

**Taxes, property size,  
occupations and social  
structure, the case of the 18th  
and 19th century Northern  
Dutch countryside**

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# Problems with social stratification based on occupations

- 1. Three dimensions in a social structure: Economic, Politic and Social-Cultural: can not be measured together
- 2. Occupation is an economic measure
- 3. The content of occupations differs according to time and place
- 3. Wide variety exists within nearly all occupation groups
- 4. Occupations indicate not only skills, experience and amount of supervision, but also the amount of investment needed.
- 5. People frequently have more than one source of income (occupation)
- 6. Possibility of a lifecycle effect on occupations

# Using taxes as an indicator of social position

- Municipal taxes on financial strength (something in between income and capital)
- Disadvantage: only an economic indicator, however, in practise strong relation with social prestige and political power
- Advantage: straightforward quantitative measure: you know what you measure!!
- Relation between income and capital. Sources of income are: 1. labour; 2. capital (including land); 3. profits



# The Dutch provinces

Zuidwolde (Gron.)

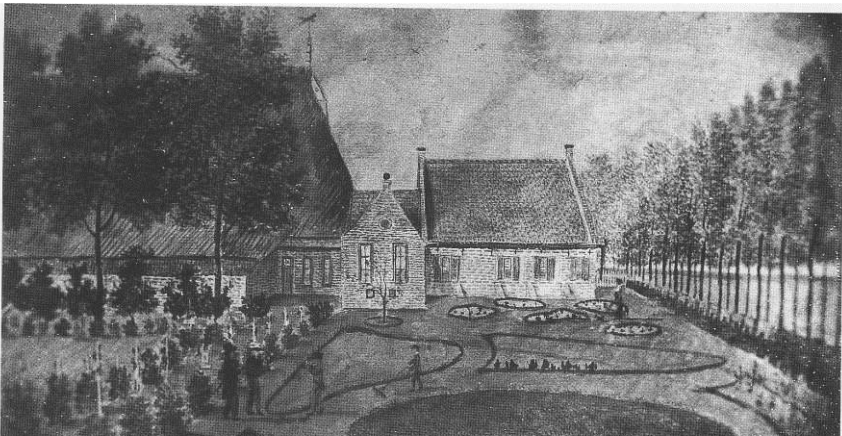


**Table 1. Average tax position of several occupations of heads of household and boarders in the Groningen clay area (1810, 1830/1850) and Oosterhesselen (1840) ranged from 0 (lowest) till 100 (highest) compared to Hisclass positions.**

	Groningen clay area 1810	Groningen clay area 1830/1850	Oosterhesselen (Drenthe) 1840		Hisclass position
			Tax position	N	
Labourers	27	32	19	33	10, 12. Farm workers
Tailors	34	45	47	4	6-7. Medium-skilled workers
Meat cutter	36	44	26	1	9. Lower-skilled workers
Carpenters	40	46	50	8	6-7. Medium-skilled workers
Weavers	41	46	35	5	9. Lower-skilled workers
Shoemakers	44	47	39	2	6-7. Medium-skilled workers
Shippers	50	48			3-5. Lower managers etc.
Painters/glaziers	52	63			6-7. Medium-skilled workers
Schoolmasters	59	62	48	2	3-5. Lower managers etc.
Coopers	60	61	48	1	6-7. Medium-skilled workers
Publicans	63	52			3-5. Lower managers etc.
Merchants	65	55	79	1	3-5. Lower managers etc.
Shopkeepers e.a.	65	61	49	2	3-5. Lower managers etc.
Corn miller	66	85	65	1	6-7. Medium-skilled workers
Blacksmiths	70	70	86	2	6-7. Medium-skilled workers
Bakers	70	74	80	1	6-7. Medium-skilled workers
Physicians	70	85			1-2. Higher managers etc.
Clergymen	78	85	94	1	1-2. Higher managers etc.
Farmers	81	80	66	78	8. farmers and fishermen
N (Total counted)	2.139	3.549	174		

