1. Taxation and Representative Practices

**Two Models**

## Introduction

“Princes are more powerful and more dreaded by their enemies, when they undertake anything with the consent of their subjects”

Philippe de Commines, cited in (Hallam 1869, 125)

The previous chapters challenged one of the most foundational approaches to the question of institutional emergence, the bargaining hypothesis, with an alternative that focuses on power and justice. Land-based judicial ties better explain *institutional emergence* and conditional land-holding also created the obligatory ties that generated *representative practice*—all of these emanating from the capacity of the ruler. I also showed how weakness, especially over land rights, prevented rulers in France and Castile from imposing a similar regime over the whole of the polity under their nominal jurisdiction.

First, it is not taxation *per se* nor commercial wealth that are of interest, but extraction from the most powerful actors, those integrated in hierarchies of dependence throughout the polity. In this chapter, however, I focus on the effects of taxation, to show why there cannot be representative institutions without taxation of the rich, through a comparison of England and France. I also present evidence for the extractive superiority of the English state, which owes much to the taxation of the nobility.

## Eumenes, Taxation of the Rich, and the Origins of Representative Government

Eumenes, perceiving [the Macedonian officers] despised one another, and all of them feared him, and sought an opportunity to kill him, pretended to be in want of money, and borrowed [a lot], of those especially who most hated him, to make them at once confide in him and forbear all violence to him for fear of losing their own money. Thus his enemies' estates were the guard of his person, and by receiving money he purchased safety, for which it is more common to give it.[[1]](#footnote-1)

Eumenes’ story is recounted in Plutarch’s *Lives*. He was a Greek general who served under Alexander the Great and, after the latter’s death, was given command over parts of Cappadocia and Asia. His own fate was ultimately dismal, but his strategy encapsulates a principle that has been exploited in varied contexts across time and space: borrowing vests the lender in the survival of the debtor.

The Eumenes paradox has long been noted by scholars as central to the dynamics of representative government. For instance, it applies to the seventeenth century, when English elites’ fiscal ties to the state were critical for contemporary politics, as noted by the sociologist, Bruce Carruthers.[[2]](#footnote-2) Public debt is also the centerpiece of Stasavage’s compelling account of public institutions and policy change:[[3]](#footnote-3) when representative institutions included state creditors, as in Italian city-states or early-modern England, they were more likely to consolidate, as well as enable economic growth.[[4]](#footnote-4)

This mechanism, I argue, also lies at the core of the complex and multi-dimensional dynamics propelling the emergence of the most robust and long-lasting institution in pre-modern Europe, the English Parliament. However, it did not involve merchants. The origins of representative government in this case have a crucial dimension that previous fiscal explanations have missed: the fiscal ties to the ruler of most *powerful* social actors.[[5]](#footnote-5) This dimension is critical in explaining the more extended territorial reach of the English Parliament, compared, for instance, with city-republics. When the most powerful were fiscally bound to the crown, whether by loans or taxation, this increased the integration of the population under their lordship into the polity-wide institutions; this was a real “trickle-down” effect. Where this was not the case, polity-wide representative institutions only included towns, not the mass of the population in the countryside that was under noble jurisdiction; there, absolutism prevailed. This is what we observe in most of Continental Europe but especially France and Castile.

Typically, the literature has focused on ties with *mercantile*, capital-holding classes. In such accounts, bargaining over mobile resources leads to representative institutions;[[6]](#footnote-6) the more bargaining power mercantile groups hold, the stronger the institution.[[7]](#footnote-7) England is the *locus classicus* of this paradigm.[[8]](#footnote-8) But recent scholarship has also shown that mercantile ties were critical for representative institutions in city-states in the medieval period[[9]](#footnote-9) and for their expansion in the early modern period.[[10]](#footnote-10)

The historical record abounds with cases in which rulers bargained with capital-holders within assemblies.[[11]](#footnote-11) However, this is not how polity-wide institutions of governance emerged nor where they survived. To the contrary, bargain-intensive regions, as we have seen, typically had absolutist trajectories. Where a polity-wide institution did emerge, as in medieval England, bargaining with capital holders (wool merchants primarily) was institutionally integrated within Parliament *after* it was already well-established, by the 1320s.[[12]](#footnote-12)

When mercantile interests are not integrated in a robust *pre-existing* constitutional structure, they do not contribute to institutional consolidation. This was the problem in France and Castile. In both, central representative institutions atrophied in the Early Modern period. Nonetheless, the kind of fiscal tie highlighted in existing accounts, lending to the crown, thrived in sixteenth century Spain and later. The lending system remained liquid, despite frequent defaults, as Drelichman and Voth provocatively showed.[[13]](#footnote-13) So, “lending to the borrower from hell” was not as prohibitive as assumed—not least due to the considerable profits made. However, as the lending groups were not integrated in the representative structures of the kingdom, weak as these were, there was no Eumenes effect. Had they been integrated, the effects on credibility of commitment and hence economic performance would have been strong and Spain’s trajectory probably different. Similar conditions applied in seventeenth century France, as Hoffman, Postel-Vinay, and Rosenthal have shown.[[14]](#footnote-14) Capital was abundant, but the absence of central representative institutions prevented the formation of linkages that would have been necessary for lending to contribute to constitutional outcomes.

My argument therefore does not completely discard the bargaining hypothesis. Fiscal concerns were indeed critical as incentives for the ruler to create institutions, irregular as those were (chapter 3). Rather, I argue that the critical actor in the bargaining involved for political change were not the capital holders, but the top of the social hierarchy, namely the nobility. Needing to tax the population as a whole is not sufficient to produce central institutions.

## The Eumenes Paradox, Fiscal Dependence, and Theories of Representative Institutions

The idea that the English crown had strong extractive capacity counters assumptions not only in the social scientific literature, but in some historical scholarship as well.[[15]](#footnote-15) Close engagement with the sources creates an intense image of a crown constantly in need of resources. The “English kings strained every nerve but could never be rich enough.”[[16]](#footnote-16) But this is not surprising: they were competing with France, which had four times the population.[[17]](#footnote-17) Rather, surprising was that they managed to match, even exceed, the French in per capita extraction, as I show in the final section.

