

An Experiment of Social Equality?

The Case of the Calvinist Republic in Antwerp (1577-1585)*

Introduction

On 8 November 1577, the burgomasters and aldermen – who formed the core of the Antwerp city administration – made a remarkable complaint in the Broad Council. They had heard that some people were daring more and more to discredit them among the citizenry. One of the rumours was ‘that they [those of the citizenry] once had been betrayed by the lords and that they were at the point to betray them again. Furthermore, the lords oppressed the commune and they did not advocate their justices.’ It was clear that the burgomasters and aldermen cast a critical glance at the deans of the craft guilds who constituted a separate unit in the Broad Council. They assured everyone present that they wanted to maintain their authority ‘not to serve any particular interest but only out of love for the common welfare.’¹

The statements just mentioned were made in a period of profound political turmoil. A few months earlier the Spanish garrison had been expelled from the Antwerp citadel and the Antwerp city fathers had joined William of Orange’s rebellious movement (Marnef 1987, 2010). On 22 December 1577, a renewal of the city’s magistracy was organised under the supervision of the rebellious States-General. In practice, William of Orange had a strong hand in the election process. Earlier in the year he had declared that the Netherlands needed reliable politicians ‘who were good patriots, far from every form of ambition and avarice, only paying attention to the common welfare.’² There was, however, not only a process of political change but also a clear shift in the social policy conducted by the Antwerp city government. This social policy, I will argue in this chapter, was embedded in a specific framework of political decision making. The way in which the body politic was organised, the social recruitment of the political representatives and the political and ideological choices could influence and to a large extent steer a city’s social policy and social stratification (compare Stiglitz 2013 and Blondé, Hanus and Ryckbosch 2018). In the second part I will focus on the fiscal policy of the new Calvinist regime. The domain of fiscal policy was indeed the avenue par excellence to influence the social fabric within

* A more fully elaborated and annotated version of this chapter will be integrated in my book on the Calvinist Republic in Antwerp.

1 City Archives Antwerp (Henceforth: SAA), *Privilegekamer*, 1658, f. 161r°-163r°.

2 William of Orange to the States-General, 1 February 1577, in: National Archives Kew, *State Papers*, 70/13: 1062.

urban society: it could contribute to the production of social inequality or direct urban society towards more social equality.

A new political regime

In late medieval and early modern Europe, a city's institutional framework was in most cases the result of two factors. One was the power relationship between city and overlord resulting in the granting – but also the revocation – of privileges. The other factor was social relations and tensions within the urban community. The outcome of these two elements determined to a large extent who was in power and what kind of power they could exercise. The power balance could change over time. Collective actions and other forms of urban protest could lead to a broader participation of urban society, although this could be short-lived. At the same time, a mighty overlord could curtail the power of an ambitious and autonomy-driven city council (Friedrichs 2000). Antwerp was one of the four capital cities of the duchy of Brabant – a province that had displayed a strong constitutional tradition since the fourteenth century. In the sixteenth century, Brabantine cities continued to cherish their charters and privileges when they were put under pressure by a centralising Habsburg monarchy (Marnef 2007). As a mighty commercial metropolis, Antwerp succeeded fairly well in maintaining her autonomy although there were more and more infringements during the first decade of Philip II's reign. As in most European cities, the city council – called the *magistraat* or magistracy – was the engine of the daily administration and political decision-making process. The two burgomasters and 16 or 18 aldermen serving in this body were renewed annually. The Regent and the central government in Brussels chose the aldermen from a list submitted by the city council. In practice, a small group of interconnected noble or semi-noble families played a dominant role in the city council. In particular marriage into one of these established political dynasties could open the field for representatives of new families. Merchants rarely found their way on to the city council and craftsmen, who had acquired a fixed number of seats in some neighbouring towns, were altogether absent (Marnef 1996, ch. 2; Everaert 2019).