**Table 2. Hisclass positions and average tax positions in the Groningen clay area 1830/1850.**

	average	Standard deviation	0-40	40-60	60-70	70-80	80-90	90-100	N
<b>10, 12. Farm workers</b>	<b>32</b>	<b>11</b>	<b>91</b>	<b>4</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>1,148</b>
<b>11. Other unskilled workers</b>	<b>37</b>	<b>15</b>	<b>78</b>	<b>10</b>	<b>4</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>79</b>
<b>9. Lower skilled workers</b>	<b>44</b>	<b>20</b>	<b>68</b>	<b>4</b>	<b>10</b>	<b>12</b>	<b>4</b>	<b>2</b>	<b>249</b>
<b>8. Farmers</b>	<b>78</b>	<b>19</b>	<b>7</b>	<b>5</b>	<b>11</b>	<b>21</b>	<b>25</b>	<b>30</b>	<b>546</b>
<b>6-7. Skilled workers</b>	<b>55</b>	<b>23</b>	<b>41</b>	<b>8</b>	<b>17</b>	<b>19</b>	<b>9</b>	<b>5</b>	<b>533</b>
<b>3-5. Lower managers/professionals</b>	<b>59</b>	<b>26</b>	<b>39</b>	<b>4</b>	<b>11</b>	<b>20</b>	<b>13</b>	<b>12</b>	<b>519</b>
<b>1-2. Higher managers/professionals</b>	<b>87</b>	<b>17</b>	<b>6</b>	<b>0</b>	<b>2</b>	<b>17</b>	<b>14</b>	<b>61</b>	<b>95</b>
<b>Without occupation and unknown</b>	<b>41</b>	<b>24</b>	<b>76</b>	<b>2</b>	<b>3</b>	<b>5</b>	<b>4</b>	<b>8</b>	<b>380</b>
<b>Total</b>	<b>50</b>	<b>26</b>	<b>57</b>	<b>5</b>	<b>8</b>	<b>12</b>	<b>8</b>	<b>10</b>	<b>3,549</b>