My argument about extraction from the most powerful is also countered by specific historical assessments. English rulers are also claimed to have been highly constrained in their capacity to tax magnates especially at the time of parliamentary consolidation, in the 1290s.[[18]](#footnote-18) A classic study of English taxation, by James Willard, asserts that the “people who were not wealthy paid the taxes of England in the thirteenth and fourteenth centuries just as they do today.”[[19]](#footnote-19) This ties in well with common conceptions of the English crown *originally* as weak in extractive capacity.[[20]](#footnote-20)

Further, some historians point out that the tax burden of the highest-ranked nobles was paltry. Earls held the highest rank under the king and were not more than a dozen in the 1200s,[[21]](#footnote-21) but their small numbers (about a dozen) were counteracted by their wealth. The Earl of Cornwall, who was probably the richest lay magnate in the 1290s,[[22]](#footnote-22) had “an annual income amounting to several thousand pounds.” Yet, his tax burden was trivial: in 1296, “he contributed about £10 to a tax on movables.”[[23]](#footnote-23) Another highly ranked noble exemplifying the under-taxation of the nobility was Roger, Earl of Norfolk. His assessed direct tax dues amounted to only 4.5% of his net income between 1294 and 1298.[[24]](#footnote-24) Such evidence appears dispositive, until it is contrasted with the loans and debts of these powerful actors.

### Low Fiscal Burden for Nobles?

The Earl of Cornwall may have contributed only £10 in 1296, but he had lent the crown about £18,000, equivalent to 15 million pounds in 2013.[[25]](#footnote-25) Moreover, he was obliged to participate in battle *and* contribute troops. Further, “Edmund was regularly summoned to parliament throughout the 1290s, served as a frequent witness to the king's charters, and continued to advance major loans to the king and his courtiers.” When he died childless, his estate escheated to the crown.[[26]](#footnote-26) This most powerful magnate of the land, therefore, was heavily invested in the finances of the crown, but he also performed military service and attended Parliament regularly.

Roger, the Earl of Norfolk, may have only been assessed at 4.5% of his net income between 1294 and 1298, but this amount has to be set against extensive military service and financial debts to the crown. Roger participated in all the major Welsh and Scottish campaigns. His debts to the crown resulted in his estates being forfeited to the king whilst he was alive. Moreover, his incentives to be present and support Parliament were high: when he needed to negotiate his overdue debts, he had to do so in Parliament, through a petition.[[27]](#footnote-27) He was also involved in royal adjudication, for instance “in the hearings...over who should succeed to the Scottish throne: he was one of the magnates asked in 1292 to examine the pleadings.” When he died, “his lands and office duly reverted to the crown, as had been agreed in 1302.”[[28]](#footnote-28)

Drawing conclusions from tax obligations alone can be very misleading about the power relations involved. Next, I consider some aggregate evidence about the burdens on the nobility flowing from their tenurial position and the high capacity of the crown.

### Low Fiscal Burden for Nobles? The Aggregate Evidence

To support these claims, evidence is adduced on the financial ties between the nobility and the crown from 1200 to 1350. A relatively more systematic image of patterns of obligation of the nobility to the crown can be reconstructed from prosopographic evidence provided in the *Oxford Dictionary of National Biography*, introduced in chapter 3*.*[[29]](#footnote-29)I have recorded the following information from the entries: loans and debts to the crown, franchises (set of privileges and exemptions) investigated or reclaimed by the crown, parliamentary petitions for reduction of debt or taxation, estates forfeited or seized, removals from office and other penalties imposed by the crown. These figures, it must be emphasized, provide a *minimum*, as evidence is limited by source availability. I separate the data in two periods, because Parliament was more of an “occasion” around the king’s court rather than a consolidated institution before the 1250s and records were scant (Table 1).[[30]](#footnote-30)

The evidence suggests a wide array of dimensions along which royal power was effectively imposed on the upper social orders. Military service, primarily active but also commuted, was almost universally enforced among the nobility. *Recorded* military service ranged from 82% of the nobility pre-1250 to more than 93% after that.[[31]](#footnote-31) Remarkably, formal military obligations were reduced on the tenants-in-chief during the thirteenth century, so these increased levels of participation suggest diverse incentives, with pay regularized only after 1300.[[32]](#footnote-32) Parliamentary attendance was also very high after 1250, almost 80%. This is not an accident: “the lists used for military summonses were used to identify those who should come parliament;”[[33]](#footnote-33) and military duty resulted from land tenure. The lower figure for the previous period, 44%, also includes attendance at king’s court, as parliament was not yet formalized.

Penalties were imposed on transgressing nobles and records suggest at least 12% and 13% in the two periods met that fate. And more than a third of nobles are mentioned as having performed high judicial service, as a justice or hearer of petitions. These burdens were all in addition to taxation, from which nobles did not escape, at least in the early period. In all, this shows that the nobility was tied to the ruler through multiple layers of obligation.

Table : Financial Ties between Crown and Lay Nobility

|  |  |  |
| --- | --- | --- |
|  | Percentage of Lay Nobles | |
|  | 1200-1250 | 1250-1350 |
| Military Obligation | 82% | 93% |
| Attendance in Parliament | 44% | 79% |
| Estates Forfeited or Seized | 44% | 31% |
| Debts to Crown | 30% | 22% |
| Franchises Investigated/Reclaimed | 22% | 13% |
| Removal from Office/Other Penalty | 12% | 13% |
| Parliament related to debts/escheats etc. | 8% | 13% |
| Judicial and Related Appointments | 40% | 35% |
| Loans to Crown | 1% | 5% |

Total 77 232

Source: Oxford Dictionary of National Biography

The *fiscal* dependence of the nobility on the crown, on the other hand, is indicated primarily by four main measures: loans granted and debts owed to the crown, the use of parliament to negotiate such ties and obligations, and the seizure of estates by the crown as punishment for non-performance of obligations or wrongdoing.

Loans from the nobility were more important after 1250, but only a small percentage is recorded, about 5%, in number. However, all cases except three come from among the top ranks, the earls. The small numbers are counterbalanced, therefore, by the disproportionate amounts involved—earls were, after all, the richest subjects. The position of the lenders in the social hierarchy also endowed these loans with disproportionate significance. Earls were the landlords of tenants whose taxes would be needed for the repayment of royal debt. Earls thus had an interest in accepting the penetration of royal authority into the localities. At the very least, the common strong incentives opposing penetration were moderated. For instance, the bailiffs of earls could prevent royal tax collectors from entering the counties, as did Edmund of Almain in 1290 or the Earl of Lancaster in 1319.[[34]](#footnote-34) However, the remarkable extractive powers of the English crown would not have materialized if such resistance was common and pervasive and it was not.