There was, however, still room for broader political representation. In a recent book, Maarten Prak (Prak 2018, ch. 2) emphasised that forms of citizen participation in the political and administrative processes of medieval and early modern towns were much more common than is usually acknowledged. He refers to the existence of Common or Broad Councils – a kind of general assembly advising the town or city council – to the inclusion or consultation of citizen representatives – often guild deans – in core government institutions, and to direct or indirect elections for municipal office. Using two data sets covering European cities and towns in the medieval and early modern period,³ Prak argues that guilds were represented in the city councils of nearly half of the towns with a concentration in the southern part of Germany and the southern Low Countries. Broad Councils also existed in nearly half of the towns but there was no clear geographical

³ Based on Wahl 2015 who included 104 towns and on Prak 2018, appendix 1 pp. 80–88, which contains data about urban representative institutions in 1500 and 1700 in the large towns and cities of seven European countries.

pattern here. At the same time, the database reveals a peak in the number of representative institutions around 1500. In the sixteenth and seventeenth centuries a process of gradual decline took place. Yet in many places informal political participation emanating from guilds, neighbourhoods and civic militias continued to play a role. The Dutch Republic offers an interesting case in point. There, the civic militias served as platforms for the articulation of political claims and as vehicles for citizen agency in general (Prak 2018, chs. 5 and 7). In the Holy Roman Empire a number of cities supporting the Protestant Reformation movements gained power at the expense of the territorial overlord, although in the long term most of them proved unable to safeguard their autonomy and independence (Schilling 1992, ch. 1).

In Antwerp, too, political and religious change went hand in hand once the city joined the Revolt in 1577. The institutional framework rapidly underwent profound changes while many more citizens were involved in the political decision-making process. To start with the city council or magistracy, the profile of the burgomasters and aldermen altered significantly. This was already clear with the first renewal of the magistracy in December 1577. Most city fathers were still Catholic but their social profile was different. Many representatives of the traditional ruling families had been removed and several newcomers or *homines novi* made their entrance on the city council. When we bring together the information about all the city fathers appointed during the Calvinist Republic, we see that all the traditional elite families except one disappeared from the city council. Henceforth, new leaders dominated the political arena. The majority of them were Calvinist and university trained while several belonged to the commercial class (Marnef 2010, 27-29).

The burgomasters and aldermen active on the city council represented broader segments of urban society than did their predecessors. Yet, a larger social representation was primarily achieved in the Broad Council. This council consisted of four branches: the magistracy as the first; the ancient or former aldermen as the second; the four headmen (*hoofdmannen*) and 26 wardmasters (*wijkmeesters*, two for each of the 13 wards) as the third; and the deans of the craft guilds as the fourth. The wardmasters – mostly rich merchants – represented the well-to-do citizenry, while the deans of the guilds gave a voice to the aspirations of the urban middle classes. The Broad Council was not a new institution. Prior to the Revolt of 1577, it had been convoked from time to time, especially when the central government was in need of extra money (Kint 1996, 314-315; Marnef 1996, 17-18; Masure 1986, esp. 59-60). During the Calvinist Republic, however, the Broad Council developed from its early beginning into a nearly permanent assembly. At the same time, the Council's jurisdiction broadened significantly. The members of the Council not only deliberated about financial and fiscal matters but dealt with a huge variety of topics, including the many political and religious issues which were at stake during the Dutch Revolt.

Another body that gave more weight to the Antwerp citizenry in the political decision-making process was the civic militia. One of the first decisions the Antwerp city fathers took after the expulsion of the Spanish garrison was to raise a permanent civic militia. A city ordinance of 12 December 1577 regulated all aspects of the civic militia's organisation and functioning (Génard 1864a, 189-211). The ordinance was issued and proclaimed by the city council but had been drafted under the supervision of William of Orange and – not unimportant – with the advice of the Broad Council. The civic militia consisted of 80 companies of 200 citizens each. In principle, all male citizens aged between 20 and 60

qualified for incorporation. An 81st company consisting of 200 young men was added as a separate unit. Each company was headed by a captain who commanded a number of minor officers. Next to the civic militia there were six shooting companies or *schuttersgilden* comprising 100 men each. In general, the shooting companies were considered a kind of civic elite troop. Members of these companies were all Antwerp citizens but free of service in the civic militia.

During the Dutch Revolt, the captains of the civic militia and the deans of the shooting companies were often consulted when the city governments had to take important decisions, and this also happened during the Antwerp Calvinist Republic. The captains and deans were not involved in the political decision-making process in an institutional or structural way. Nevertheless, the city council more than once asked their opinion when important issues were at stake. For instance, the captains and deans gave their advice about the eternal religious peace of 1579, the abolition of the public exercise of the Catholic religion in 1581 and the negotiations about the capitulation in 1585.⁴ In one way the captains and deans were treated as if they too were members of the Broad Council.

