 1829/1850	Oosterhesselen (Drenthe) 1840		HISCLASS position
	Average tax position			N	
Labourers	27	31	19	*33*	10, 12. Farm workers
Tailors	34	44	47	*4*	6-7. Medium-skilled workers
Meat cutters	36	44	26	*1*	9. Lower-skilled workers
Carpenters	40	44	50	*8*	6-7. Medium-skilled workers
Weavers	41	44	35	*5*	9. Lower-skilled workers
Shoemakers	44	45	39	*2*	6-7. Medium-skilled workers
Skippers	50	46	-		3-5. Lower managers etc.
Dyers/glaziers	52	63	-		6-7. Medium-skilled workers
Schoolmasters	59	73	48	*2*	3-5. Lower managers etc.
Coopers	60	59	48	*1*	6-7. Medium-skilled workers
Publicans	63	52	-		3-5. Lower managers etc.
Merchants	65	56	79	*1*	3-5. Lower managers etc.
Shopkeepers	65	60	49	*2*	3-5. Lower managers etc.
Corn millers	66	84	65	*1*	6-7. Medium-skilled workers
Blacksmiths	70	69	86	*2*	6-7. Medium-skilled workers
Bakers	70	73	80	*1*	6-7. Medium-skilled workers
Physicians	70	85	-		1-2. Higher managers etc.
Clergymen	78	83	94	*1*	1-2. Higher managers etc.
Farmers	81	78	66	*78*	8. farmers and fishermen
N (Total counted)	2,139	3,306	174		

TABLE 1: AVERAGE TAX POSITION OF SEVERAL OCCUPATIONS FOR HEADS OF HOUSEHOLDS IN THE GRONINGEN CLAY AREA (1810 AND 1829/1850) AND OOSTERHESSELEN (1840) RANGING FROM 0 (LOWEST) TO 100 (HIGHEST) COMPARED TO HISCLASS POSITIONS[5]

Table 1 presents the average tax position of the nineteen most common occupations in the Groningen clay area. It is not surprising that the average tax positions of these occupations in 1810 and 1829/1850 were highly correlated (r = 0.88). The occupations are divided roughly into four groups, taking into account skills and necessary investments. The lowest position is definitely for the unskilled labourers, mainly working on farms. A second group consists of skilled artisans, practicing a trade for which only a limited amount of capital was necessary. Thirdly, a group of middle class positions can be

[5.] See Appendix A and B; only occupations with at least ten observations in both Groningen samples. HISCLASS positions (Van Leeuwen & Maas, 2005). Lower managers include lower professional, clerical and sales personnel; higher managers include higher professionals.

discerned: artisans and merchants who needed to invest a substantial amount of capital in workshop, shop and stock. House painters and glaziers can also be placed in this group inasmuch as they often combined painting with running a shop in the Groningen clay area. Schoolmasters did not need much physical capital, but a considerable initial investment in human capital was required to be accepted for this position. The highest group comprised occupations for which high investments were needed, like farmers and millers. Surprisingly, bakers and blacksmiths also show up in this group. Both occupations were often combined with the exploitation of land. Clergymen and physicians had a good position due to their high human capital developed during an expensive academic study in their youth. Clearly, next to capacities (personal qualities) necessary investment in physical and human capital played a decisive role in explaining the socio-economic position of heads of households as measured by the amount of municipal tax being paid.

Notwithstanding the substantial differences between the two societies (and the small size of the Oosterhesselen sample) the comparison stresses the similarities between the social structure of rural Groningen and Drenthe. However, there were some differences, like the carpenters who held a relatively high position in Oosterhesselen, and the only merchant who was quite rich. Of course the average position of farmers was not as high as in the Groningen clay area because they made up such a large part of society. However, in Drenthe the average farmer's position was still significantly better than that of most of the artisans.

3. SOCIAL STRATIFICATION SCHEMES AND TAXES

Van Leeuwen and Maas (2005) have proposed a general social stratification model (HISCLASS) based on occupations, which should facilitate international and cross-time comparisons. HISCO (Historical International Standard Classification of Occupations) (Van Leeuwen, Maas, & Miles, 2002), an international occupational classification system, functions as a starting point to construct twelve social classes (vaguely defined as a set of persons with the same life chances), which can be easily reduced to seven classes. Manual/non-manual, skill level, degree of supervision and economic sector are the dimensions of social class used (see the introductory chapter of this volume).

In Table 1 the average tax position in the Groningen clay area is compared with the HISCLASS position. Unfortunately, the results are not very convincing. The tax record of lower managers and professionals (merchants, shopkeepers, publicans and skippers) does not suggest a very good position. On the other hand, some skilled workers (bakers, blacksmiths and millers) on average had to pay relatively large taxes due to high investments. In Groningen, the farmer's position in HISCLASS between lower-skilled workers and skilled workers has nothing to do with reality. Even in less modern Drenthe the average position of peasants and farmers was considerably better. It seems that the dimensions of social class used by HISCLASS as a starting point, better represent urban societies and 20th-century societies, than that they were conclusive for defining rural social positions. In rural society necessary investments were usually of more importance than skills and degree of supervision.

	Average tax position	Standard deviation	0-40	40-60	60-70	70-80	80-90	90-100	N
			Percentage per group						
10, 12.Farm workers	31	11	91	5	3	1	0	0	1,095
11. Other unskilled workers	37	15	78	10	5	5	2	0	81
9. Lower-skilled workers	44	21	65	6	13	11	4	2	232
8. Farmers	78	18	6	8	12	18	27	29	539
6-7. Skilled workers	54	23	41	12	17	16	9	5	525
3-5. Lower managers/professionals	58	26	38	9	10	17	15	11	499
1-2. Higher managers/professionals	85	19	9	1	1	16	16	57	104
Without occupation and unknown	44	27	68	3	5	6	7	11	231
Total	50	26	55	7	9	10	10	10	3,306

TABLE 2: HISCLASS POSITIONS AND AVERAGE TAX POSITION IN THE GRONINGEN CLAY AREA 1829/1850

In Table 2 all occupations for the dataset of 1829/1850 are classified according to HISCLASS.[6] Fortunately, in HISCLASS social classes on average turn up in the right order, with the notable exception of farmers. However, differences between the lower-skilled workers, the skilled workers and the

6. If no subordinate position is suggested by the circumscription of the occupation, people were considered self-employed or employers. Often, the sources do not distinguish between, for example, carpenter and carpenter's hand. However, in reality this difference was limited, just as today part of the building workers operate alternately independent or for others.

lower managers/professionals are quite small. To make things worse, the standard deviation of tax positions within the social classes was fairly high – an observation confirmed by the division in different tax groups. The high standard deviation partly originates from the substantial differences within the specific occupational groups (Appendix B), but is also the result of bringing occupations into one group with highly diverging tax records.