The Eumenes effect thus did not apply to capital holders—as observed in city-states and democratic polities[[35]](#footnote-35)—but rather to the top of the social pyramid, which had in turn powers over the lower social ranks.

That the nobility lent to default-prone sovereigns goes against the assumptions about security in the institutionalist literature.[[36]](#footnote-36) However, lending could be profitable at times, as Drelichman and Voth provocatively showed in the later Spanish context.[[37]](#footnote-37) Nobles did not always lend to the crown for profit. Instead, the obligation flowed from their tenurial status, which created an asymmetric exchange. As tenants of the crown, the nobles were also subject to having their estates “forfeited” or “seized.” Reclamation of property, either permanently or for a period and usually in punishment for some transgression, was a royal right. Over 46% of the nobility are mentioned as having their estates seized temporarily or even permanently forfeited before 1250, dropping to about 30% after that (Table 1). These measures are all evidence of the remarkable infrastructural capacity I have argued preceded *and enabled* the emergence of Parliament.

The same dynamic underlies debt, which burdened far larger numbers of the nobility and which has attracted much attention from historians: a minimum of 30% are recorded before 1250 and at least 22% after that. In fact, at the aggregate level, the nobility was mostly in debt to the crown in the thirteenth century, with the crown becoming a debtor after the late fourteenth.[[38]](#footnote-38) Much debt was the result of fines, often regarding land held in tenure or for various breaches. It was another tool used by the crown: the king could pardon debts in exchange for military or other kind of service.[[39]](#footnote-39) Edward I forced magnates to fight in Gascony by threatening to collect debts.[[40]](#footnote-40) The exchange was not exactly part of quid-pro-quo bargaining, as it was often done ex-post, as a reward.

Similar patterns apply to the ecclesiastical leadership, namely archbishops and bishops, who were also members of the nobility and held much of their land by tenure. Their interaction with the crown cannot be done full justice here, as it also involves relations with the papacy.[[41]](#footnote-41) As far as this account is concerned, however, they had the same obligations vis-à-vis the crown as other nobles and were summoned to parliament due to their tenurial status.[[42]](#footnote-42) This held until 1337; after that, they met separately with the king, through ecclesiastical assemblies, the Convocations. But in the formative thirteenth century, the heavy imposition of taxation on the church[[43]](#footnote-43) ensured their active role in negotiations.[[44]](#footnote-44)

Some differences existed with lay obligations. Although their lands owed knight service, clerics did not serve personally. They also appear to have fewer judicial obligations in the dataset; however, this is an underestimate, since their role in the judicial system is well attested.[[45]](#footnote-45) They also appear to have had fewer debts to the crown, possibly on account of their great wealth. Lending to the crown was higher, by contrast, with 8% of the sample having loaned to the king. The Eumenes effect could certainly be expected to operate on the upper echelons of the ecclesiastical nobility.

The role of nobility emerges more clearly when contrasted to that of domestic merchants, who were, however, not abundant in the database; that is not surprising given their contemporary status.Only 35 are recorded between 1200 and 1350. More than half of recorded merchants lent money to the crown and about half were summoned to Parliament—only 7, however, had both lent to the crown and attended Parliament (Table 2). Overall, merchants did not have the institutional position necessary to politically leverage those ties.[[46]](#footnote-46)

As a section of the class of burgesses, merchants only gradually entered Parliament. Of the 30 parliaments between 1274 and 1294, only two were attended by burgesses (who were not necessarily even merchants).[[47]](#footnote-47) Between 1290-1310, knights and burgesses were present in [\*]13 out of 34 parliaments; then between 1311-1327, they were present in 17 out of 19 sessions, and only after 1327 were they invariably present in all tax-granting sessions. Even at the end of the fourteenth century, burgesses were still not the “politically stronger and more active element;” knights were, even though they were less numerous than burgesses.[[48]](#footnote-48) Crucially, negotiations with merchants *per se* occurred in a separate institution, the *Estate of Merchants*, which continued to be active into the 1300s, as I discuss in the next chapter.[[49]](#footnote-49) Trade-related bargaining thus occurred mostly outside of Parliament, even though the wool trade was already a major source of revenue by 1300.

Although commercial interests continued to gain power after the fourteenth century, it is not until the seventeenth that a direct political impact of merchants as a distinct socio-economic group can be ascertained.[[50]](#footnote-50) These patterns underscore the importance of sequencing that emerges from the comparison with Italian city-states: early incorporation of merchants was later followed by transitions to oligarchy.[[51]](#footnote-51) In England, late incorporation meant that institutional structure had already coagulated.

Table : Financial Ties between Crown and Merchants

|  |  |  |  |
| --- | --- | --- | --- |
|  | English Merchants | | |
|  | Pre-1295 | Post-1295 |
| Military Obligation | 0% | 19% |
| Attendance in Parliament | 33% | 52% |
| Estates Forfeited or Seized | 11% | 11% |
| Debts to Crown | 11% | 11% |
| Franchises Investigated/Reclaimed | 0% | 11% |
| Removal from Office/Other Penalty | 22% | 37% |
| Parliament related to debts/escheats etc. | 11% | 4% |
| Judicial and Other Obligations | 44% | 56% |
| Loans to Crown | 33% | 59% |

Sample size 9 27

Source: Oxford Dictionary of National Biography

### Low Fiscal Burden for Nobles? The Micro-Evidence.

I’ve argued that the nobility’s high fiscal burdens and ties to the crown provided incentives for them to not oppose, if not actually support, the extension of taxation to the lower orders. If the above arguments are true, we would expect to find micro-evidence of such preferences in the historical record. Support for representative practice of course was not a crude function of pecuniary goals of the uppermost nobility. Whether one loaned to the king was surely affected by their prior relationship, which already aligned their interests (many were relatives of the king). However, these varied incentives were reinforced by noble “inability to claim exemption” from taxation.[[52]](#footnote-52) *Given that noble taxation was inescapable*, spreading the burden would improve the solvency of the crown and its capacity to pay back. It could also reduce somewhat the pressure to collect debts, which were often handled through parliament.[[53]](#footnote-53) Though few nobles lent so extensively, their preeminence in society meant that their preferences had wide societal effects.