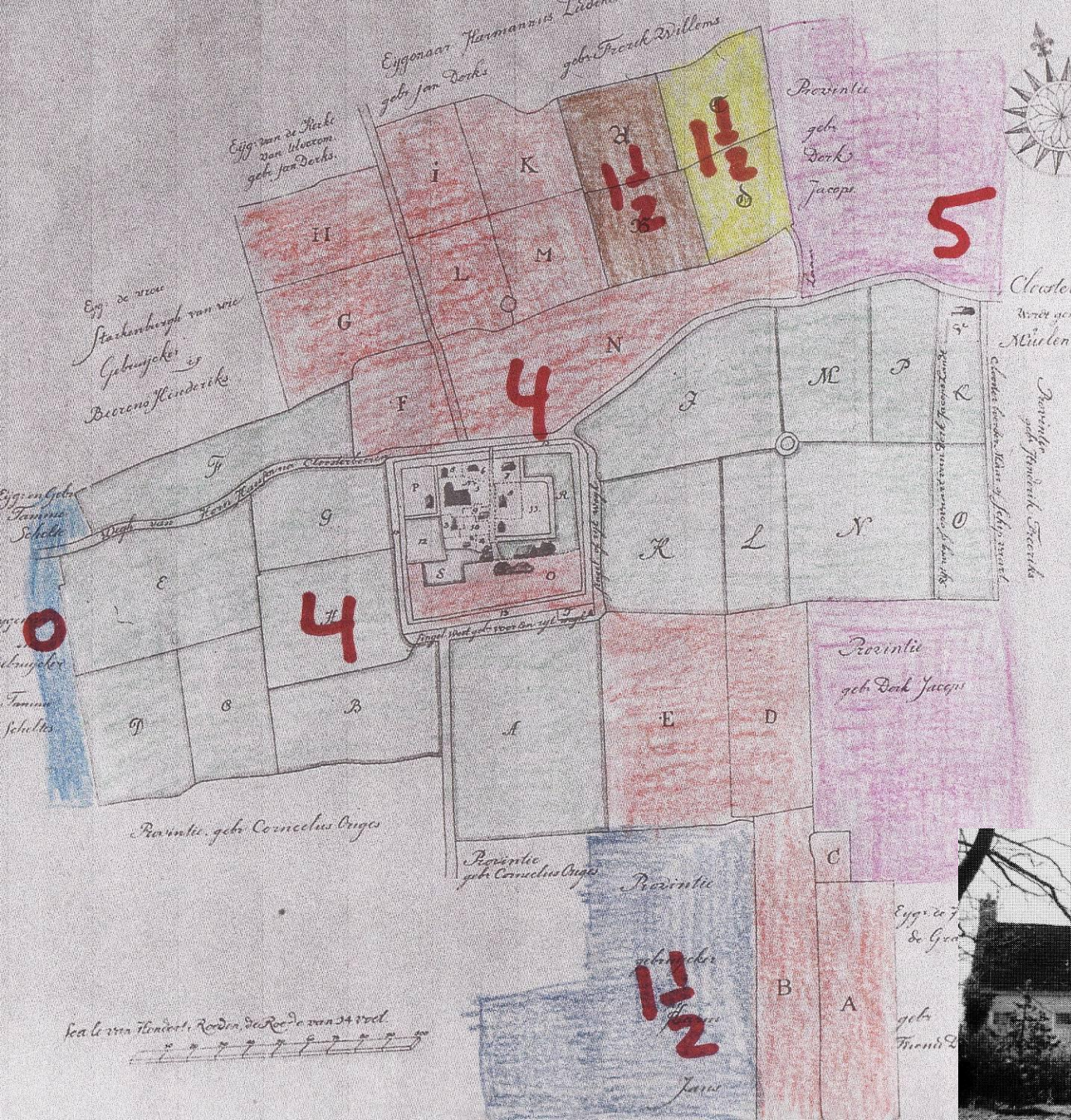


**Table 3. An alternative social stratification and the average tax positions in the Groningen clay area 1830/1850.**

	Average	Stand. deviation	0-40	40-60	60-70	70-80	80-90	90-100	N
<b>Labourers</b>	<b>32</b>	<b>10</b>	<b>92</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>1,129</b>
<b>Female occupations</b>	<b>31</b>	<b>5</b>	<b>98</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53</b>
<b>Skilled labourers</b>	<b>37</b>	<b>14</b>	<b>76</b>	<b>13</b>	<b>7</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>109</b>
<b>Employers &amp; self-emp. (low investm.)</b>	<b>44</b>	<b>19</b>	<b>63</b>	<b>8</b>	<b>15</b>	<b>11</b>	<b>3</b>	<b>0</b>	<b>356</b>
<b>Small farmers</b>	<b>52</b>	<b>20</b>	<b>50</b>	<b>7</b>	<b>0</b>	<b>27</b>	<b>17</b>	<b>0</b>	<b>30</b>
<b>Employers &amp; self-emp. (medium investm.)</b>	<b>58</b>	<b>24</b>	<b>38</b>	<b>5</b>	<b>14</b>	<b>23</b>	<b>12</b>	<b>7</b>	<b>755</b>
<b>Educated employees &amp; self-employed</b>	<b>63</b>	<b>25</b>	<b>31</b>	<b>3</b>	<b>11</b>	<b>28</b>	<b>15</b>	<b>13</b>	<b>80</b>
<b>Farmers</b>	<b>79</b>	<b>18</b>	<b>6</b>	<b>6</b>	<b>11</b>	<b>21</b>	<b>26</b>	<b>31</b>	<b>534</b>
<b>Factory owners etc. (high investm.)</b>	<b>88</b>	<b>14</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>12</b>	<b>24</b>	<b>59</b>	<b>58</b>
<b>Highly educated employees &amp; self-empl.</b>	<b>89</b>	<b>13</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>15</b>	<b>17</b>	<b>64</b>	<b>89</b>
<b>Without occupation</b>	<b>40</b>	<b>24</b>	<b>77</b>	<b>2</b>	<b>3</b>	<b>5</b>	<b>5</b>	<b>8</b>	<b>355</b>
<b>Total</b>	<b>50</b>	<b>26</b>	<b>57</b>	<b>5</b>	<b>8</b>	<b>12</b>	<b>8</b>	<b>10</b>	<b>3,549</b>