If differences between social classes are small and differences within social classes are considerable, it is extremely dangerous to measure social mobility using this kind of schemes. On the individual scale downward social mobility is frequently mistaken for upward social mobility and vice versa. If, for example, someone rises from lower-skilled worker to lower manager/ professional, there is a 19% chance of a fall, a 29% chance of equality and a 52% chance of an actual rise, measured using simple Bayesian statistics and the division in tax groups presented in Table 2.[7] If we take the tax position as a good indicator for the social position, the conclusion should be that chances of mistakes using the HISCLASS social stratification are extremely high.

The two most important flaws of HISCLASS can easily be pointed out. First, it pivots mainly on urban and modern characteristics like skills, education and supervision and is neglecting the importance of investments bound to specific occupations. Farmers are a clear example. Compared to other occupations high investments were (and are) necessary in livestock, equipment, farm buildings and land. Even hiring a farm is impossible without considerable investments. In Groningen most of the farms and the land were owned by the farmer. In Oosterhesselen in Drenthe one can find a lot of tenants, but there too, contemporaries considered farmers to be the local inhabitants with the greatest financial strength. In Oosterhesselen the mayor was originally a large farmer, as was the case in some Groningen municipalities.

A second flaw of HISCLASS is that it ranks occupations in economic services too high. This rather anachronistic choice is not supported by the evidence from the Groningen clay area in the 19th century, although it might be right for the 20th century. Shopkeepers, innkeepers, publicans and merchants were on average not better-off than most of the artisans. Although there were rich merchants, many people called merchant in the sources, actually did not differ from pedlars.

7. The main assumption is that the chance on a specific tax position for both the previous and the new position is distributed the same way as for the whole social group, and so independent of each other. The same kind of calculation with a rise from lower-skilled worker to farmer results in: 8% chance on a fall, 9% chance on no change and 83% chance on a rise.

	Average tax position	Standard deviation	0 - 40	40 - 60	60 - 70	70 - 80	80 - 90	90 - 100	N
			Percentage per group						
Labourers	31	10	92	5	3	1	0	0	1,075
Female occupations	31	5	98	3	0	0	0	0	40
Skilled labourers	37	13	73	15	10	1	1	0	94
Employers & self-empl. (low investment)	42	19	62	10	16	8	3	0	348
Small farmers	57	23	40	8	12	20	20	0	25
Employers & self-empl. (medium investment)	57	17	37	10	13	20	13	7	738
Educated employees & self-employed	65	24	27	7	11	27	15	13	71
Farmers	78	18	5	8	13	18	27	29	533
Factory owners etc. (high investment)	86	17	5	2	5	7	24	58	59
Highly-educated employees & self-employed	87	16	5	0	1	15	20	58	91
Without occupation	44	27	68	3	5	6	7	11	232
Total	50	26	55	7	9	10	10	10	3,306

TABLE 3: AN ALTERNATIVE SOCIAL STRATIFICATION AND THE AVERAGE TAX POSITIONS IN THE GRONINGEN CLAY AREA 1829/1850[8]

Taking into account Table 1 and 2, HISCLASS seems a quite useless tool for the measurement of individual social positions. The HISCLASS tool has to be improved considerably to fit the reality of this modern Dutch coastal region in the 18th and 19th century, and we suppose this will have to be done in every instance one wants to use HISCLASS.

An alternative for HISCLASS as a social stratification scheme is SOCPO (Social Power Scheme) (Van de Putte & Miles, 2005) based on a measurement of 'social power': 'the potential to influence one's destiny through control of resources' (see also the introductory chapter). Essentially, the scheme looks at property, authority, skill, manual/non-manual work and 'pure status'. SOCPO is more flexible than HISCLASS, offering room for adjustments to local circumstances and integration of other information than occupations only (Van de Putte & Svensson, 2007). The ambition to make one general classification that can be widely applied in history seems indeed to be too ambitious, ignoring the enormous differences in social structure in time and place. Local conditions must be taken into account to develop a classification translating occupations into social positions. Unfortunately, using regional

8. Employers and self-employed are active in industry and economic services. (Highly) educated employees and self-employed are active mainly in social services. Factory-owners etc. include millers, large merchants and land owners.

and time-specific measurement tools of course diminishes possibilities to compare social mobility. On the other hand, measuring upward social mobility where there is in reality downward mobility is also scientifically quite meaningless.

In Table 3 a classification based on occupations is presented that improves at least some of the weaknesses of HISCLASS for the Groningen clay area. There are four important differences. 1. Farmers are placed higher, and a group of occupations pointing at a small farm is split off. 2. Employers and self-employed in industry and economic services are brought in the same classes and divided according to the necessary investments into three groups. 3. People active in social services are divided between three groups: skilled labourers and educated and highly-educated employees and self-employed. 4. Occupations solely performed by females were placed in a separate group, inasmuch as performers of these occupations only rarely paid municipal capitation in the first half of the 19th century.

The results are an improvement compared to HISCLASS. Differences between social classes are higher and the standard deviations are slightly lower. Taking into account the necessary investment for occupations indeed enables us to classify employers and self-employed in industry and economic services in three separate groups.[9] However, the problems of large differences within each social category still remains, and probably cannot be solved for the reasons pointed out in the introduction. Substantial differences of economic positions are inherent for each occupational group. This is not only a problem for occupations like farmers, merchants, shopkeepers and skippers, but also for nearly all the others (Appendix B).