This hypothesis explains at least some noble support for taxation other approaches leave unexplained or dismiss as a “representative pose.”[[54]](#footnote-54) For instance, Maddicott points out that Richard of Cornwall was instrumental in pressuring the clergy to accept a tax in the 1250s.[[55]](#footnote-55) He was the king’s brother. But Richard was also the “richest earl in England, and one of the richest men in Europe, [who] spent a large part of his fortune in supporting the regime of his feckless elder brother, Henry III.” In the decade prior to 1254, he had made a series of “massive loans” to the king.[[56]](#footnote-56) He was also closely involved with the king’s military pursuits, and was given the mint to administer, which was a source of profit.

Earls could also use their social prestige within their communities to legitimize taxation. For instance, when papal legates were raising a tax for a Crusade to the Holy Land in 1241, they invoked Earl Richard’s sanction. Owing to “the favour in which [he] was held,” Matthew Paris wryly observed, by “this method of draining the purses of the English, an immense sum of money was obtained.”[[57]](#footnote-57)

Another major lender to the crown was the leader of the baronial revolt in 1258, Simon de Montfort, the king’s brother-in-law. The crown owed so much to him that the committee of 24 members who were entrusted with the government under the Provisions of Oxford also dealt with his debt.[[58]](#footnote-58) The Parliament of 1261, which Simon called, initiated the systematic election of knights from the counties to serve as representatives, thus ensuring broader participation and engagement with the tax burden.[[59]](#footnote-59) Although we see such participation as an eagerly sought-after right, in practice it ensured that lower social orders were now roped in to cover the king’s debts, by accepting the obligation and ensuring its enforcement in the localities.

Nobles could also expect to profit themselves from such taxation, in some cases. Historians note (without explanation) that the Crusade tax of 1269 had more support from the magnates than from the knights.[[60]](#footnote-60) But more than one hundred barons accompanied Edward I on the crusade, which was a source of enrichment.[[61]](#footnote-61) High ranks of the nobility could also enjoin their followers to offer service, where taxes were impossible. In “1254 it was Richard of Cornwall and the earl of Gloucester, *men close to the king and gainers from his partisan justice*, who took the lead in offering Henry [III] the auxilium, in the form of military service, which the knights were thought likely to refuse, in the form of a tax.”[[62]](#footnote-62) Although the French nobility was also involved in the crusades, such incentives did not play out within a pre-existing institutional center, for the reasons described in Part 2.

The pressures on earls were not always in the same direction: excessive amounts of taxation affected their own incomes, which reverts to the traditional fiscal logic, of demanding limits on taxation when faced with high extraction. For instance, in 1297 the earls of Warwick and Arundel protested they were unable to contribute to the expedition in Flanders.[[63]](#footnote-63) Further, earls could also speak on behalf of others facing exorbitant demands by the crown, including the church, as did the Earl of Cornwall.[[64]](#footnote-64) And indebtedness was not deterministic: the Earl of Norfolk had large debts to the crown, but this led him to oppose the king in 1297.[[65]](#footnote-65)

But in conclusion, although we lack systematic evidence about all members of the nobility that lent to the crown and those who owed and about their preferences on taxation, overlapping incentives towards the extension of representation can be discerned in some of the key actors in the politics of the formative thirteenth century.

It could of course be claimed that if the king was borrowing so extensively and if debts were not always fully recovered, he was not that strong. Indeed, he was not fiscally autonomous. But this is practically never the case, so few rulers achieved full autonomy and not for long.[[66]](#footnote-66) The question is under what conditions of relative lack of autonomy, or ruler dependence, do stronger institutions emerge and the conventional wisdom assumes that the greater the ruler the dependence, the more constitutional the outcomes. But the dynamic was the opposite. English kings were strong enough to extract large loans from subordinates who knew they had no recourse if the king defaulted; they could also force subjects into costly action precisely due to fear that the debts would be called in.

Was the English system thus one which taxed the rich and spared the poor in the early stages of institutional formation? As late as 1327, the very poor were indeed exempt from taxation.[[67]](#footnote-67) The poor were little taxed, though they generated the wealth that was taxed.[[68]](#footnote-68) Unlike elsewhere in Europe, everyone else was taxed: from “the highest and the lowest of medieval fold, no one was free from the payment of taxes unless he had been granted the privilege of exemption.”[[69]](#footnote-69) Individual assessments were replaced by quotas in 1334, however;[[70]](#footnote-70) by the 1370s, assessments were frozen at the levels of 1334, and taxation began to be regressive after that.[[71]](#footnote-71) It is no accident that English constitutional history became more erratic as the tax burden shifted. Nonetheless, Parliament as an institution was sufficiently entrenched so as to serve as the locus for most subsequent conflict and change.

In the next section, I consider France in the period of institutional emergence. They key feature of the French system was its distributional inequity, due to noble exemption. However, systematic data don’t exist on the specific questions explored for the English case, e.g. whether powerful nobles lent sizable sums to the king and on noble tax burdens at micro-level. We cannot therefore directly assess whether the Eumenes effect applied in the French case but failed to produce results or how debts and loans to the crown (which surely occurred) affected noble incentives. But we can indirectly assess the enforcing powers of the crown, which I have shown to be a major condition of the English dynamic.