**NB: 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.**

Use of land and taxation around Oldenklooster (Groningen) in 1730





**Table 5. Tax position and land use in 3 municipalities in the Groningen clay area 1806/1810 (labourers and farmers using more than 2,5 hectare only).**

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

**NB: The figures relate to data on the municipalities of Bedum, Leens and Uithuizen.**

**Table 6. Tax position of heads of household and independent lodgers with one or with two different occupational references in six municipalities in the Groningen clay area (The Netherlands) 1810.**

Occupation	Municipal taxes		Percentage per group						N
	<i>Average position</i>	<i>Standard deviation</i>	0-40	40-60	60-70	70-80	80-90	90-100	
<b>Labourer</b>	<b>27</b>	<b>15</b>	<b>74</b>	<b>24</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>488</b>
<b>Tailor</b>	<b>34</b>	<b>17</b>	<b>60</b>	<b>29</b>	<b>8</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>48</b>
<b>Thatcher + labourer</b>	<b>42</b>	<b>12</b>	<b>44</b>	<b>56</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>
<b>Pedlar</b>	<b>43</b>	<b>26</b>	<b>50</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>
<b>Labourer+slaughterer</b>	<b>45</b>	<b>11</b>	<b>36</b>	<b>64</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14</b>
<b>Labourer+publican</b>	<b>45</b>	<b>14</b>	<b>40</b>	<b>50</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>
<b>Labourer+pedlar</b>	<b>46</b>	<b>18</b>	<b>29</b>	<b>43</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>
<b>Shipper</b>	<b>50</b>	<b>22</b>	<b>29</b>	<b>29</b>	<b>25</b>	<b>11</b>	<b>2</b>	<b>4</b>	<b>55</b>
<b>Merchant+publican</b>	<b>54</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>Shopkeeper</b>	<b>59</b>	<b>7</b>	<b>0</b>	<b>67</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>
<b>Tailor+publican</b>	<b>59</b>	<b>15</b>	<b>25</b>	<b>0</b>	<b>50</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>Publican</b>	<b>63</b>	<b>20</b>	<b>14</b>	<b>22</b>	<b>25</b>	<b>19</b>	<b>17</b>	<b>3</b>	<b>36</b>
<b>Shopkeeper+publican</b>	<b>63</b>	<b>21</b>	<b>16</b>	<b>5</b>	<b>37</b>	<b>21</b>	<b>16</b>	<b>5</b>	<b>19</b>
<b>Shipper+merchant</b>	<b>63</b>	<b>24</b>	<b>14</b>	<b>14</b>	<b>21</b>	<b>36</b>	<b>14</b>	<b>0</b>	<b>14</b>
<b>Merchant</b>	<b>65</b>	<b>28</b>	<b>24</b>	<b>6</b>	<b>11</b>	<b>24</b>	<b>11</b>	<b>23</b>	<b>79</b>
<b>Shopkeeper+merchant</b>	<b>68</b>	<b>20</b>	<b>6</b>	<b>28</b>	<b>28</b>	<b>11</b>	<b>6</b>	<b>22</b>	<b>18</b>

**Table 7. The occupational division for specific age groups of the male head of household, Groningen clay area (1830/1850): couples only.**

	all	21-25	26-30	31-35	36-40	41-45	46-50	51-55	56-60	61-65	66-70	70+
<b>Labourers</b>	33	50	42	34	32	28	33	31	31	32	24	16
<b>Skilled labourers, female occupations</b>	3	6	4	5	2	2	5	2	4	2	0	0
<b>Employers a.o. industry &amp; ec. services</b>	40	30	36	44	42	44	39	41	36	27	40	33
<b>Farmers</b>	17	10	14	12	17	18	19	22	20	24	29	18
<b>Educated employees &amp; self-employed</b>	5	1	3	4	5	6	5	3	8	14	4	6
<b>Without occupation</b>	2	2	1	1	1	1	0	1	2	2	2	27
<b>Total</b>	100	100	100	100	100	100	100	100	100	100	100	100
<b>N</b>	2,342	82	318	434	354	322	254	204	163	117	45	49