It is beyond doubt that the quasi-permanent Broad Council and the mainly informal but real impact of the civic militia and the shooting companies created a broader social underpinning of the urban political fabric. There is however one element that we have to take into account: during the Calvinist Republic Antwerp became more and more a divided society. During the first years of the republic, most Catholics joined the new regime and the rebellious movement. Catholics too had indeed suffered from the Spanish policy. The terrible effects of the Spanish fury of 1576 were still in everyone's minds, Catholics and Protestants alike. Yet, soon after the early years, there was a forceful politico-religious polarisation closely connected to the course of the Dutch Revolt. Catholics increasingly alienated themselves from a revolt that threatened the chances of practising their own religion. The Calvinists, on the other hand, began to see Catholics more and more as politically unreliable. As a consequence, in the city council, the Broad Council and the companies of the civic militia Catholics and Protestants started to perceive each other as opponents. In the craft guilds, there were in 1580-81 serious discussions and even power struggles between Catholics and Protestants, especially on the occasion of the annual election of the deans (see e.g. Serrure 1859-1860). Similar struggles took place in other civic corpora. In most cases, the Protestants, and especially the Calvinists, won because they could rely on the military power in and around the city. As a consequence, we may assume that the representative bodies active during the Calvinist Republic more and more represented the Protestant part of the urban population. Yet, the gradual process of a Calvinist take-over of power does not rule out the fact that the representative administrative bodies took decisions which were favourable for both Protestants and Catholics, especially in the social domain. This brings us to the second part of this chapter.

4 I refer here to my forthcoming book on the Calvinist Republic in Antwerp.

Fiscal inequality in late-medieval and early modern cities

The profound changes in the institutional framework entailed that the social policy of the Antwerp city government was no longer the preserve of a small and self-interested elite. This new situation created opportunities for a shift in the fiscal policy conducted by the Calvinist regime. This fiscal policy concerned and touched all inhabitants within the city walls and may therefore serve as an indicator for the overall social policy.

We can understand the complex domain of fiscal policy and practice only if we look at the situation prevailing before the start of the new regime. An important feature of the tax system in the late medieval and early modern cities was that indirect taxes were completely dominant (see also ch. 9). These regressive taxes, commonly called *accijnzen* or excises, were retail and consumption taxes levied on foods and beverages, i.e. grain and beer. In other words they concerned essential products consumed by the rich, the middle classes and the poor people alike. Yet, the last category had to spend a much bigger part of their income on primary consumption. As a consequence, taxes on beer and grain hit the rank and file people much harder than the rich. Furthermore, some privileged categories in urban society, such as the clergy, were often exempted from these indirect taxes. In the fourteenth and fifteenth centuries indirect taxes in the towns of the southern Netherlands produced between 63 and 98 per cent of the global urban income (Blockmans 1987, 77-79, esp. table 1; also Van Uytven 1982, 242, table 6). The situation in sixteenth-century Antwerp was completely in line with these late-medieval figures. In 1531-42 the taxes on beer, wine and grain realised on average 80.6 per cent of the city's income ('t Hart and Limberger 2006, 41-43, 67-68).

The growing fiscal demands of the central state further increased the tax burden. This process started as early as in the fifteenth century under the Burgundian dukes, who put more pressure on the cities through a number of subsidies or *beden*. In the cities this caused an increase in public debt and a steady rise in the already high level of excises. It is hardly surprising that the expanding tax burden, which put constant pressure on real household income, led to several tax revolts such as those of Bruges (1436-38) and Ghent (1447-55) (Blockmans 1987, 83-90; Tracy 1994, 576-578). In the duchy of Brabant, there were tax revolts in 's-Hertogenbosch (1525) and Brussels (1528 and 1532) (Van Uytven 1986; Marnef 2001, 88-90). How sensitive the issue of the rising tax burden was became equally clear in Antwerp in 1554. When Charles V asked for new subsidies in order to finance his ongoing wars a social uprising started in the summer. People belonging to the urban middle classes and simple workers voiced grievances that were clearly connected to the economic and social malaise of the early 1550s. In particular, Gilbert van Schoonbeke's brewery monopoly and the way beer excises were collected were targeted. Some people cried that the excise collectors were 'villains and blood boozers' who stripped the skin off their bones. Hugo Soly emphasised that the representatives of the urban middle classes were the real engine behind the social protest but, at the same time, they did not want to unite with the discontented workers (Soly 1970). The social protest movement of 1554 also revealed that there were widespread rumours about the corruption of the acting ruling class, which was prepared to collude with an industrial monopolist such as Gilbert van Schoonbeke. In this regard, the rumours spread in November 1577 that the commoners

‘once had been betrayed by the lords and that they were at the point to betray them again’, undoubtedly referring to the social uprising of 1554.

