

The “Capitation”: Taxing Commoners and Nobles during the Old Regime

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The *capitation* tax could be considered France's earliest income tax if it were not for the thousands who were exempt. The extensive exemptions included most of the clergy, many nobles and even certain highly-placed commoners. Who paid how much of the *capitation* has been debated for over two centuries. Early in the eighteenth century several highly-placed royal officials voiced the criticism that nobles were being assessed at next to nothing. Those convictions continued to be expressed throughout the century and even some modern historians have concluded that for all practical purposes nobles were excluded from paying the *capitation*. However, none of the *capitation's* critics have provided the least scrap of quantitative evidence to support their views.

A major obstacle in evaluating who paid what during the *capitation's* existence is the absence of quantitative data about assessments and payments of individuals relative to their income. Even today the amount of quantitative evidence is inadequate to provide a definitive answer to this question. But there are three new sources of data that provide partial evidence about the incidence of the *capitation*. One source is a collection of actual payments by social class for a large number of tax districts (Kwass 1994). A second source collected by the authors of this study is individual *capitation* assessments based on a sample of *capitation* rolls examined in a majority of the departmental archives (see Appendix). The third source provides original estimates of the French income distribution for the eighteenth and nineteenth centuries

(Morrisson and Snyder 2000a; Morrisson and Snyder 2000b). The purpose of this article is to use the data of these three studies in order to arrive at preliminary conclusions about the incidence of the *capitation* during the eighteenth century. First, we describe how the tax was intended to be implemented. Next, we describe how the tax was levied during the eighteenth century in small and large communities, and other locational considerations. Finally, we discuss the relative tax burden borne by various groups of commoners and nobles, and attempt to determine the extent to which the tax was progressive or regressive with respect to income.

France already had a long history with direct taxation when the *capitation* was inaugurated in 1695. The *taille* was introduced nearly two centuries earlier and like the *capitation* it remained in force until the entire tax system of the Old Regime was abolished in 1791.¹ Except for some short-lived and regionally limited attempts to transform the *taille* into an income tax during the middle of the eighteenth century, the *taille* never approached becoming universal or comprehensive. The *taille* became a permanent tax of France in 1576 when Henri de Navarre needed increased revenue to finance the Wars of Religion. The *capitation* was introduced for similar reasons when Louis XIV needed additional revenue to finance his war with the Augsburg League (Austria, England, Hungary, Saxony and Spain). When the *capitation* was announced on 18 January 1695, the King explained it was a temporary

¹ The *taille* was introduced in 1449. Although initially it was a temporary wartime necessity, the *taille* proved such a reliable and durable source of revenue that it was not abolished until the Revolution. But the *taille* was never universal or comprehensive. Two forms of the *taille* functioned simultaneously in different parts of France. The *taille personnelle* taxed a person's income (often contested as an arbitrary assessment); it was practised in the *pays d'élections* which comprised more or less the older parts of France that fanned out from Paris. The *taille réelle* was practised in the *pays d'états* that comprised the remainder of France where land and other income-earning assets formed the basis of imposition. The clergy was exempt as were most nobles (except those who had purchased land from commoners in areas of the *taille réelle*); several professions were exempt as were the residents of several cities and even entire provinces. In fact, so many persons were exempt that the peasants were left as the primary taxpayers. For a recent discussion of the *taille* during the eighteenth century, see Mireille (1994). Other key discussions of the *taille* include: Besnier (1951-52), Esmonin (1913), Gaxotte (1970), Goubert (1969), and Marion (1910).

wartime measure that would be rescinded as soon as the conflict had been concluded successfully. When the treaty of Ryswick was signed two years later, the King kept his word and terminated the *capitation*. But when France became entangled in a new war over the succession in Spain (1701-1713), Louis XIV reinstated the *capitation*. This time it remained in force until 1792.

The *capitation* has been the subject of numerous studies, mostly of two types. One group analyzes the *capitation* in relationship to the society when it was first introduced. The general conclusion of these studies is that the tax was a reflection of the social hierarchy of the time (Bluche and Solnon 1983; Guéry 1986). The second group of studies examines the assessments of a community's taxpayers in relationship to their socio-professional status. The latter studies typically focus on a single community at a single point in time (Derlange 1980; El Kordi 1970; Haudrere 1980; Sentou 1969; de Valous 1969).

The 1695 *Capitation*

Louis XIV consulted several advisors in the process of devising the new tax. Vauban proposed that everyone's income be taxed at the flat rate of 10 percent. In spite of a consensus among the King's advisors that the new tax should be universal and equitable, the final version failed to incorporate these two principals. The advisors intended that the *capitation* should be levied on individuals of both the clergy and nobility, but when the royal declaration appeared, the King had modified their intent. Although it stated "no subject, whatever quality and condition they be, Ecclesiastic, Secular or Regular, Noble, Military or other, shall be exempt from the *capitation*," the decree also recognized that the clergy held a preferential place in France and instead of being taxed individually, the clergy was asked to make an annual gift "proportioned to the needs of the State," a long-standing practice (AC Aix-en-Provence CC7). A few years later in 1708 and 1709 communities and individuals were offered the possibility of purchasing an illimitable exemption from the *capitation* for a sum equal to six times their annual assessments. Many individuals accepted the offer and the church borrowed 24 million livres to exempt

themselves from the annual "gift" they had been paying to the King.² However, in 1715 the royal Treasury was again in a desperate situation and the "lifetime" exemptions were rescinded without compensation to the buyers.