**Table 8. Age of the male head of household and average tax (married couples only) in 6 municipalities in the Groningen clay area 1830/1850**

<b>Age</b>	<b>average</b>	<b>Standard deviation</b>	<b>0-40</b>	<b>40-60</b>	<b>60-70</b>	<b>70-80</b>	<b>80-90</b>	<b>90-100</b>	<b>N</b>
<b>21-25</b>	<b>42</b>	<b>21</b>	<b>76</b>	<b>1</b>	<b>6</b>	<b>9</b>	<b>5</b>	<b>4</b>	<b>82</b>
<b>26-30</b>	<b>46</b>	<b>23</b>	<b>63</b>	<b>7</b>	<b>6</b>	<b>14</b>	<b>6</b>	<b>5</b>	<b>318</b>
<b>31-35</b>	<b>49</b>	<b>24</b>	<b>54</b>	<b>9</b>	<b>12</b>	<b>11</b>	<b>8</b>	<b>6</b>	<b>434</b>
<b>36-40</b>	<b>52</b>	<b>26</b>	<b>51</b>	<b>7</b>	<b>8</b>	<b>15</b>	<b>9</b>	<b>10</b>	<b>354</b>
<b>41-45</b>	<b>56</b>	<b>25</b>	<b>43</b>	<b>6</b>	<b>12</b>	<b>16</b>	<b>10</b>	<b>12</b>	<b>322</b>
<b>46-50</b>	<b>55</b>	<b>27</b>	<b>50</b>	<b>5</b>	<b>7</b>	<b>13</b>	<b>13</b>	<b>11</b>	<b>254</b>
<b>51-55</b>	<b>54</b>	<b>26</b>	<b>50</b>	<b>4</b>	<b>11</b>	<b>15</b>	<b>9</b>	<b>11</b>	<b>204</b>
<b>56-60</b>	<b>54</b>	<b>27</b>	<b>50</b>	<b>7</b>	<b>6</b>	<b>13</b>	<b>13</b>	<b>12</b>	<b>163</b>
<b>61-65</b>	<b>59</b>	<b>27</b>	<b>42</b>	<b>3</b>	<b>8</b>	<b>16</b>	<b>15</b>	<b>15</b>	<b>116</b>
<b>66-70</b>	<b>62</b>	<b>26</b>	<b>33</b>	<b>7</b>	<b>18</b>	<b>9</b>	<b>16</b>	<b>18</b>	<b>45</b>
<b>70+</b>	<b>48</b>	<b>26</b>	<b>63</b>	<b>2</b>	<b>6</b>	<b>12</b>	<b>4</b>	<b>12</b>	<b>49</b>
<b>All couples</b>	<b>52</b>	<b>26</b>	<b>52</b>	<b>6</b>	<b>9</b>	<b>14</b>	<b>10</b>	<b>9</b>	<b>2,342</b>