Towards a more equal society? The fiscal policy of the Calvinist regime

The fiscal policy conducted by the Antwerp city government during the Calvinist Republic is well documented since it was the subject of many proposals and discussions in the Broad Council. Furthermore, it is possible to check whether the four members or branches of the Broad Council expressed opinions which were typical for the social layers they represented. The Broad Council had already met before the citadel was liberated from its ‘Spanish’ garrison at the beginning of August 1577. In July 1577, the members of the Council pleaded for the departure of the garrison and wanted to take the city’s defence into their own hands.⁵ This issue returned once the citadel had been liberated and the city government followed the rebellious movement of the States-General and William of Orange. Requests by the States-General to contribute to the financing of the war immediately reached the agenda of the Broad Council and they would continue to do so over the next eight years. It was certainly not by accident that from the very beginning the deans of the guilds present in the Broad Council coupled political claims with the approval of new taxes and loans.⁶

When we look at the decisions taken by the magistracy and the Broad Council we see that they indeed developed a new fiscal policy. A leading principle that often returned in the arguments underpinning the decisions was that the strongest shoulders had to carry the heaviest burden. This principle was present in a capital imposition proclaimed by the States-General at the end of 1577 in order to pay for the foreign regiments which had to leave the Low Countries. The tax rate was established not on someone’s wealth but on status and social hierarchy, and included members of the clergy, the nobility and the third estate. Bishops, abbots and high-ranking noblemen were taxed by an amount ranging from £100 to £600, while artisans of modest standing paid 7 *schelling*.⁷ It is not clear to what extent this capital imposition was levied, but the long list reveals how the administration of the rebellious States-General developed a strong sense for gradual hierarchy in both cities and countryside.

The idea of taxation according to status was also present in a list of *generale middelen* proposed by the States-General in order to carry the burden of war. This list was in fact a package of different taxes to be levied on a variety of products. On 15 March 1578, the magistracy introduced this tax proposal in the Broad Council and immediately started the discussions.⁸ The list of *generale middelen* contained, among other things, a luxury tax on

5 SAA, *Privilegekamer*, 1658, f. 104v°-105v°, 106r°-107r° (19-24 July 1577).

6 Ibid., f. 123 ff. (September and October 1577).

7 The complete list is printed in *Lijst gepubliceerd in Personele ende gewillige contributie* (1577), and is also in SAA, *Privilegekamer*, 1658, f. 88r°-101r°. An analysis is in Dambruyne 2002, 349-355. The amounts are in guilders or pounds *artois* of 40 *groten* Flemish.

8 SAA, *Privilegekamer*, 1658, f. 220v°-232v°. The opinion of the deans of the guilds is in *ibid.*, f. 233v°-236v°. See also the published list: *Listen vande generale middelen* (1578).

wearing silk clothes. The underlying idea was that while conspicuous luxuries could not be banned, they certainly deserved extra taxation. The arguments for the introduction of this new tax contained a social vision with even an anti-Spanish flavour: '[k]nowing that the pomposity planted by the Spaniards in these lands is so excessive and so rooted in the people through their abundances and costly attire of silk, so that it is nearly impossible to distinguish the mistress from the servant, the noble woman and noble man from the burgher and the tradeswoman, exceeding among them in pride and bombastic behavior'.⁹ The proposed ordinance contained a long list of categories of clerical and lay people, each with the accompanying taxation payment, ranging from 100 guilders for a bishop to 3 guilders for a servant or his widow. The burgomasters and aldermen were prepared to consent to its levy for one year but suggested some modifications indicating that the imposition of a sumptuary tax was a delicate balance. For the *rentier* class, for instance, they suggested a distinction between those who were powerful and who had thus far worn silk clothes and those of little authority who had not worn silk. The deans of the guilds were thinking on the same lines although they suggested using discretion while collecting the tax. Unfortunately, the sources left do not allow us to assess how such a complex sumptuary tax was put into practice. In any case, the opinion of the deans of the guilds seems to confirm the observation that in sixteenth-century Antwerp silk was certainly not the monopoly of the elite, but was also well spread among the urban middle groups. This wider distribution undoubtedly made the tax on silk clothes attractive for the tax system of the *generale middelen*. (Blondé et al., forthcoming)