The *capitation* decree was revolutionary in that for the first time all nobles were subject to a direct tax. Formerly, most nobles were exempt from paying the *taille*, although nobles like commoners were subject to a myriad of indirect taxes. Understandably many nobles as well as others did what they could to find a way to become exempt, and when assessed they tried to use their economic and political influence to avoid paying the tax. The extent to which the actual payment of the tax by nobles fell short of their assessments is discussed below. The 1695 declaration stated that taxpayers with multiple sources of income would be taxed only once, based on whatever source placed them in the highest tax category. Nobles were apt to benefit more from this provision than commoners because they more often had multiple sources of income from property, official positions, mercantile activities and financial investments. But other provisions discriminated against nobles; in the families of commoners only the head of household was taxed, but in noble families, wives and children were often taxed according to their positions in the royal hierarchy.

The 1695 *capitation* did not tax income directly; instead 22 tax classes were created, based on the presumed socio-professional structure of France, each with a separate tax tariff. Hundreds of socio-professional positions for nobles and commoners were enumerated within the 22 tax classes, 569 listings in all. Those in the highest tax tariff (class 1) were assessed for the maximum of 2,000 livres while those in the lowest category (class 22) were assessed for the minimum tax of one livre. The first class included members of the King's extended family, the highest ministers and royal officials. Less important royalty and lower ranking officials were spread out among the lower tax classes. The bourgeois appeared in the 13th class (60 livres); professors and large farmers in the 16th (30 livres);

² The livre tournois was the unit of account until the franc replaced it during the Revolution. The livre was divided into 20 sols, each containing 12 deniers.

doctors, surgeons and pharmacists in the 17th (20 livres). Ordinary middle class people such as small employers did not start to appear until the 19th class (6 livres); only the last three classes 20, 21 and 22 that carried tariffs of 3, 2 and 1 livres, respectively, contained occupations where the large majority of the population would have been classified: agricultural workers, artisans, construction workers and servants. The list shocked some because it was the first official acknowledgment that high-ranking officials who were not nobles could be placed in the same class or even higher than certain nobles (Bluche and Solnon 1983, p. 42-4). For example, the chief tax collectors (*fermiers généraux*) were assigned to the first class along with the King's brother and other nobility close to the royal family. Further down in the 7th class, bailiffs of the court (*buisriers*) were assigned the same tax status as marquis, counts, viscounts and barons.

By themselves, the 1695 *capitation* tariffs cannot be used to determine whether the tax was implicitly progressive or regressive because they contain no information about anyone's income. Bluche and Solnon (1983, p. 177-203) searched archives to find incomes associated with positions listed in the tariff schedule. They found 667 positions that existed during the last decade of the seventeenth century. For each position their list gives the socio-professional category, income and tariff class. Their list includes positions in all but the lowest tax class (22nd). The incomes noted for many persons in the higher classes are incomplete because they refer only to the salary attached to an official position where in fact persons in the higher tax classes often had additional sources of income. Keeping this limitation in mind, the Bluche and Solnon data can be used to estimate the implied tax rates on income. These are shown in Figure 1.

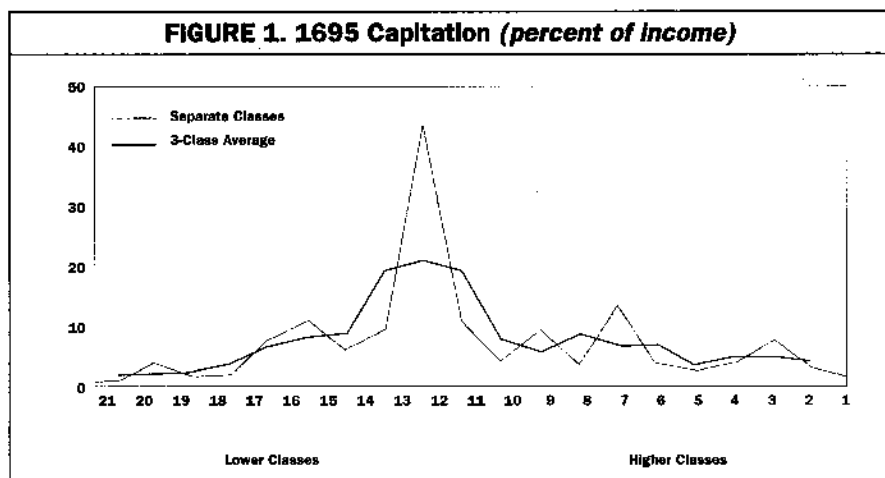
The rate for the lowest class (22nd) is not shown because Bluche and Solnon did not provide any information about incomes for people in that class. However, it is reasonably certain that the peasants and servants who were the principal persons included in the 22nd class, would have had annual incomes in the neighborhood of 75 to 150 livres.³ With a tax