***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.***

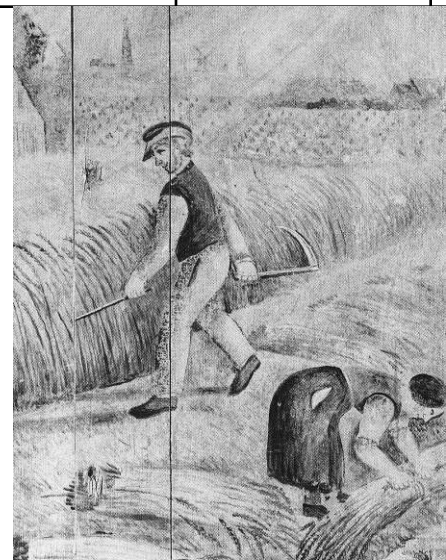
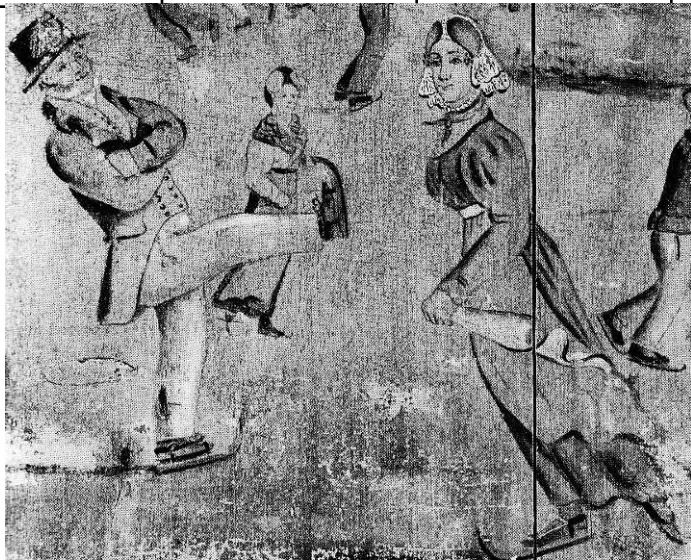
- A.**
  - 1. Large farmers (30 hectare and over), land owners, nobles.
  - 2. Large merchants, higher officials, large factory owners; Physicians, millers etc. controlling more than 5 hectare.
- B.**
  - 1. Medium-ranged farmers (15 to 30 hectare).
  - 2. Middle ranged merchants, large shopkeepers and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

**Table 13: Social mobility of Roman Catholics born in the Groningen Ommelanden between 1721 and 1800.**

	PARENTS					
CHILDREN	A: Nobility, upper middle class and large famers	B: Middle class and medium-ranged farmers	C: Lower middle class and small farmers	D: Indigent artisans and crofters	E: Subordinate and unskilled labourers	N
A: Nobility, upper middle class and large farmers	200	52	12	9	3	276
B: Middle middle class and medium-ranged farmers	87	80	51	13	9	240
C: Lower middle class and small farmers	38	93	137	78	33	379
D: Indigent artisans and crofters	12	45	83	199	68	407
E: Subordinate and unskilled labourers	13	38	69	85	155	360
Left the Groningen clay area	22	25	58	52	18	175
N	372	333	410	436	286	1,837
Unmarried	44	34	34	49	27	188
Unknown, presumably survived after the age of 30	5	18	12	15	17	67

**Table 15. Tax position and household composition in six municipalities in the Groningen clay area, 1830/1850.**

<b>Tax</b>	<b>N</b>	<b>Heads of house-hold</b>	<b>Live-in children</b>	<b>Live-in family</b>	<b>Live-in servants</b>	<b>Average house-hold size</b>
<b>0-40%</b>	<b>2,033</b>	<b>1.6</b>	<b>1.7</b>	<b>0.1</b>	<b>0.0</b>	<b>3.5</b>
<b>40-60%</b>	<b>166</b>	<b>1.9</b>	<b>2.1</b>	<b>0.1</b>	<b>0.3</b>	<b>4.4</b>
<b>60-70%</b>	<b>274</b>	<b>1.8</b>	<b>2.5</b>	<b>0.2</b>	<b>0.3</b>	<b>4.8</b>
<b>70-80%</b>	<b>421</b>	<b>1.8</b>	<b>2.4</b>	<b>0.1</b>	<b>0.7</b>	<b>5.1</b>
<b>80-90%</b>	<b>302</b>	<b>1.7</b>	<b>2.8</b>	<b>0.2</b>	<b>1.5</b>	<b>6.2</b>
<b>90-100%</b>	<b>353</b>	<b>1.6</b>	<b>2.7</b>	<b>0.2</b>	<b>2.3</b>	<b>6.8</b>
<b>Total</b>	<b>3,549</b>	<b>1.7</b>	<b>2.1</b>	<b>0.1</b>	<b>0.5</b>	<b>4.4</b>



# Conclusions

- Social stratification using occupations entails great dangers of misplacing a considerable part of the persons
- The chance of misplacements can be diminished using information on amount of land used, size of business, secondary occupations, and taking the lifecycle into account. However, some of the misplacements still remain
- Using an economic indicator like income or capital, or a proxy as the amount of tax paid solves the classification problem in a clear way. However, sources on the individual economic performance are not always available