4. OCCUPATIONS, LAND USE AND TAXES

Are there any indicators to measure variation within each occupation? As is stressed by the HISCLASS scheme occupation mainly indicates skills and capacities. We pointed out that an occupation is also an indication of the amount of capital invested and the accompanying capital income. However, within occupational groups there is also a large variety in the amount of

[9] On an individual level a rise from the low to the medium investment employers and self-employed in industry and economic services has still a 18% chance to be actually a fall, a 29% chance to be an equal position, and only a 53% to be a real rise.

capital used. The most important capital good in the countryside is land, as calculations for the Groningen clay area show (Table 4). It is interesting to test whether the large variation in tax positions within the group of farmers indeed can be connected to the amount of land used.

	1770 (%)	1810 (%)	1850 (%)	1850 (million guilders)
Land	70	70	73	115,3
Livestock	8	7	6	9,3
Other agricultural capital	5	7	5	7,4
Capital in industry and services	17	16	15	22,1

TABLE 4: ESTIMATED AMOUNT OF CAPITAL INVESTED IN THE GRONINGEN CLAY AREA, 1770-1850[10]

Because of legal developments in Groningen during the 18th century most of the capital income accrued to the land users. Originally, about 10% of the land was owned by the users (freeholders), the rest by institutions (province, city of Groningen, churches, schools, poor relief) or rich private persons (nobles, rich farmers, renters and city dwellers). During the 18th century it became increasingly difficult to expel a user from the land, and land rents became completely fixed. As a reaction nearly all the owners concluded contracts – especially between 1760 and 1795 – in which the fixed rent was reaffirmed, and users got the right to dispose of the land anyway they wanted, rights that initially cost the user a considerable amount of money. Nevertheless, this turned out to be a very lucrative transaction for the users of land, because between 1790 and 1810 prices of land rose more than 50%, only to the benefit of the user, who was treated as the real owner of the land from 1806 onwards.

The amount of land used was a very good indicator for the amount of capital farmers had to invest. This was not only the case because of the specific Groningen conditions, e.g., the high value of the right to use the land, but also because the amount of land used was closely related to the amount of gross capital needed for livestock and equipment (Table 4). Fortunately, we have data on farm sizes valid at 31 December 1806 for part of the Groningen clay area. These data can be compared easily with the tax data for 1809 and 1810.

[10] Paping (1995, 350-359).

Hectare	Average tax position	Standard deviation	0-40	40-60	60-70	70-80	80-90	90-100	N
			Percentage per group						
2.5-5 ha.	59	15	13	33	33	17	4	0	24
5-10 ha.	68	12	0	30	33	22	7	7	27
10-15 ha.	70	14	0	26	26	19	26	4	27
15-20 ha.	77	11	0	6	21	25	40	8	48
20-25 ha.	84	9	0	3	3	29	39	26	38
25-30 ha.	85	8	0	0	0	23	51	26	35
30-35 ha.	88	8	0	0	2	12	41	44	41
35-40 ha.	90	10	0	5	0	5	20	70	20
40-50 ha.	89	6	0	0	0	6	45	48	31
50 ha. +	95	5	0	0	0	4	4	92	24
Average	81	14	1	9	11	17	31	30	315

TABLE 5: TAX POSITION AND LAND USE IN THREE MUNICIPALITIES IN THE GRONINGEN CLAY AREA 1806/1810 (LABOURERS AND FARMERS USING MORE THAN 2.5 HECTARES ONLY)[11]

Table 5 clearly shows a strong relation between the average tax position of farmers and labourers and the amount of land used.[12] However, the Pearson correlation coefficient between the two variables (r = 0.64; 41% of the squared deviations go together) is rather disappointing. A few explanations can be put forward. First, some of the small farmers were actually retired persons with large fortunes. Secondly, differences in the quality of land, and for example the large marshes of some farmers in Uithuizen were not taken into account. Thirdly, some of the deviation in tax positions of farmers was related to the family lifecycle (see infra).

For the Groningen clay area around 1810, it is clear that very tiny farmers using 2.5-5 hectares (sometimes called labourers in the sources) held a position that was comparable to that of employers and self-employed in industry and services with substantial investments. Presumably, this relatively high position dated from the last decades that saw a rapid increase in the value of their small plots of land. In addition, a separate group of small farmers using 5-15 hectares can be distinguished. Around 1810 the difference between the group of medium-sized farmers using 15-30 hectares and large farmers using more than 30 hectares was small. Within the group of farmers using 30-50 hectares the actual size of the holding was not related to the average tax

11. The figures relate to data on the municipalities of Bedum, Leens and Uithuizen.

12. See also Appendix C, where estimated net capital according to tax registers has been related to the use of land in the municipality of Bedum in 1809.

position. Nevertheless, a group of very large farmers using more than 50 hectares, nearly all positioned in the highest tax group, can be discerned in the data.

Again, it has to be stressed that part of the prosperity of all farmers around 1810 and afterwards resulted from developments in the land market in the previous two decades. After 1820 land prices were very low for two decades, and agricultural capital incomes accruing from the right to use the land fell considerably as the land rents still remained fixed. Around the middle of the 19th century land prices again started to rise for three decades, resulting in enormous accumulations of wealth in the hands of the farmers in the Groningen clay area.

For the three municipalities we also know the amount of land controlled by owners outside agriculture. For all employers and self-employed in industry and services the individual tax record of users of land is compared with the average tax position of its occupational group.[13] Those using 1-3 hectares (n = 33) had on average an 8 percentage point higher tax position, those using 3-5 hectares (n = 19) had a 13 percentage point higher tax position and those using more than 5 hectares (n = 15) had a 16 percentage point higher tax position. Clearly, artisans and traders using land were considered to be significantly richer than their colleagues without land at their disposal.

In conclusion, using additional data on the amount of land used improves the social stratification. It becomes possible to distinguish between groups of farmers and labourers. People active in occupations outside agriculture have to be placed higher if they also use significant plots of land. However, the combination of data on the amount of land used with the information on occupations still does not explain the tax position of a rural household completely.

5. SECONDARY OCCUPATIONS AND TAXES

The dataset on 1810 offers information on secondary occupations in the Groningen clay area. A single occupational reference is a simplification of the actual situation in most cases, inasmuch as a lot of people earn income from different activities. Close observation of Table 6 shows that generating

[13.] Only occupations are used where the average for at least 3 observations could be calculated. The method underestimates the effect of land use, because the average includes the land users themselves.

income from several sources results in a higher tax position, and is supposedly quite beneficial.