³ Information about the income for several economic groups during the eighteenth century is provided by Braudel and Labrousse (1970, p.491-93) and Weir (1991, p. 923). Perrot found that in Caen for 1785 the average wage for a thousand day labourers was 15.7 sols; this would have been just over 150 livres annually if they worked 200 days (Perrot, 1975, p. 787-89).

of one livre, the tax rate for persons in this class would have been the same as for persons in the 21st and 20th classes, about one percent. The average tax rate in at least one of the tariff classes appears to have been as high as eight percent. According to the Bluche and Solnon data, the inter-class differences in income were large, in some cases larger than the intra-class differences. This means that persons in the same tariff class might be subject to very different tax rates since their tax assessments would be identical but their incomes might be very different.

Figure 1 presents a situation that is far from uniform because the tax rates on income do not exhibit either a continuously progressive or regressive pattern. The 1695 *capitation* classes were based on a structure of social hierarchy that did not necessarily reflect differences in income among the taxpayers. As a result, the tax rates on income probably varied widely among individuals within each tax class. This complication needs to be remembered in the following discussion of the extent to which the 1695 *capitation* was progressive or regressive.

Beginning with the lowest tax rates (classes 20 and 21), the tax rate increases from 1 percent to a maximum of 8 percent for persons in class 12 (high-ranking court officials, prosecutors and lawyers). Thus, this segment of the *capitation* tariff was generally progressive, even highly so by today's standards for income taxes in Europe where the highest income earners are not assessed 8 times as high a *percentage* as persons



in the lowest tax categories. However, the tariff classes higher than class 12 present a confusing picture. Persons in the next three higher tax classes (classes 9, 10 and 11) were assessed at *declining* percentages of their incomes. These were followed by several tax classes that were again progressive, increasing to a tax rate of 7 percent for persons in the 3rd class (presidents of provincial parliaments and superior courts).

But afterwards persons in the two highest tax classes (1 and 2) that included the richest persons in France were taxed at rates of about 1 percent, the same rate imposed on peasants and urban workers.

Implementing the 1695 *Capitation*

The Minister of Finance anticipated that the tax would bring in 30 million livres for the royal Treasury. That is, the expectation was that the assessments would amount to 30 million livres and nothing was said about how much the actual collection might be. The *capitation* was to be a *taxe de quotité* whereby the amount assessed would depend on how many persons were declared in each of the 22 tax classes. The *taille* had been and remained a *taxe de répartition* whereby the total amount of the tax to be collected was determined by the Minister of Finance and then it was parcelled out to the towns and villages of France for collection, each community being responsible for collecting the quota assigned to it.

The 30 million livre estimate was based on the presumed socio-professional structure of France and France's population, neither of which was known with any precision at the end of the seventeenth century. Using the new *taxe de quotité* was a gamble but it had the advantage that people might not feel as they did with the *taille* that the royal regime was assigning taxes arbitrarily to communities. Later in 1695 when the assessments were totalled, they amounted to 26.7 million livres, a shortfall of just over 10 percent from what had been expected. When the actual tax payments for 1695 were tallied, the overall shortfall was even larger. Only 22.7 million livres were actually paid into the royal Treasury, 25 percent less than anticipated (Marion 1910, p. 50). Eventually, this led to a change in the method of assessing the *capitation* that is discussed below.

By and large in 1695 communities tried to follow the instructions to

assign every head-of-household to one of the 22 classes. But the process was not followed perfectly. For example, Hesdin in the department of the Pas de Calais was a modest bourg of about 3,000 inhabitants at the end of the seventeenth century. Its *capitation* roll for 1695 lists three *quincailliers*, hardware merchants, each with one servant (i.e. assistant) who were assessed respectively for 6, 10 and 20 livres (AD Arras 1695). One of the *quincailliers* was assigned to the 17th class where people who were assessed for 20 livres were supposed to be royal officials, military officers, and the liberal professions (judges, lawyers, prosecutors); the list includes no merchants or artisans. Another *quincaillier* was assigned to the 18th class where people were assessed for 10 livres; these included "artisans in large cities who have shops employing assistants." It does not seem likely that the assessors would have classified Hesdin as a "large city." The last *quincaillier* was assigned to the 19th class where people would have been assessed for 6 livres; these would have included "artisans of cities of *second* order having a shop and employing assistants." This later tariff class seems to have been the one in which all three *quincailliers* logically should have been classified, but only one of the three persons was assigned to the 19th class. The tax rolls provide no information that would help to know exactly why these three merchants were not taxed identically, but it seems reasonable to assume that the assessors felt that assigning them all to the same tax tariff would fail to recognize their economic differences. Moreover, the 22 *capitation* classes do not mention the profession of *quincaillier* anywhere. Perhaps this helps to explain what led the local officials to make a distinction among the three men. A similar situation occurred in the village of Sélestat, Bas Rhine, where artisans were assessed at both 6 and 10 livres (AC Sélestat 1695). In Verdache (Alpes-de-Haute-Provence), a village of less than 500 inhabitants, the assessments for ordinary agricultural workers (*travailleurs*) were spread over six rates, varying from a low of 10 sols (1/2 livre) to a high of one livre as would have been required of all agricultural workers had the village followed strictly the *capitation* schedule (AD Digne 1695). Again it seems reasonable to assume that the higher tax of one livre was considered too great a burden for a majority of the agricultural workers. This also suggests that even an absolute monarch cannot impose his will absolutely.