## France: Noble Military Service, Taxation, and Estates-General

In 1407, Christine de Pizan (1364 – c. 1430), a French-Italian author writing for the Duke of Burgundy on the constitution of princely power, lambasted the inequity of noble tax exemption. She radically claimed “the rich…ought to support the poor, and not exempt the rich, as is done nowadays, leaving the poor the more heavily burdened.” She continued by objecting that, as of “right,”

“the rich and high officials of the king or princes who have their rank and power as a gift of the king and princes and are able to carry the burden, are exempt from taxes, and the poor who have nothing from the king have to pay. Is it not reasonable if I have given a great gift to my servant, and give him a rich livelihood and his estate, and it happened that I had some need, that he comes to my aid more than one who has nothing from me? It is a strange custom that is used nowadays in this kingdom in the setting of taxes…I say these things for the poor. Compassion moves me because their tears and moans come bitterly forth.”[[72]](#footnote-72)

This “strange custom” was more than simply unjust, I argue; it had important implications for institutional consolidation. However, nobles only became exempt in 1445, six years after the Estates-General approved the annual raising of the tax without further consent from them and with great regional variation between north and south according to custom.[[73]](#footnote-73) In the early period, by contrast, the nobility was expected to pay “tax in blood.”[[74]](#footnote-74) Though documentation is “scattered,” it shows “that nobles sometimes paid taxes to avoid serving and sometimes escaped paying because they served.”[[75]](#footnote-75)

Why did the French distributional burden evolve this way? These changes in tax regime have been typically ascribed to the end of the Hundred Years' War. Bellicist theories propose a highly intuitive mechanism tying the pressures of war with incentives for rulers to make institutional concessions. As Besley and Persson have argued, war is an “archetypical public good” fostering institutional development and state capacity.[[76]](#footnote-76) Conversely, when it ends, this must decrease the need for rulers to ask for consent, but also to pressure the nobility. This insight also underlies Ertman’s explanation for the lapse of representation after 1453; he claims that “French rulers had little use for the Estates General” after that.[[77]](#footnote-77) He explains the suspension of assembly as part of a “progressive decline” of Estates in Latin Europe, as a natural force, due to the revival of Roman law and the structural weaknesses of assemblies that could not block the absolutist tendencies in this law. The attitude of “working together with their Estates” was “foreign to the princely mind” except in moments of crisis. French kings “chose instead to draw on neo-Roman political and legal traditions to centralize power in their own hands.”[[78]](#footnote-78)

Does neo-Roman influence explain ruler preferences and were these changes ultimately traceable to war? Two problems afflict this perspective. First, although the Hundred Years' War did end in 1453, this was far from an end to military pressures. Second, rather than a preference for autocratic practice, the change in royal policy was the culmination of a protracted effort to compel the nobility, which culminated in the nobility appropriating even greater powers over the revenue concerned. I expand next.

A war-based logic would attribute the end of noble representation and subsequently of the Estates to lower military requirements. The opposite is the case. Military campaigns continued not only unabated on different fronts, mainly against the Burgundians, but at a higher level of mobilization against Italy, under Louis XII. We discern this from numbers of troops raised (Table 3). Before noble tax exemption, meetings averaged over two per decade and military extraction was at about 19 per thousand of population. The decline of meeting activity after 1445 would suggest lower military extraction. In fact, the latter exploded to 39, even 154 troops per thousand of population, depending on the time frame.[[79]](#footnote-79) This was after all the period of the Military Revolution.[[80]](#footnote-80) Moreover, if there was a time when Estates-General were necessary, it was during the seventeenth century, when France was involved in the Thirty Years War—yet the monarchy opted to rely only on regional institutions and did not reinstate a central one except once, in 1614.[[81]](#footnote-81)

Table : Frequency of Estates-General per Decade Contrasted with Military Troops Raised per Year, per Thousand of Population

|  |  |  |
| --- | --- | --- |
| Years | Meetings of Estates-General per Decade | Average Military Troops Raised per Year per Thousand of Population |
| 1300-1445 | 2.4 | 19 |
| *1445-1614* | *0.6* | *39* |
| 1445-1789 | 0.3 | 154 |

Sources: For meetings, see (Soule 1968; Desjardins 1871). For military troops, see \*appendix D.

If military pressures were rising, why did the Crown forego assemblies? As Ertman argued, their “structural weakness” left them ill-equipped to confront the ruler in common. However, coupled with the claims about absolutist preferences of the crown, this assessment can echo assumptions about weak societal demand for consent and ruler strength. The reality was, as we have seen, the contrary. Local demand was not only strong, it was more effective in blocking royal power from imposing its will than English resistance was; it was just fragmented. At the same time, French rulers were so weakened by war, they could not compel the nobility to either attend central institutions or contribute fiscally.

In the fourteenth century, as royal taxes constantly increased given pressures from the Hundred Years' War, the nobility was repeatedly asked to approve collection of these taxes from their subjects. The increase in representative activity before 1445 observed in Table 3is therefore not surprising. Estates-General were held throughout the period between 1300 and 1445 (even though far less frequently than in England; Figure 1): about two and a half meetings per decade on average (as opposed to over twelve).

However, royal capacity to compel the nobility was weak. Until the 1350s, taxation had been demanded only in “periods of outright war”[[82]](#footnote-82) and the nobility had not yet secured exemption. Six meetings were held in the 1350s (Figure 1) and in 1356 the French begun to pay annual taxes without regard for war or peace.[[83]](#footnote-83) The nobles met royal requests for regularity of taxation with a counter-demand to retain a third of the taxes collected for their own benefit. This became a particular issue during the captivity of King John in England after 1356. For almost four years, the Dauphin Charles struggled to retain control and raise taxes. A succession of Estates-General of northern France met in Paris, trying to impose universal taxation and higher rates on the nobility. However, because “the greater feudatories were not granted their accustomed share of the local taxes, some of them defied the collectors and even instigated armed attacks against them.”[[84]](#footnote-84) This, despite the fact that the French rate of taxation on nobles was already low; for instance, in the 1340s, it was about two percent.[[85]](#footnote-85)

Figure : Meetings of English Parliament and French Estates-General, 1200-1789

The following period was one of successive royal concessions. Eventually, Charles V granted the nobles’ request and allowed them to keep a third of the taxes collected from their lands after the 1360s. In 1389, Louis d’Orléans was allowed to receive half the *gabelle* and the *aides*, as was the duke of Anjou in 1392 and the dukes of Burgundy, Berri, and Bourbon in the following years. In 1394, Louis d’Orléans got all of the taxes, as did the rest of the royal princes between 1397 and 1402.[[86]](#footnote-86) All princes of apanages could only raise taxes after the king, so they preferred to take a part, “one-third, half or even the total amount of the aids.” By the end of the fifteenth century all the great principalities converted the king’s taxes for their own use.[[87]](#footnote-87)

Consequently, nobles had less reason both to resist royal demands[[88]](#footnote-88) and to request meetings of Estates. For five decades after 1360, only five meetings were called, two of which were in the 1360s and 1380s, during war with the English. Activity spiked in the 1420s: this was a time again of serious crisis, as the English occupied Paris.[[89]](#footnote-89) Taxation was reinstated shortly thereafter and in 1439 the royal direct tax (*taille*) officially replaced the seigniorial one, marking the end of the feudal regime.[[90]](#footnote-90) This echoes the bellicist logic; representation does increase under military pressure. However, this is not a stable equilibrium nor did it enable polity-wide institutions. After 1439, no meeting was held for 24 years. Three were held in 1463, in 1468, and in 1484, after which no Estates-General were called until 1560, 76 years later. (Table 3).