Occupation	Average tax position	Standard deviation	0 - 40	40 - 60	60 - 70	70 - 80	80 - 90	90 - 100	N
			Percentage per group						
Labourer	27	15	74	24	2	0	0	0	488
Tailor	34	17	60	29	8	2	0	0	48
Meat cutter	36	20	55	25	20	0	0	0	20
Thatcher + labourer	42	12	44	56	0	0	0	0	9
Pedlar	43	26	50	0	50	0	0	0	6
Shoemaker	44	19	38	45	9	6	2	0	53
Labourer + slaughterer	45	11	36	64	0	0	0	0	14
Labourer + publican	45	14	40	50	10	0	0	0	10
Labourer + pedlar	46	18	29	43	29	0	0	0	7
House dyer	48	20	25	38	38	0	0	0	8
Labourer/farmer	49	17	24	44	26	6	0	0	34
Skipper	50	22	29	29	25	11	2	4	55
Shoemaker + publican	54	19	0	67	0	0	33	0	3
Merchant + publican	54	25	25	25	0	50	0	0	4
Dyer + glazier	56	19	14	29	29	29	0	0	7
Shopkeeper	59	7	0	67	33	0	0	0	6
Milk farmer/labourer	59	13	20	0	40	40	0	0	5
Tailor + publican	59	15	25	0	50	25	0	0	4
Publican	63	20	14	22	25	19	17	3	36
Shopkeeper + publican	63	21	16	5	37	21	16	5	19
Skipper + merchant	63	24	14	14	21	36	14	0	14
Merchant	65	28	24	6	11	24	11	23	79
Meat cutter + merchant	66	34	25	0	25	0	25	25	4
Shopkeeper + merchant	68	20	6	28	28	11	6	22	18
Baker	70	20	12	12	16	28	16	16	25
Baker + merchant	77	6	0	0	0	67	33	0	6

TABLE 6: TAX POSITION OF HEADS OF HOUSEHOLDS AND INDEPENDENT LODGERS WITH ONE OR TWO DIFFERENT OCCUPATIONAL REFERENCES IN SIX MUNICIPALITIES IN THE GRONINGEN CLAY AREA (THE NETHERLANDS) 1810[14]

[14.] See Appendix B.

Labourers with additional occupations like pedlar, publican, thatcher and slaughterer on average had to pay much more taxes. The tax position of these labourers with part-time other jobs was completely comparable to the group of employers and self-employed in industry and services needing only small investments. Low investment artisans like tailors and shoemakers who combined these handicrafts with a small pub, were also positioned higher, placing them on the same level as the group employers and self-employed in industry and economic services needing medium investments. An attractive extra activity was to trade. Skippers, shopkeepers, meat cutters and bakers being a merchant were all taxed relatively high. Only the combination of merchant and publican resulted in a lower average tax rate, a result possibly due to the small sample.

It can be concluded that using information on other activities besides the primary occupation gives more insight in the social position. The data for the Groningen clay area suggests that most of the additional economic activities resulted in enough extra income or wealth to justify placing the persons involved in a higher class in the social stratification.

6. OCCUPATIONS, TAXES AND THE LIFECYCLE

One of the implicit assumptions of using occupations as an indicator of social position is that in the past, especially in the countryside, there was not much occupational mobility. Occupations were related to experience and capabilities, making it difficult to change one's career drastically. Following this kind of reasoning the effects of changes during lifetime do not have to be taken into account, because they hardly had consequences for the occupational status. An occupation suggests a lifetime position. However, in reality there was considerable occupational mobility in rural societies, especially around the date of marriage. Unmarried people mainly held subordinate positions, and often worked as live-in servants. After marriage, a lot of couples started their own business. Even farm workers changed from live-in farm hand or maid to labourer (and sometimes farmer) with a household of their own. Because of this, information on occupations in marriage certificates is highly ambiguous while it is unsure whether the references relate to the former position as an unmarried man or woman, to a temporary status around the marriage period, or to the position to be held after marriage. Inasmuch as the

first years of marriage were often very unstable, with lots of removals (Paping, 2004) it took some time for young couples to find a steady position.

In a way the last remark is reflected in the data in Table 7. A considerable number of the married males started their career as labourer or as apprentice of an artisan, to obtain a more independent position a few years later in life (cf. Vanhaute, 2004 for 19th-century Flanders). However, the overrepresentation of unskilled and skilled labourers and the underrepresentation of farmers and owners of firms in industry and economic services in the age group 21-30 also has something to do with differences in the average age at marriage of those groups (Paping & Collenteur, 2004). The rising share of farmers in the later age groups possibly also can be related to their higher incidence of remarriage, keeping the number of complete farmer couples in later life on a higher level.

	All in %	21-25 in %	26-30 in %	31-35 in %	36-40 in %	41-45 in %
Labourers	33	51	43	34	32	28
Skilled labourers	3	6	4	5	2	2
Employers a.o. industry & ec. services	40	31	35	44	42	44
Farmers	17	9	13	12	17	18
Educated employees & self-employed	5	1	4	4	6	7
Without occupation	2	2	1	1	1	1
Total	100	100	100	100	100	100
N	2,320	79	309	429	352	321

	46-50 in %	51-55 in %	56-60 in %	61-65 in %	66-70 in %	70+ in %
Labourers	33	31	31	32	24	16
Skilled labourers	5	2	4	2	0	0
Employers a.o. industry & ec. services	39	41	36	27	40	33
Farmers	19	21	20	24	29	18
Educated employees & self-employed	5	3	7	14	4	6
Without occupation	0	1	2	2	2	27
Total	100	100	100	100	100	100
N	255	202	163	116	45	49

TABLE 7: OCCUPATIONAL DIVISION FOR SPECIFIC AGE GROUPS OF MALE HEADS OF HOUSEHOLDS, GRONINGEN CLAY AREA, 1829/1850 (PERCENTAGES PER AGE CATEGORY)[15]

[15] Only households headed by a couple were taken into account.