The Evolution of the *Capitation*

After the *capitation* was abolished in 1699 and then reinstated in 1702 there was no longer any serious attempt to continue using the 22 class tax classes and the method of assigning and collecting the tax was modified. Because the assessments and actual collections of the tax fell below expectations, it was decided that the *capitation* would no longer be a *taxe de quotité* whereby the assessments of a community depended on the socio-professional status of its inhabitants. Instead the *capitation* became a *taxe de répartition* whereby the amount to be assessed was determined by the King and his royal council, and then that sum was broken down into the amount to be obtained from each province and eventually divided among all the country's towns and villages, leaving it to the local authorities to determine a system of allocating the tax in a way that would meet their tax quota. Although the government had not formally abolished the 22 class tax system, when the tax assessments were made known in 1702, there was scarcely a town or village that had continued to use the 1695 structure for assigning taxes. Instead they devised their own schedule of rates that varied greatly between cities, determined by the sum that the community was expected to raise and also by the socio-professional structure of the community. When the new method of collecting the tax was introduced in 1702, the number of tax classes quickly expanded. For example, in Limoux 55 different tax levels were used, ranging from 5 sols to 94 livres, and in Lyon 51 tax levels varied from 1 to 300 livres (AC Limoux1702; AC Lyon 1702).

The most likely explanation of the expansion in tariff classes is that local authorities began to rely more and more on their perceptions of individual incomes in order to make their tax assessments. Slowly but surely the *capitation* was transformed into a tax on income. Several statements support this view. Marion (1976, p. 24), the prolific chronicler of Old Regime taxes, wrote "in reality the *capitation* was a genuine tax on gross income as estimated by the administration." Explicit discussions about the administration's efforts to tax according to a person's income are contained in letters from the King's regional representatives (*intendants*) to the *côntrolleur général*. For example, the *intendants* for

Caen and Bordeaux discussed the efforts that municipal officials made to ensure that taxpayers were assessed according to their income (BN Collection Joly, fol. 85). The letters also explain that municipal officials were often ill equipped to evaluate effectively and equitably the taxable capacity of taxpayers, and their frustration over the absence of accurate information. There is other indirect evidence of this transformation. Various archives contain letters from individuals requesting that their assessments be lowered because the original assessment was based on unrealistic estimates of their income. When taxpayers felt that their assessments were out of line with what they knew others were being assessed, they requested redressment from the authorities.

Not only did the imposition of the *capitation* evolve, but the level of individual assessments also changed. Based on our sample, the average assessment in 1695 was 6.5 livres. Later in the XVIIIth century the tax was increased three times. The first increase occurred in 1705 when everyone's tax was increased by one livre, obviously a greater burden for the poor than for others. During the period 1705-1747 when this increase was in effect, the average assessment for persons in our sample increased to 8.0 livres. There was a second increase of one livre in 1748, and finally in 1760 the bourgeois and nobles had their assessments increased further which resulted in an average assessment of 9.8 livres during the period 1760-1790. While there is no general index of prices during the eighteenth century, based on the price of grains and other items entering into the expenditures of the majority of population, there appears to have been little inflation during the first half of the eighteenth century. However, in the second half, prices may have increased annually by 0.5 percent or more. This suggests that the larger nominal tax assessments during the second half of the eighteenth century may not have been any higher in real terms than during the first half of the century.

Regional Differences

Two questions concerning regional considerations are pertinent to the way that the *capitation* was assessed throughout France: (1) Did the two different areas of the *taille* have an effect on how the *capitation*

assessments were assigned, and (2) Were there important differences in the distribution of assessments in the larger and smaller communities?