Although multiple causes were at play, this pattern accords with the expectations set by the hypothesis of this study. The more the nobility was engaged, the more likely Estates-General were to be called. When taxation of the lower social orders was resorted to in later centuries, by contrast, local, individualized negotiations could be more profitably engaged in. As the historian Rigaudière claimed, the nobility and clergy were uninterested in the Estates once exempt from taxes.[[91]](#footnote-91)

Revisionist scholarship on the French Revolution offers later indirect evidence supporting this dynamic. Michael Kwass has argued that after the mid-eighteenth century the crown initiated important changes in the fiscal regime and it was relatively successful in forcing the privileged classes into contact with the tax-collecting administration. It is such contact and conflict that generated the language of “liberty” and “citizenship” promoted by the privileged classes now facing state demands.[[92]](#footnote-92) The more the rich were forced to comply with direct taxation, the more engaged they became in the contestations and debates about deliberation and participation and the nature of the French state and the more socially efficacious those contestations became.

## Comparative Extractive Capacity of England and France

Throughout the book, I have argued that the precocious capacity of the English crown to compel its subjects, especially the most powerful ones, resulted in a higher per capita record of extraction. In this section, I present original data to support this claim. Contrary to existing research, however, I trace this capacity back to the very beginnings of institutional formation in both England and France. In fact, I show how this capacity preceded the emergence of Parliament in the English case.

The strength of the English state has become a commonplace ever since the pioneering work of John Brewer.[[93]](#footnote-93) Although he acknowledged the medieval legacy, he saw these developments as consolidating after the Glorious Revolution and the constitutional realignment in favor of Parliament this brought. North and Weingast built their institutional argument on the same premise.[[94]](#footnote-94) Michael Mann established England’s precocious extractive record, through the first cross-temporal analysis of English revenue, tying it to the pressures of war.[[95]](#footnote-95) The economic historian P. J. O’Brien confirmed these trends in his exhaustive analysis of royal revenue: English extractive capacity had reached high peaks in the fifteenth century, before the downward trend of the sixteenth and seventeenth, to which post-1688 revenues were typically compared.[[96]](#footnote-96) In short, existing research suggests England’s divergence dates from after the consolidation of Parliament, either in the fourteenth and fifteenth centuries or after the Glorious Revolution.

In this section, I present evidence that shows that this extractive advantage dated back to the early stages of institutional formation. Extraction temporarily declined during the late sixteenth and seventeenth centuries, during which England was weak both militarily and fiscally, but which has served as the baseline from which to often assess English capacity; but this accords with the claims I advance about the association of absolutism with weakness. Critically, the period of institutional emergence did not coincide with this low level of capacity.

Medieval historians have long ago made claims about English superiority in both fiscal and military extraction, but because they were point-specific rather than cross-temporal, they have not been heeded.On revenue, Joseph Strayer noted that the English could match the French “man for man” and “pound for pound” already in the 1290s, despite having less than a fifth of their population and “much less” than a fourth of its wealth.[[97]](#footnote-97) On military extraction, the English historian Michael Prestwich remarked that in the fourteenth century, during the Hundred Years' War, English armies were “the most formidable in Europe, and achieved astonishing success at Crécy in 1346 and at Poitiers ten years later.”[[98]](#footnote-98) My data show that these points were part of a systematic pattern.

First, on the military front, through an original dataset compiling evidence from a broad array of historical sources[[99]](#footnote-99) between 1200 and 1800, I show the remarkable advantage that England had *on a per capita basis* compared to the French. Comparisons of absolute sizes of armies are of relevance from a perspective of international relations; to assess state capacity, it is the per capita measure that is appropriate (Figure 2).[[100]](#footnote-100) Except for a period in the seventeenth century (which frequently forms the basis of comparison about military strength), England consistently outnumbered French armies on a per capita basis. Such mobilizational power explains the disproportionate role the state was to play during the premodern period on the continental military arena, and beyond.

Figure : Number of troops raised, England and France, per thousand of population, 1200s-1700s



Sources: Armies: Appendix C. Population: (McEvedy and Jones 1978).

Fiscal extraction displays the same pattern. The task of comparing revenues for the period before 1800 is a very hazardous one, beset by many difficulties given the quality of the data. Sources are fragmentary and missing for more years than not; it is impossible to ascertain central collection from local expenditures; and we often cannot specify actual yield as opposed to amounts expected. In light of these problems, I also use detailed historical studies of expenditures in individual wars. These figures too are far from unproblematic, since spending reflected the importance of the specific battle, which need not be identical to either side. Furthermore, not all revenue in any particular year went towards coverage of war expenses.[[101]](#footnote-101)

But it is important to attempt to define at least a baseline that goes back to the period of institutional origins. This can be seen in the next three graphs, which present comparative data on per capita extraction in England and France from 1202 until 1770. Especially in the early period, the data showed that the point-specific observations of historians are sustained throughout and that England was able to raise multiple times per capita the amounts that French rulers were.

Figure : English and French Per Capita Taxation, in Livres Tournois, 1202-1334

1

Sources: See Appendix B for a full discussion of the data, its problems and limitations. For population, see (McEvedy and Jones 1978). English revenues are mainly from (Ramsay 1925b, 1925a), (Steel 1954), (Dietz 1964), and (Chandaman 1975). Ramsay’s figures have been challenged, but a systematic comparison in light of more recent assessments of royal revenue at specific points in time shows a discrepancy of 9 per cent or often less; (Amt 1993, 194-7), cited in (Bartlett 2000, 175); see also (Mann 1988, 80).

Figure : English and French Per Capita Taxation, in Livres Tournois, 1335-1600

Sources: See Appendix B and Figure 3.