Table 8 indeed shows that something of a family lifecycle (perhaps better described as a career in tax performance) can be observed. Couples with a male head in their twenties paid on average substantially less capitation than those with a male head in their forties. After the age of 40 the tax position remained quite stable. However, that position improved again for male heads of households in their sixties. Possibly this is a relict of the choice to take only complete couples into account. Well-to-do widows and widowers had more chance to conclude a second marriage than their poorer counterparts, and so had a bigger chance to still live with their partner in their sixties. Perhaps it is for this reason that taxpayers were overrepresented in this group. After the age of 70, the average tax position fell considerably, suggesting that old-age and retirement were frequently accompanied by a serious deterioration of economic positions in the eyes of the contemporaries.

Age	Average tax position	Standard deviation	0-40	40-60	60-70	70-80	80-90	90-100	N
			Percentage per group						
21-25	41	22	75	1	8	8	5	4	79
26-30	45	23	62	8	7	11	7	4	309
31-35	48	24	54	13	11	9	8	6	439
36-40	51	26	51	9	10	12	9	9	352
41-45	55	26	44	10	12	12	11	11	321
46-50	53	27	50	6	9	11	14	11	401
51-55	53	26	49	5	15	10	11	10	202
56-60	53	27	50	9	5	11	13	12	163
61-65	58	28	42	7	8	13	16	15	125
66-70	61	26	33	13	11	7	18	18	45
70+	47	27	63	2	8	10	4	12	49
All couples	51	26	52	9	10	11	10	9	2,320

TABLE 8: AGE OF MALE HEADS OF HOUSEHOLDS AND AVERAGE TAX POSITION IN SIX MUNICIPALITIES IN THE GRONINGEN CLAY AREA 1829/1850[16]

The significant differences in average tax position and occupational structure for different age groups clearly show that in order to compare social positions it would be better to determine this position for a specific age group (Paping & Van der Woude, 1995). Occupations and tax positions at an early age do not necessarily reflect the position ten years later. Substantial improvements in social position took place in the first 10 years after marriage.

[16.] Only households headed by a couple were taken into account.

7. OCCUPATIONS, TAXES AND PERSONNEL

The dataset for 1829 and 1850 contains information on the number of live-in personnel each household employed. Unfortunately, no information is available on the amount of hired labour living outside the household. For some occupations (factory owners, contractors) it is clear that these comprised the supervision of non-family labour. However, for some of the farmers, artisans and merchants their position in a Marxist division of labour remains uncertain. In Table 9 these groups are counted as self-employed. People without an occupation, but with a live-in maid were reckoned to be employers. Heads of households working for the government or the church were treated separately (though some of them employed live-in servants), because of their extraordinary position.

	Average tax position	Standard deviation	0-40	40-60	60-70	70-80	80-90	90-100	N
			Percentage per group						
Employer	79	26	7	7	10	18	26	32	777
Self-employed	49	22	51	10	14	15	7	2	1,026
Government/church	70	26	22	6	10	16	15	30	158
Labourer or employee	31	11	91	5	3	1	0	0	1,145
Without	37	22	77	4	5	6	6	3	200
Total	50	26	55	7	9	10	10	10	3,306

TABLE 9: LABOUR STATUS AND AVERAGE TAX POSITION IN THE GRONINGEN CLAY AREA, 1829/1850

Employers had on average the best tax position. The difference with the group of self-employed heads of households was fairly large notwithstanding the fact that some farmers and others are incorrectly considered to be self-employed. The differences in municipal tax paid between the group in a subordinate position and the self-employed is also significant. Subordinates rarely paid capitation in the Groningen clay area around the middle of the 19th century. Moreover it is quite clear that the people working for government and church formed a separate category. As pointed out by HISCLASS most of these positions asked a lot of skills and/or a higher education, which is

reflected in a relatively high average tax position. However, some of the lower officials (policemen, game-keepers) were not paying taxes at all.

	Average tax position	Standard deviation	0-40	40-60	60-70	70-80	80-90	90-100	N
			Percentage per group						
No personnel	40	20	71	7	8	8	4	2	2,462
1 servant	73	22	13	10	11	20	20	26	387
2 servants	79	18	6	6	14	16	29	30	200
3 servants	85	12	2	1	8	19	35	35	110
4 servants	86	14	2	2	7	8	36	45	89
5 servants or more	93	11	2	0	0	3	19	76	58
Total	50	26	55	7	9	10	10	10	3,306

TABLE 10: NUMBER OF LIVE-IN MALE AND FEMALE SERVANTS AND AVERAGE TAX POSITION IN THE GRONINGEN CLAY AREA, 1829/1850

Table 10 indicates an existing relation between the amount of live-in personnel and the average tax position. There was a very clear dividing line between those without servants and those with one or more servants. The more servants employed, the higher the average tax position. Differences were not extremely substantial, however. Some servants were a sign of luxury, while others were necessary to help out in a farm or in a business. Employing two or three servants would also occur when a household was in the first phase of its family lifecycle, with hardly any labour of offspring available (Paping, 2005). A few anomalous cases of heads of households with 4-5 servants paying no taxes are in fact some groups of farm hands and maids living together on one large farm supervised by a farmer living elsewhere.

To conclude: a Marxist approach of classifying people can be fruitful if information on the number of live-in personnel is available. The number of servants is closely related to the economic position. However, again the standard deviation was considerable, although perhaps slightly less than when using other classification systems. Unfortunately, sources on the amount of personnel usually lack, and the description of occupations often does not allow discriminating between employers, self-employed, or even employees.

8. SOCIAL POSITION AND SOCIAL MOBILITY

One important use of social stratifications is measuring intergenerational social mobility by comparing the social position of persons, couples, or households over time. Consequently, this procedure involves a double risk of making mistakes. In this section the social mobility in rural Groningen will be measured, using a social stratification based on the one presented in Table 3, as well as taking into account information on land use, secondary economic activities and information on the size of their businesses for merchants, shopkeepers, pedlars, innkeepers and publicans.[17] In the classification process this additional information is used to overcome at least part of the problems addressed in this article. The outcomes are compared with the results of a more simple procedure of social stratification using HISCLASS and only taking into account the most important occupation (Van Leeuwen & Maas, 2005).[18] The database used relates to a family reconstruction of Roman Catholics born between 1721 and 1800 in the Groningen Ommelanden, an administrative region that overlaps largely with the Groningen clay area (Paping & Collenteur, 2004; Paping, 2007).