Prior to the introduction of the *capitation*, the *taille* was collected throughout France; however, there were two types of the tax, the *taille personnelle* and the *taille réelle*, that were collected in different parts of France (see footnote 1). The per capita payments of the *taille* were quite different in the two areas. In order to examine whether this difference in the payment of the *taille* had a counterpart in the *capitation*, we separated the communities in our sample according to whether they were located in an area of the *taille personnelle* or the *taille réelle*. Then we looked at how the tax was distributed among the inhabitants of each region. The structure of the tax distributions was nearly identical. That is, in each region the amount of tax borne by, say, the top 20 percent of the population was similar, and this similarity existed throughout the distribution so that the bottom 20 percent in each region bore similar shares of the total tax burden. But when we looked at the average per capita assessment in the two regions, we found a very different situation. The average assessment of the *capitation* during the XVIIIth century in the region of the *taille réelle* was considerably lower (6.84 livres) than in the region of the *taille personnelle* (10.63 livres). We do not have a definitive answer to explain this difference, but one factor may be relevant. The level of taxation in the area of the *taille réelle* had always been lower than in the other region. Exemptions were more frequent in the region of the *taille personnelle*, therefore the non-exempt subjects were taxed more heavily in order that their communities to meet their tax quotas (Sagnac 1946; Boiteau 1889). This difference in the *taille* assessments for the two regions may explain why a similar difference existed for the *capitation* also.

We next examined how subjects were assessed in small villages as compared with larger communities. Among our sample rolls we classified 77 as villages having a population less than 2,000 and 112 as bourgs and cities. We suspected that the smaller communities with their higher concentration of agricultural workers might exhibit greater similarity of assessments than the larger bourgs that would simultaneously harbour beggars, rich bourgeois and nobles. It turned out that the absolute

difference in the size of the assessments was larger in the bourgs and cities than in the villages, but in the villages a relatively small number of persons accounted for the major share of the assessments. For example, the village of Ville du Pont in the Department of the Doubs is fairly typical of the smaller villages in our sample. In 1780 there were 181 taxpayers (AD Besançon). More than 100 of them (56 percent) were assessed less than two livres each for a total that amounted to no more than 10 percent of the village's total *capitation* assessment. On the other hand, the three top taxpayers in the village together were assessed 25 percent of the village's total. The idea that rural villages are economically homogeneous misses that fact that they often had a small number of rich landlords while the majority of the villagers worked for minimum wages. It is easy to see why, later in the nineteenth century, the cities easily attracted farm labourers away from the villages by offering wages that exceeded those that agricultural workers could earn in smaller communities.

Assessing Commoners and Nobles

We discuss below the relation between assessments and actual payments. Our samples contain ample data to describe who was assessed and how large the assessments were. In our rolls 2.7 percent of the assessments concern nobles. The percentage of nobles in our sample is larger than the likely percentage of nobles in the eighteenth century because in addition to the male heads-of-household other members of the family were often taxed separately. For the entire period 1695-1792, the average noble assessment was 71.97 livres. The average commoner assessment was 6.15 livres. Thus on average the noble assessments were over ten times as large as the average commoner assessment.

In our samples, the assessments of nobles ranged from zero for the relatively small number who were exempt and also zero for the larger number of nobles who were listed as being too poor to pay anything to the highest assessment, the duke of Uzès, who was assessed for 1660 livres in 1711 (AD Nîmes 1711). The range for commoners was wide also, but the large majority were concentrated at the lower end where 5 percent were exempt for being poor or disabled. In the last decade of the

eighteenth century, the Revolutionary administration established a Comité de Mendicité to estimate the extent of poverty in France. Their report concluded that as much as 10 percent of the population required outside assistance to maintain life and limb; in most communities this would have exempted them from paying the *capitation*. As mentioned earlier, when the *capitation* was first introduced, the majority of the population would have been assessed for one, two or three livres. In our data sixty-two percent of all assessments were for three livres or less, and the median tax for all commoners was only two-and-a half livres. A minority of the commoners including farm owners, skilled artisans, shopkeepers, the liberal professions, public officials, and the bourgeois were assessed more than three livres each. Commoners who held high government positions or were simply listed as bourgeois were assessed more, often as much as nobles. However, the median assessment for all the commoners who were assessed for more than three livres was only 9 livres, far less than what most nobles were assessed. This information about the assessments does not address the issue of whether the nobles were paying their fair share because it ignores the relationship between taxes and income.

Paying One's Fair Share

One of the most intriguing and at the same time controversial issues concerning the *capitation* is whether nobles paid their "fair share." Addressing this issue requires a knowledge of both how much tax individuals paid and what their incomes were. Both issues are fraught with difficulties. Determining the tax rates on income that different groups paid is beset by two limiting factors. First, it is nearly impossible to know anything about what individuals actually "paid" because the archives contain only rare examples of actual payments. Occasionally we found cumulative payment records for several years, but it was often impossible to trace back the payments to particular individuals for specific years. Some of the assessment rolls were also used to record actual payments, but the over-writing made it difficult to decipher the actual payments from the original assessment. Second, neither the *capitation* rolls nor

other archive documents generally contain information about individual incomes. This makes it nearly impossible to estimate what the tax rates on income might have been. Our samples contains only two *capitation* rolls in which the incomes of individuals were noted. In La Rochelle (1733) the taxes of several hundred employees of the tobacco monopoly and the port authority were listed with annual salaries that ranged from 20 livres for guards to 4,000 livres for the director (AD La Rochelle 1733). The average tax rate on income was 3.5 percent; the median tax was 2.5 percent, and over 50 percent of all those taxed paid that rate. In Toul (1746) the taxes and salaries of the officers of the *Conseil Supérieur* were given (AD Metz 1746). The salaries ranged from 20 to 300 livres; everyone was assessed at the same 3.3 percent. These tax rates are roughly consistent with rates for persons having middle-level positions in the socio-professional structure as originally promulgated in the 1695 *capitation*.