Figure : English and French Per Capita Taxation, in Livres Tournois, 1600-1770

Sources: See Appendix B and Figure 3.

## Conclusion

Contrary to widely held stereotypes, the medieval English state had an extractive capacity that exceeded that of its most prominent adversary, France. The key to this divergence lay in the ruler’s power to tax the nobility.

Taxation of the nobility, as the most powerful social group in any premodern polity the critical factor in ensuring that a representative institution became the central organ of governance. Where the nobility was not taxed, as in most continental states and most prominently France and Castile, no incentives existed for that group to seek a regular presence in such institutions nor to counteract the power of the crown. Any opposition to royal power could happen locally and in a decentralized way. However, once the nobility was collectively organized within parliament, it could overcome the collective action problem and effectively resist state power.

To show this I have presented evidence on the different types of extraction by the crown from the English nobility. When the peak of the noble hierarchy lent to the crown, its opposition to taxation could decrease. The capacity of the crown to enforce service and taxation on lower levels of the nobility as well generated different kinds of incentives for them to sustain parliament as a central institution. Although there was great variation in the tax burdens of individual nobles, as a class they faced burdens their continental counterparts were spared. But the bargaining logic, which has long dominated accounts of institutional emergence for representative institutions, arises at a secondary level. It follows an antecedent stage, predicated on state capacity, in which judicial service of the nobility had made its presence in parliament a regular occurrence—the dynamics explored in Part 2. In Durkheimian fashion, the “contractual” exchange on taxes depended on prior norms and rules that imposed obligations on the actors most capable of eventually exercising resistance to the crown and demanding accountability.

This account revises standard narratives about the importance of bargaining over taxation, focusing on the feudal ties of dependence and subordination that link powerful social actors to the ruler. Instead of a balance of forces as a precondition for accountable government, we observe that the classic case of representative regime, England, showed a strong capacity to coerce and extract from its very earliest stages. “No taxation of elites, no representative institutions,” could well be the motto of the European historical precedent.