The social stratification presented in Table 3 was first transformed into a four-class structure: A. Farmhands and skilled labourers, female occupations; B. Employers and self-employed in industry and economic services with low investments, gardeners, dairy farmers; C. Employers and self-employed in industry and economic services, educated employees and self-employed in social services; D. Farmers, factory owners, large merchants and highly-educated employees and self-employed in social services. The last group was split into two using extra information on wealth, resulting in a five-class structure.

As data on the size of the farms has been collected, the amorphous group of farmers can be split into several categories. About a quarter of the farms in the Groningen clay area had a size of between 5 and 15 hectares. About a third of the farms comprised between 15 and 30 hectares, while some 40% sized over 30 hectares (Paping, 1995, 71). If we take into account the tax records of 1810, only some large merchants (wholesalers), a few renters, noblemen and higher officials paid the same amount of tax as the large farm-

[17] A very large amount of sources was explored comprising land and licence registers, official and private administrations, inventories, contracts on marriages, transactions of land and houses, loans, inheritance divisions and much more.

[18] Classification: Van Leeuwen and Maas (2005), Van Leeuwen, Maas, and Miles (2002).

ers (30 hectares or more). In 1810 the group of medium-sized farmers with 15-30 hectares was comparable with millers, physicians, large innkeepers and also artisans and shopkeepers that used a substantial amount of land. The smallest farmers with 5 to 15 hectares in 1810 had a better tax position than employers and self-employed in industry and services with medium investments (innkeepers, shopkeepers, bakers, smiths and other artisans with some kind of workshop or trading business). This good position for farmers resulted from recent (and partly temporary) developments, increasing the wealth of these farmers in the French period significantly. Tax figures for 1730 show that smaller farmers then were indeed comparable with ordinary artisans and merchants (Paping, 2007). These movements in the relative social position of farmers over time stress the necessity to use a social classification scheme adapted to the specific circumstances of the society under study. However, changes in the relative position of occupations within short periods remain difficult to take into account in social mobility research using social classification schemes primarily based on occupations.

A	1.	Large farmers (30 hectares and over), land owners, nobles.
	2.	Large merchants, higher officials, large factory owners; physicians, millers etc. controlling more than 5 hectares.
B	1.	Medium-ranged farmers (15 to 30 hectares).
	2.	Middle-ranged merchants, large shopkeepers and innkeepers, physicians, millers, small factory owners, priests, medium-ranged officials, ship-captains (sea), medium-ranged officials; artisans and others controlling more than 3 hectares.
C	1.	Small farmers (5 to 15 hectares).
	2.	Artisans with a workshop (bakers, smiths, coopers, glaziers, coppersmiths, silversmiths, shoemakers), trading business or owning a piece of land, small shopkeepers and innkeepers, master of a barge or inland ship, lower officials.
D	1.	Crofters and farm labourers controlling 1 to 5 hectares, milkmen, gardeners.
	2.	Artisans without a real workshop (tailors, carpenters, seasonal slaughterers), weavers, pedlars, commission agents (no merchants), carriers without land, policemen.
E	1.	Farm labourers.
	2.	Labourers in industry and handicrafts, lower-skilled subordinate workers in services, servants, paupers, soldiers.

TABLE 11: A SOCIAL STRATIFICATION OF HEADS OF HOUSEHOLDS FOR THE GRONINGEN COUNTRYSIDE IN THE 18TH AND FIRST HALF OF THE 19TH CENTURY BASED ON OCCUPATIONS, LAND USE AND OTHER INFORMATION

In the classification process information on land use of specific persons active in industry and services was used to place them one or occasionally two classes higher. Also information on secondary activities was used to rank labourers and most of the employees and self-employed in industry and services into a higher class. Table 11 presents the classification used. A dividing line was drawn between agrarian and non-agrarian positions within each social class. Contrary to other classification schemes, farmers and farm labourers are not set apart, but show up in each class. To overcome part of the lifecycle problem mentioned in Section 6, preferably the husband's occupation between 5 and 15 years after marriage was used for classification.

Important is the question whether the use of such a wide range of information to classify Roman Catholic families indeed results in a large improvement of the classification result. Does it meet the demand for clearly distinct social classes, which seems so difficult to achieve using a stratification based on occupations? For the Roman Catholics living in Appingedam, Bedum, Leens, Stedum and Uithuizen around 1810 the classification method is tested using the average tax position (Table 12). Indeed, most of the social groups are much better distinguished from each other than in the social stratifications based on occupations solely. However, there still seems to be some room for serious mistakes in ranking individuals socially, though it is far more limited than the rough procedure using occupational information only. Moreover the difference in tax position between farm labourers and small artisans and pedlars without any additional sources of income seems to have been very small, suggesting that their social position did not differ very much.

	Average tax position	Standard deviation	N
A: Nobility, upper middle class and large farmers	91	7	27
B: Middle middle class and medium-ranged farmers	81	9	26
C: Lower middle class and small farmers	64	11	40
D: Indigent artisans and crofters	32	18	41
E: Subordinate workers and unskilled labourers	28	14	27

TABLE 12: SOCIAL POSITION AND AVERAGE TAX POSITION OF ROMAN CATHOLICS IN THREE GRONINGEN MUNICIPALITIES IN 1810

The social mobility table resulting from the classification process shows the Groningen clay area to be characterised by very high intergenerational social

mobility. More than half the people changed class. Differences between sexes were small (Paping, 2009). It was difficult for children to cling to the high social positions of their parents. On the other hand, it was easy to rise from the labouring class to a middle-class position. Nevertheless, the step from the lowest to the highest group was rarely taken. Although there was only a small difference in average tax position, the chances for poor artisans were with 26% substantially higher than for labourers (17%) to rise to the three highest social groups.