The conventional wisdom has been that the taxation of nobles was minimal at best because they were able to use their political and economic power to intimidate the tax officials into reducing their assessments or granting them exemptions. We examined all the rolls in our sample to determine how many persons, other than the poor, were listed as exempt. Among the 189 rolls we found a total of 228 exemptions, less than one person per thousand. Most of those who were exempt were indeed nobles but not all; those most frequently cited as exempt were seigneurs, members of parliament, high ranking military, and widows.

Some contemporaries were convinced that nobles did not bear their fair share. When Turgot was the intendant for Limousin, in 1747 he wrote to the Minister of Finance to express his disappointment that the nobility were not bearing their fair share of the *capitation* "qui tombe dans le fait presque uniquement sur les taillables" (Marion 1910, p. 56). At the end of the eighteenth century Boiteau concluded that Turgot's efforts to increase the share borne by the nobility "ne changeait rien à la quotité de l'impôt, qui ne toucha que bien légèrement les privilégiés" (Boiteau 1889, p. 385). Perhaps the extreme view of the relative contributions of commoners and nobles was expressed by Dupont de Nemours who reported at the Etats Généraux in 1790 that the commoners had paid a

tax rate of 9.1 percent on their income while the nobility paid only 1.1 percent (Marion 1976 reprint, p. 24). Marion himself was convinced that the share paid by the nobility "fut toujours des plus modiques, tellement que, sans être exempte de droit, celle-ci était à peu près de fait" (Marion 1910, p.56). In the last half of the twentieth century, Cavanaugh wrote that "It was a notorious fact that the tax made no significant inroads on noble wealth" (Cavanaugh 1974, p. 686). And as recently as 1985 Forster cautioned that "The capitation noble must not be confused with the capitation for commoners" because the nobles (and privileged others) largely "evaded their share" (Forster 1985, p. 152-3). Few have disagreed with these views, although Arthur Young wrote in his famous travels in France that the heavy taxation of nobles appeared to cause them great financial hardship (Young 1929 reprint, p. 366). It seems unlikely that any of the eighteenth-century critics had information about both the incomes and the tax assessments for more than a few of the several million persons who paid the *capitation*, and none of the critics provide any evidence about what the nobility did pay or anyone else for that matter.

As concerns the clergy's payments, only an estimate based on aggregate data is possible. Before the clergy purchased its exemption of the *capitation*, the church was paying an annual tribute to the king of 4 million livres. In the eighteenth century the clergy probably numbered 200,000 or perhaps as many as 240,000.⁴ Thus during the late seventeenth and early in the eighteenth centuries, the church paid an average of about 20 livres for each person in the clergy. This was more than twice the average assessment for commoners. However, without a reliable estimate of the church's income, it is not possible to know what percentage the clergy's tax represented of the church's income.

For commoners and nobles, it is possible to make an evaluation of the relative importance of their tax payments thanks to the extensive data collected by Michael Kwass (1994) about total assessments and payments. His data covers about one-half of all the *généralités* in France during the

⁴ Dupâquier reported that Colbert made a survey of the clergy in 1677 and determined 100,000 were men of the church and 160,000 were cloistered (half of whom women), but he wrote that, by the second half of the eighteenth century, the number of clergy was somewhat reduced (Dupâquier 1991, p. 70-1).

seventeenth century and for selected years in the eighteenth century. As mentioned previously, it has been alleged that nobles were more often able than commoners to avoid paying their assessments. Kwass' data shows that this was clearly the case when the first *capitation* was implemented in 1695; commoners paid 89 percent of their total assessments while nobles paid only 66 percent. Perhaps it is worth remembering that for most nobles, this was the first time they had ever paid a direct tax and undoubtedly they tried everything within their means to avoid paying the new tax. However within a few years, when the *capitation* was reinstated in 1702, nobles paid the same percentage of their assessments as did the commoners, namely 90 percent. Later in the eighteenth century the percentage for both commoners and nobles increased to over 95 percent. Thus it would appear that during the eighteenth century, nobles paid as large a percentage of their assessments as did the commoners.