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1. Plutarch (1914). [↑](#footnote-ref-1)
2. Carruthers (1996). [↑](#footnote-ref-2)
3. Stasavage (2003). [↑](#footnote-ref-3)
4. Stasavage (2011). [↑](#footnote-ref-4)
5. Historians, of course, have long noted the importance of noble taxation and debt, but not so much of loans in connection to Parliament. [↑](#footnote-ref-5)
6. \*Classic statements are Bates and Lien (1985), Levi (1988), Tilly (1990), Tilly (2009), Kiser (1994), Bonney (1995), Kiser and Linton (2001). For modern applications, see Timmons (2005), Bräutigam*, et al.* (2008), Martin*, et al.* (2009), Timmons (2010). [↑](#footnote-ref-6)
7. \*Bates (2010), Olson (2000, 37-8), North*, et al.* (2009, 20, 24), Hintze (1975). [↑](#footnote-ref-7)
8. North*, et al.* (2009). [↑](#footnote-ref-8)
9. Stasavage (2011). [↑](#footnote-ref-9)
10. Brenner (1993). [↑](#footnote-ref-10)
11. Blockmans (1998). [↑](#footnote-ref-11)
12. C.f. Bates and Lien (1985). [↑](#footnote-ref-12)
13. Drelichman and Voth (2014). [↑](#footnote-ref-13)
14. Hoffman*, et al.* (2000). [↑](#footnote-ref-14)
15. That Englishmen were “very lightly taxed” is a common assumption in the broader literature; Pipes (1999, 133). [↑](#footnote-ref-15)
16. Southern (1970, 152) cited in Kaeuper (1988, 63). [↑](#footnote-ref-16)
17. De facto, much of that population was under English control, as English kings were vassals of the French crown for the Angevin territories. But de jure that population should have been under French ultimate rule, for extraction purposes as well. That it was not was a symptom of French royal weakness. [↑](#footnote-ref-17)
18. Fryde (1991, 248-50). [↑](#footnote-ref-18)
19. Willard (1934, 163). [↑](#footnote-ref-19)
20. Levi (1988). Levi notes, however, that this capacity increased after Parliament formed. That is certainly the case, but the argument here is that this capacity preexisted parliament. [↑](#footnote-ref-20)
21. McFarlane (1965). Dukes were higher in rank, but emerged later (in the 1330s). [↑](#footnote-ref-21)
22. Edmund of Almain, Edward I’s cousin. [↑](#footnote-ref-22)
23. Fryde (1991, 249). His very valuable estate of Berkhampstead, yielding in that year £160 7s 4d, was taxed at the trivial sum of only £2 6s 9d. [↑](#footnote-ref-23)
24. He was taxed on eighteen of his properties; Fryde (1991). [↑](#footnote-ref-24)
25. Calculated using Officer and Williamson (2014); Vincent (2004a). \*Calculate GDP. [↑](#footnote-ref-25)
26. Vincent (2004a). [↑](#footnote-ref-26)
27. Prestwich (2004), Fryde (1992, 260). [↑](#footnote-ref-27)
28. Prestwich (2004). [↑](#footnote-ref-28)
29. See chapter 3.3.1. [↑](#footnote-ref-29)
30. Myers (1981, 141). [↑](#footnote-ref-30)
31. All nobles owed service, so this number may reflect exemptions as much as problems in the data. [↑](#footnote-ref-31)
32. Prestwich (2005, 271). The argument in the book is not one of royal omnipotence. For instance, Edward I could not force his magnates to accept military pay; Spencer (2014, 82). Despite such limitations, military extraction was much higher in England than in France (chapter 6). [↑](#footnote-ref-32)
33. Prestwich (2005, 131), Ormrod (1995, 88). [↑](#footnote-ref-33)
34. Willard (1934, 170-174). Resistance was not uncommon and was sometimes violent. [↑](#footnote-ref-34)
35. Stasavage (2003), Stasavage (2011). [↑](#footnote-ref-35)
36. North and Weingast (1989). [↑](#footnote-ref-36)
37. Drelichman and Voth (2011). [↑](#footnote-ref-37)
38. Fryde (1955), McFarlane (1947), Spencer (2008, 39-43), Schofield and Mayhew (2002). [↑](#footnote-ref-38)
39. Spencer (2014, 91-2). [↑](#footnote-ref-39)
40. Prestwich (1990, 42). [↑](#footnote-ref-40)
41. The importance of the clergy for parliamentary developments, typically neglected, has received recent attention by Bradford (2007). [↑](#footnote-ref-41)
42. For the summons of the clergy, see Denton (1981). [↑](#footnote-ref-42)
43. Richardson and Sayles (1981, 231), Lunt (1939, 175-418), Denton (1980, 297-301). [↑](#footnote-ref-43)
44. Denton (1981, 98-99). [↑](#footnote-ref-44)
45. Judges were thought to be ecclesiastics until the time of Edward I, but today the role of laymen is more fully appreciated. The traditional view is stated in Pollock and Maitland (1898, 133-5, 205). See also Turner (1985, 88-107). [↑](#footnote-ref-45)
46. Merchants offered military service exceptionally (only four in this sample) and usually because their commercial activities gave them access to shipping or to provisioning materiel, not due to tenurial or other obligation. [↑](#footnote-ref-46)
47. Maddicott (2010, 287). [↑](#footnote-ref-47)
48. McKisack (1962), Roskell*, et al.* (1992, 43 and 43-53). [↑](#footnote-ref-48)
49. See also, Ormrod (2009), Holmes (1960), Liddy (2001), Nightingale (2000), Unwin (1918). [↑](#footnote-ref-49)
50. Brenner (1993), Stasavage (2003). [↑](#footnote-ref-50)
51. Stasavage (2014). [↑](#footnote-ref-51)
52. Maddicott (2010, 430). [↑](#footnote-ref-52)
53. For the role of compellence in royal loans in a later period, see Harriss (1963), Fryde (1955) [↑](#footnote-ref-53)
54. Maddicott (2010, 309). He suggests that the higher ranks “may have been less hostile” towards taxation, without offering an explanation; (2010, 221, 437). [↑](#footnote-ref-54)
55. Maddicott (2010, 221). The earl of Gloucester helped him, but the *ODNB* makes no mention of loans for him. [↑](#footnote-ref-55)
56. Vincent (2004b). [↑](#footnote-ref-56)
57. Matthew Paris (1852, 359). [↑](#footnote-ref-57)
58. Maddicott (2004), Maddicott (1994). [↑](#footnote-ref-58)
59. Maddicott (2010, 253). [↑](#footnote-ref-59)
60. Maddicott (2010, 269). [↑](#footnote-ref-60)
61. Beebe (1975, 127). [↑](#footnote-ref-61)
62. Maddicott (2010, 221), italics added. [↑](#footnote-ref-62)
63. Prestwich (1980, 141-2). See also the opposition by the Earl of Gloucester in 1288 and 1294; Maddicott (2010, 289), Prestwich (1988, 404, 457). [↑](#footnote-ref-63)
64. Matthew Paris (1852, 68). [↑](#footnote-ref-64)
65. Prestwich (2004). [↑](#footnote-ref-65)
66. Silver mines of Thuringia and Meissen allowed princes not to appeal to their subjects until the fourteenth century, as did the grain revenues for the Teutonic Order in Russia; Blockmans (1998, 35) [↑](#footnote-ref-66)
67. Maddicott (2010, 420). [↑](#footnote-ref-67)
68. Ormrod (1995, 91). [↑](#footnote-ref-68)
69. Willard (1934, 162). Exemptions were granted to churches holding lands, to towns, or to individuals, for instance to reward military service; Harding (2002, 211-21). [↑](#footnote-ref-69)
70. Ormrod (1995, 91). [↑](#footnote-ref-70)
71. Ormrod (2008, 643). [↑](#footnote-ref-71)
72. Christine de Pizan (1994, 20). [↑](#footnote-ref-72)
73. Henneman (1983), Contamine (1997, 25-32). [↑](#footnote-ref-73)
74. Contamine (1972, 176). [↑](#footnote-ref-74)
75. Henneman (1983, 5). [↑](#footnote-ref-75)
76. Besley and Persson (2009, 1218), Besley and Persson (2011). [↑](#footnote-ref-76)
77. Ertman (1997, 87). [↑](#footnote-ref-77)
78. Ertman (1997, 89). [↑](#footnote-ref-78)
79. Henneman (1978, 951). [↑](#footnote-ref-79)
80. Roberts (1956), Roberts (1967), Parker (1976), Parker (1996). [↑](#footnote-ref-80)
81. Provincial assemblies in the *pays d’états* retained an active role in tax collection; Potter (2003), Potter and Rosenthal (1997), Potter and Rosenthal (2002), Beik (2005, 201-2). [↑](#footnote-ref-81)
82. Henneman (1978, 948). [↑](#footnote-ref-82)
83. Kaeuper (1988, 68), Henneman (1976, 2). [↑](#footnote-ref-83)
84. Fryde (1979, 848). [↑](#footnote-ref-84)
85. Henneman (1971, 152). [↑](#footnote-ref-85)
86. Fryde (1991, 273). [↑](#footnote-ref-86)
87. Perroy (1952, 183), Genet and Le Mené (1987). [↑](#footnote-ref-87)
88. Major (1994). [↑](#footnote-ref-88)
89. Thompson (1991). [↑](#footnote-ref-89)
90. Clamageran (1867, 488-9). The establishment of the taille dated decades earlier Barzel and Kiser (2002), Henneman (1976, 310-11). [↑](#footnote-ref-90)
91. Rigaudière (1994, 177). [↑](#footnote-ref-91)
92. Kwass (2000). [↑](#footnote-ref-92)
93. Brewer (1990). [↑](#footnote-ref-93)
94. North and Weingast (1989). [↑](#footnote-ref-94)
95. Mann (1988). [↑](#footnote-ref-95)
96. O'Brien and Hunt (1993), O'Brien and Hunt (1999). [↑](#footnote-ref-96)
97. Strayer (1970, 52). [↑](#footnote-ref-97)
98. Prestwich (2006, 75), see also Verbruggen (1997, 167), Contamine and Blanchard (1992, 305). [↑](#footnote-ref-98)
99. See Appendix C. [↑](#footnote-ref-99)
100. I expand further on this in Boucoyannis (2017). [↑](#footnote-ref-100)
101. Barratt (1999). [↑](#footnote-ref-101)