CHILDREN	PARENTS					
	A	B	C	D	E	*N*
A: Nobility, upper middle class and large farmers	200	52	12	9	3	*276*
B: Middle middle class and medium-ranged farmers	89	80	50	13	8	*240*
C: Lower middle class and small farmers	37	92	136	78	34	*377*
D: Indigent artisans and crofters	11	47	86	193	69	*406*
E: Subordinate and unskilled labourers	14	37	71	85	153	*360*
Left the Groningen clay area	23	23	61	53	18	*179*
N	*374*	*331*	*416*	*432*	*285*	*1838*
Unmarried	43	36	34	49	28	*190*
Unknown, presumably survived after the age of 30	5	17	12	14	17	*65*

TABLE 13: SOCIAL MOBILITY OF ROMAN CATHOLICS BORN IN THE GRONINGEN OMMELANDEN BETWEEN 1721 AND 1800

According to Table 13, rural Groningen was characterised by a strong tendency towards downward social mobility with 34% of the persons moving downward and only 20% moving upward, which is due to the rising share of labourers and the stable number of farms in the Groningen clay area in the period 1750-1850 (Paping, 1995). However, the use of the HISCLASS scheme results in very different outcomes. Using the condensed HISCLASS variant with 7 classes, 53% of the married persons showed up in the same class as their parents, compared to only 46% using the proposed scheme with only 5 classes. This supposedly lower social mobility using HISCLASS

originates partly from bringing together all large and small farmers in one class, as is also done with most of the artisans.

Another, even more important, difference is that the use of the HISCLASS scheme suggests that the tendency towards downward social mobility is completely absent with 24% of the people going up and only 23% going down. Part of this difference can be explained by the fact that artisans and traders are ranked higher than the usually much more prosperous Groningen farmers. Downward social mobility of a considerable part of the farmer children was one of the characteristics of rural Groningen. However, HISCLASS confuses this with upward social mobility, inasmuch as many farmer children became or married an artisan or merchant.

All these differences do not come as a large surprise. In total 612 out of 1,659 cases (37%) showed a different social mobility pattern if the HISCLASS scheme is used, only taking into account upward and downward mobility and stability in social position. Using HISCLASS results in inexplicable results, like the case of Willem, one of the many sons of Remge Freerks Feddema – one of the richest farmers in the province – who became a carpenter. Nevertheless, HISCLASS measures upward social mobility. Furthermore, tailor's sons becoming weavers are presented as moving down, while tax information (see Table 1) shows that differences were small and in any case tailors on average were taxed lower than weavers.

9. CONCLUSION

Stratifying socially using stratification schemes based solely on occupations, is running the risk of misplacing a considerable number of people. This becomes clear as the results of several social stratification schemes are confronted with tax data on people living in the Groningen clay area in the first half of the 19th century. The tax rates used were fixed by the local municipality with levels based on the financial strength of the taxpayer, which was something in between the size of annual earnings and the amount of net capital possessed. It proved to be extremely difficult to define social classes based on occupations that are accurately distinguishing between the different categories of taxpayers. There are various reasons for the problems with this kind of social stratification schemes.

The first reason is that occupations are not classified in a correct way. The socio-economic position connected to an occupation can diverge widely owing to time and place; general schemes are an attractive tool for

comparison, yet they conceal a lot of substantial differences. Besides, one does not always take into account that an occupation, apart from giving a description of the activities performed as well as the necessary skills and education to accomplish this, is also an indication of the amount of gross capital needed to perform these activities, a point which for example the HISCLASS scheme seems to neglect.

The second reason is that people often performed more economic activities than the occupation reported in the source indicates. The Groningen data suggests that these secondary occupations or activities were responsible for a higher socio-economic position than the single occupation mentioned in the sources would seem to indicate.

The third reason is connected to the second one. In reality, large differences in socio-economic position existed between people having the same occupation. The indicator occupation is not a precise measure of these positions. Parts of the variation result from differences in moment in a life-cycle, but most have to do with structural differences existing within the occupational groups. Using extra information on for instance the amount of land controlled by farmers and others, or data on the size of their business for merchants, shopkeepers and pedlars can overcome part of this problem. However, this is an extremely labour-consuming and inefficient method, which still forces a researcher to make several rather subjective decisions as a result of the widely diverging information that can be assembled from the sources.

For the Groningen clay area in the 18th and the first half of the 19th century a social classification was constructed based not only on occupational data but also on the amount of land used, the size of businesses and possible secondary activities traced in the sources. Furthermore, the social position was measured at the same period in life. However, a few people were still classified rather differently than their tax performance around 1810, though the extent of misplacement was far less than when the traditional and less time consuming procedure of only looking at occupations was followed.

We do not intend to suggest to refrain from using social classification schemes. They are a very fruitful tool of analysis. Nevertheless, it has to be pointed out that the use of this kind of anachronistic schemes contains many dangers. One has to be very careful with them, because research results do not have to reflect real developments. Although social classification schemes on average give rather clear results, they are less useful to rank all individuals in a consistent class order. This problem is most pressing when researching social mobility. Social mobility implies the comparisons of two social positions; both positions are measured in a very insecure way and contain

large margins of error. The risk of incorrectly measuring a rise or fall in social position is substantial, even more so when second-best classification procedures like HISCLASS are being used.

More attractive, but unfortunately not always feasible due to lack of sources is using a more objective and precise measure like income, wealth, or tax rates paid as is done in this article (De Belder, 1976: on wealth; Paping & Van der Woude, 1995: on income; Hanus, 2007: tax rates and wealth). This method implies a rather economic perspective of social position. However, this is not very problematic inasmuch as economic, socio-cultural and political positions were closely interrelated in most societies before the 20th century, and alternative stratification schemes based on occupational references also use an economic indicator.

ABBREVIATIONS

HIS-CAM	Historical Camsis (Social Interaction and Stratification Scale)
HISCLASS	Historical International Social Class Scheme
HISCO	Historical International Standard Classification of Occupations
SOCPO	Social Power Scheme

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Belastingen, eigendom, beroepen en sociale structuur. Een casestudie van het 18de- en 19de-eeuwse Noord-Nederlandse platteland

RICHARD PAPING

SAMENVATTING

In dit artikel wordt de volgens diverse systemen van sociale stratificatie bepaalde sociale positie van een grote groep gezinshoofden in de Groningse kleigebieden in de eerste helft van de negentiende eeuw vergeleken met de door die gezinshoofden betaalde plaatselijke belasting. Deze door het plaatselijk bestuur vastgestelde belasting was gebaseerd op het "relatieve vermogen", een maatstaf die zich in de praktijk bewoog tussen het inkomen en het netto vermogen. Duidelijk wordt dat het gebruik van alleen op beroepen gebaseerde sociale stratificatie schema's tot gevolg heeft dat veel van de onderzochte personen in een onjuiste sociaaleconomische groep geplaatst worden. Het blijkt moeilijk om aan de hand van beroepen sociale groepen te definiëren die samenvallen met duidelijk onderscheiden groepen belastingbetalers. Er zijn verschillende redenen voor de grote verschillen in welstand binnen dergelijke sociale groepen.