The next issue is whether nobles' tax payments were so small as to warrant being called virtually meaningless. According to Kwass' data, in 1695 tax payments by nobles represented 11 percent of the total collections of the *capitation*. In 1702 they represented 10 percent. Kwass' data for later in the eighteenth century is not as complete as for earlier years, but the limited data suggests that by mid-century noble payments had decreased to only 5 percent of total payments. Whether or not these payments represented a "fair share" of the tax burden depends on how large the group of nobles was relative to the commoners and how large was their income compared with the income of commoners.

Unfortunately there is no generally agreed upon figure for the number of nobles in the eighteenth century. The issue is discussed in numerous studies, but none provide a definitive answer. Estimating the number of nobles is complicated by the fact that as time went on being "noble" became an increasingly vague concept: Several centuries earlier the number of nobles is known with some precision because being "noble" was restricted to the masters of seigneuries who had pledged their allegiance to the king and swore to bear arms for him whenever needed. But beginning in the sixteenth century and then developing rapidly in the seventeenth and eighteenth centuries, unknighthed persons gained

nobility by purchasing royal offices which were often sold in order to raise revenue for the royal treasury. As a consequence, by the middle of the XVIIIth century, it was not possible to know exactly how many nobles there might be. The estimates range between 100,000 and 400,000. An amalgamation of the most viable estimates would probably settle at about 300,000, perhaps somewhat higher.⁵

Until fairly recently, the size of the population of eighteenth century France was not known with certainty, but the extensive efforts of the *Institut National des Etudes Démographiques* have significantly reduced the margin of error. While the decade-to-decade changes in the population reflect the impact of pestilence, famine and war, the overall increase in population during the eighteenth century was substantial. In the last decade of the seventeenth century the population was about 21 million and by the beginning of the Revolution it was about 28 million (Dupâquier 1991, p. 51-98; Henry and Blayo 1975, p. 71-122; Weir 1991, p. 923). Given that the population of France increased from 21 to 28 million during the eighteenth century, this suggests that the nobility constituted at least one percent but probably not as much as two percent of the population.

In view of this potential range for the number of nobles, it is possible to compare their share in the population with the share of the *capitation* they paid. For example, at the end of the seventeenth century and during the opening years of the eighteenth century as a group that represented one or two percent of the population, they paid about 10 percent of the taxes. This implies that the average individual noble payment was about 12 times larger than what the average commoner paid, a figure that is comparable with what we found in our samples of the *capitation* rolls. Later in the eighteenth century it decreased to only six times as large.

By itself this is not sufficient to judge whether nobles paid a "fair share"

⁵ Trying to ascertain the number of nobles in the XVIIIth century has been the subject of numerous studies. Abbé Expilly (1766) was one of the few who thought the number of nobles in the eighteenth century was as much as 400,000, but he did not provide an explanation of the basis for his estimate. For more recent discussions of the problem of estimating the number of nobles, see: Higgs 1987; Chaussinand-Nogaret 1976, p. 1-48; Dauvergne 1973, p. 181-192; Meyer 1973, p. 28; Sée 1967.

because it ignores how large noble incomes might have been. Recent estimates of the distribution of income for France in the eighteenth century make it possible to estimate how large the share of noble income may have been compared to the taxes they paid, and to do the same for the commoners (Morrisson and Snyder 2000a and 2000b). The population of France at the end of the eighteenth century was 28 million. The highest income earners included about 10 percent of the population; these were the clergy (240,000), nobles (300,000) and bourgeois (2,160,000), where the bourgeois include the small as well as the larger bourgeois. Based on the socio-professional structure of France in 1788, the national income (exclusive of government) amounted to 4,000 million livres. Of this Morrisson and Snyder attribute a range of 1,800 to 1,950 million livres to the top 10 percent of income earners, about one-half of total income. The division of income among the clergy, nobles and bourgeois is not specified, but since the nobles certainly had the highest incomes, their share was probably between 40 and 50 percent, implying that the amount of income going to nobles would have been in the range of 720 to 975 million livres.

Total *capitation* payments in 1789 amounted to 41.3 million livres. During the eighteenth century the share paid by nobles fluctuated between 5 and 10 percent. Thus noble payment of the *capitation* may have accounted for as little as 2.1 million livres, but it may have been as large as 4.1 million livres. If these payments are compared with the range of income attributed to nobles, it suggests that the *capitation* for nobles represented between 0.2 and 0.6 percent of their income.

The incomes earned by the large majority of French who occupied the lower echelons of the socio-professional structure in the eighteenth century are fairly well known. Eighty to ninety percent of the population were employed as agricultural workers, artisans, and servants (household or agricultural). The vast majority worked for what would be termed today a "minimum wage" because they were ordinary farm labourers without animals or land of their own, artisans who were not the proprietors of the shops where they worked, or live-in servants.⁶ Most

⁶ For details of how the socio-professional structure of Provence evolved during the eighteenth century see: Ostroot and Snyder 2000.

of these would have earned between 75-150 livres annually, including income in-kind. The *capitation* rolls in the Ostroot-Snyder sample show that for these categories of workers, the tax assessment was normally one, two or three livres. Fully half of the 300,000 assessments in our study were for two livres or smaller. This means that for a large majority of the French, the *capitation* assessment represented about one percent of their income, perhaps as high as two percent for some.