Een eerste reden is dat sociale stratificatie schema's diverse beroepen onjuist classificeren. De sociaaleconomische positie van beroepen kan naar tijd en plaats sterk verschillen. Hoe attractief algemene classificatieschema's ook lijken voor vergelijkend onderzoek, ze verbergen juist dergelijke historische verschillen. Daarbij wordt er vaak geen rekening mee gehouden dat een specifiek beroep niet alleen een indicatie is voor de opleiding en vaardigheden, maar ook van het benodigde bedrijfskapitaal voor het betreffende beroep, een aspect dat bijvoorbeeld HISCLASS negeert. Een tweede reden is dat mensen naast hun in één bron genoemde beroep vaak meer economische activiteiten ontplooiden. De Groningse gegevens laten zien dat dergelijke nevenactiviteiten gepaard gingen met een gemiddeld hogere sociaaleconomische positie. Een daarmee samenhangende derde reden is dat er grote economische verschillen binnen één beroepsgroep bestonden. Ten dele blijken deze samen te hangen met de levenscyclus, maar voor het merendeel ging het om structurele verschillen, samenhangend met onder meer de hoeveelheid land

die boeren in gebruik hadden en de omvang van het bedrijf van kooplieden en winkeliers.

Voor de Groningse kleigebieden in de achttiende en eerste helft van de negentiende eeuw is een eigen sociale classificatie geconstrueerd, waarbij naast beroepsgegevens rekening is gehouden met landgebruik, bedrijfsomvang en nevenactiviteiten en de sociale positie steeds gemeten is op ongeveer hetzelfde moment van de levenscyclus. Uit een vergelijking met belastinggegevens van rond 1810 blijkt dat voor enkelen de resulterende sociale positie nog steeds afweek van de sociaaleconomische positie volgens de belastingaanslag. De resultaten waren echter aanmerkelijk beter dan die van minder tijdrovende classificatieschema's die alleen het beroep in ogenschouw nemen.

Duidelijk is dat het gebruik van laatstgenoemde classificatieschema's gevaren in zich herbergt, met als belangrijkste dat de onderzoeksresultaten niet de werkelijkheid weerspiegelen. Dit is vooral een groot probleem bij onderzoek naar sociale mobiliteit, omdat daarbij twee sociale posities worden vergeleken, die allebei op een zeer onzekere manier gemeten worden. De kans om ten onrechte een sociale stijging of daling te meten is zodoende groot, zeker als gebruik wordt gemaakt van gebrekkige algemene classificatieschema's als HISCLASS. Het is veel verstandiger om bij sociale stratificatie gebruik te maken van objectieve en preciezere maatstaven als inkomen, vermogen of belastingaanslag, hoewel dat jammer genoeg brontechnisch vaak niet mogelijk is. Een dergelijke methode betekent natuurlijk wel een sterk economische invulling van het begrip sociale positie. Dit is echter nauwelijks een bezwaar omdat tot de twintigste eeuw in de meeste samenlevingen economische, sociaal-culturele en politieke posities nauw met elkaar samenhingen en ook bij alternatieve schema's vrijwel altijd wordt uitgaan van beroepen, wat ook een economische indicator is.

Het artikel wordt aangevuld met Appendix A, B, C. Al deze bijlagen zijn beschikbaar op de website van BTNG/ RBHC:
http://www.flwi.ugent.be/btng-rbhc/nl/archief/2010-0102.html

Impôts, importance des biens, professions et structure sociale: le cas de la campagne du nord des Pays-Bas aux XVIII^{e} et XIX^{e} siècles

RICHARD PAPING

RÉSUMÉ

Les données fiscales individuelles des ménages de la région argileuse de Groningue durant la période 1810-1850 indiquent qu'un système de stratification sociale uniquement basé sur les professions, comme HISCLASS, revient à placer la population rurale dans des groupes sociaux dénués de sens, qui incluent des positions économiques largement différentes et tendent à se superposer dans une très large mesure. En outre, ces données montrent que la position économique des fermiers dans le Groningue du XIX^{e} siècle, avec son agriculture capitaliste moderne – mais cela est également vrai pour la société moins axée sur le marché, comme Drenthe – était beaucoup plus favorable par rapport à d'autres groupes ruraux que ne le suggère HISCLASS, un système de stratification sociale qui semble plus adapté aux sociétés plus urbaines et plus modernes.

Il est possible d'améliorer les systèmes de structure sociale en tenant compte des informations sur les investissements de capitaux, l'utilisation de la terre, d'autres activités économiques et le stade dans le cycle de vie de la famille. Un système de stratification sociale alternatif, composé de cinq catégories, est présenté, mais il n'est applicable que pour la campagne de Groningue au XVIII^{e} siècle et dans la première moitié du XIX^{e} siècle. La mobilité sociale intergénérationnelle des catholiques romains nés dans la région argileuse de Groningue durant la période 1721-1800 a été mesurée à l'aide de ce système de stratification sociale. Cinq à quinze ans après le mariage, plus de la moitié des enfants avait une position sociale différente de celle de leurs parents au même stade de la vie. La forte tendance existante à une mobilité sociale descendante aurait été complètement manquée si HISCLASS avait été utilisé. Les systèmes généraux de stratification sociale, bien qu'ils facilitent les comparaisons interrégionales, présentent le grand danger de ne refléter aucunement la réalité sociale.

L'article est complété par les annexes A, B, C. Ces annexes sont disponibles sur le site web BTNG/ RBHC:
http://www.flwi.ugent.be/btng-rbhc/fr/archives/2010-0102.html