Persons who were higher up in the socio-professional structure earned more and were assessed at higher rates. For example, the daily income of masons, carpenters and roofers was in the neighbourhood of 1.2 livres (Labrousse 1984, p. 468-88; Le Roy Laudrie 1967, p. 1014-19). The "élite ouvrier" was said to sometimes earn as much as 8-10 livres daily (Braudel and Labrousse 1970, p. 670). Allowing for 200-250 working days, their annual income would have been in the range of 240-300 livres. Workers in these categories were generally assessed for 4, 5 or 6 livres. Thus their tax rate would have been in a range between 1.3 to 2.5 percent.

Did the nobles pay their fair share? Apparently not. It appears that as a class they may have paid no more than 0.6 percent, a lower tax rate on income than that paid by even the lowest income groups in France during the eighteenth century. In other words, the large majority of French workers in the eighteenth century paid about twice as high a tax on their income as nobles did. The often-voiced criticisms that nobles failed to bear their fair share of the *capitation* may have been based more on anecdotal evidence than hard facts, but it seems the critics were right: nobles did bear only a small share of the tax burden. While it has not been possible to match payments and income for a large number of individual taxpayers, the aggregate data suggests that nobles paid taxes that were a substantially lower percentage of their income than what commoners paid.

Summary and Conclusions

The purpose of this study has been to describe what was the original intent of the 1695 *capitation*, to discuss how it evolved during the eighteenth century, and to examine certain structural aspects of the tax, notably whether it was regressive or progressive with regards to income.

As initially implemented, the *capitation* was based on the perceived social hierarchical structure of France's Old Regime. Since persons of widely different incomes were grouped in the same tax class, their tax rates on income also varied widely. In the early eighteenth century the system was changed to a *taxe de répartition* that put the burden on local officials to collect the sum required for the royal treasury. However, it also freed those officials to begin assigning taxes according to income rather than according to an arbitrary perception of social class.

Prior to the introduction of the *capitation*, nobles were generally exempt from paying direct taxes to the King, although they did pay the indirect taxes that were the principal source of income for the royal Treasury. One of the most controversial issues surrounding the *capitation* is to what extent nobles were taxed. While there is very little data available to measure what individuals paid in relation to their income, there is reliable evidence for how much large groups of both nobles and commoners actually paid, and from recently published data about national income, it is possible to infer what both groups probably paid in relation to their income. It seems likely that at least by the end of the eighteenth century nobles were paying between 0.2 and 0.6 percent of their income as the *capitation* whereas the vast majority of the population who were mainly agricultural workers, artisans and servants were paying at least one percent, some as much as two percent, of their income. Furthermore, it seems likely that the smaller group of shop owners and persons in the liberal professions may have paid three percent or more. Thus, at the very lowest echelons of the income scale, the *capitation* may have been slightly progressive, but for those in the highest income brackets it was a regressive tax insofar as those with the highest incomes in France paid a lower tax as a share of their income.

Future research about nobles and their participation in the *capitation* should receive careful consideration. From the perspective of today's view of an equitable taxation policy, it appears strange that the *capitation* appears to have been somewhat progressive for people at the lower end of the income scale, but regressive at the higher end. The issues surrounding the payment of the *capitation* are sufficiently important to warrant further investigation into the incomes of individuals and their assessments.

APPENDIX

We searched for *capitation* rolls in the archives of every department in France where the tax was applied. During the early part of the XVIIIth century several areas of today's France had not yet been incorporated and no *capitation* rolls exist for them. Many *capitation* rolls have disappeared due to fire, war, vandalism and simple negligence, leaving what can be assumed is a reasonably random sample of the original population of tax rolls. The most regrettable loss of records is for Paris where the archives burned twice, in 1737 and again in 1871. No archive has anything resembling a complete set of *capitation* rolls for the entire 94 years of the *capitation*'s existence. With rare exceptions we found at most only several rolls for individual communities. For example, the department of the Pas de Calais had 972 communities in the XVIIIth century. Today the archives contain *capitation* rolls for only 20, and none have more than one or two. The *capitation* rolls in our sample include assessments not actual payments. Registers of actual payments are extremely rare.

Over a period of three years we collected samples from 189 rolls in the archives of 56 departments. For the rolls of the larger cities, we took 5 and 10 percent samples, but for the rolls of the smaller bourgs and rural villages, our samples are mostly 100 percent. Our sample survey contains the assessments for 54,000 persons, almost all of whom were heads-of-household. Wives, daughters and sons were not taxed unless they lived outside the household. Those who did were mostly servants or live-in agricultural workers; widows were taxed when they continued their husband's occupation. After adjusting for the different sample sizes, the persons in our sample represent households that contained about 1,300,000 persons, equivalent to five percent of France's population in the mid-XVIIIth century.

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