The two taxes introduced by the States-General in 1577 and 1578 show that there was a deliberate aim to limit fiscal exemptions as much as possible. It was especially the clergy – male and female – who were targeted. A similar concern comes to the fore during the deliberations in the Broad Council. On 27 January 1578, for instance, the deans of the guilds argued that no one, lay or clerical, should be exempt from taxes. On the contrary, everyone had to contribute according to his quality. Only those who lived off alms qualified for exemption.¹⁰ The religious peace proclaimed by the Antwerp city government in June 1579 stipulated that the clergy were subject to the civil authorities and that they had to contribute to indirect taxes, direct taxes as the 10th and 100th penny taxes, and to all other duties (Prims 1954, 41). At this point, the new regime achieved a break with the past. The clergy's fiscal exemptions were however an old problem in urban society, as they conflicted with the 'moral economy' of the urban community. Already in the medieval period lay people were complaining that they had to pay taxes on the beer they consumed while the clergy, especially the better-off parish clergy and those belonging to the rich male monasteries, were not taxed on their large quantities of quality beers and wines (Van Uytven 1968, 96-98).

Another instrument used by the city government in order to call upon the wealthiest in urban society was the technique of forced loans. These forced loans were attractive when the city had to raise money in a short time span. In theory, the city fathers promised to reimburse all contributors. In practice, this promise was far from certain since the city

⁹ The quotation in SAA, *Privilegekamer*, 1658, f. 225v°-226r°.

¹⁰ *Ibid.*, f. 203v°.

Table 1: Forced loan of 52,000 guilders consented to in October 1579

N of people	Amount paid	Total
15	1000	15,000
25	400	10,000
60	200	12,000
100	100	10,000
100	50	5000

administration constantly lacked money. Strictly speaking, forced loans were not direct taxes, but they serve as interesting indicators for the social choices made by city governments in times of financial crisis. The number of people who had to contribute and the amounts they had to pay are particularly revealing. A forced loan brought together by a small elite or one which the urban middle classes had to contribute was the result of different policies (Dambruyne 2002, 457-467).

In October 1579, the Broad Council consented to a forced loan of 52,000 guilders to be paid during three consecutive months. The extra money was necessary for the payment of regiments in the service of the States and active around Antwerp. The forced loan was divided among 300 people, 'being the most principal and the most famous citizens and merchants residing in the city'. The 300 people were divided into five wealth categories, each having to contribute a specific amount for three consecutive months.¹¹

The first and richest category consisted of 15 people paying in all 15,000 guilders. In other words, the top 5 per cent of contributors paid 29 per cent of the entire loan. In category five, we see the opposite: 100 people or just one third of the total had to pay 5,000 guilders or 9.6 per cent of the total. Though we cannot compare the tax burden with the actual wealth of the people contributing, the fiscal principle nevertheless seems clear: the strongest shoulders had to carry the heaviest burden. The 15 richest contributors were all merchants or merchant companies. In the other four categories the merchant class was still completely dominant. With a total of 300 contributors, the forced loan of 1579 was aimed at a small financial elite, especially when we compare it with the forced loan of 1574. In 1574, the Antwerp city fathers levied a 400,000 guilder loan to which 2,036 people contributed. The amounts collected varied from 2 to 8,000 guilders (Marnef 1996, 9-10). In Ghent, two forced loans levied by the Calvinist regime in 1578 had 1,558 and 561 contributors (Dambruyne 2000, 462). To put the figures for Antwerp and Ghent in perspective we must of course take the overall population figure into account. Antwerp may have had between 80,000 and 90,000 inhabitants in 1574-79 and Ghent a good 40,000 in 1578 (Van Roey 1795, 96, 99, 101; Dambruyne 2001, 54-55).

It is interesting to see that the forced loan met fierce resistance and led to animated discussions in the Broad Council.¹² It was especially the deans of the craft guilds who

11 The list of the payments of the 300 is in SAA, *Rekenkamer*, 1823, f. 2 ff., SAA, *Privilegekamer*, 1656, f. 160v°-168v°, and State Archives Antwerp, *Fonds stad Antwerpen*, 3, f. 216-227. The list is partly published in Prims 1942-43, I, 188-191.

12 SAA, *Privilegekamer*, 1656, f. 145v°-157v°.

pleaded for the continuation of the forced loan. They argued that the merchants involved were wealthy enough to pay their share of the loan. In February 1580, the collection was resumed. If necessary, the captains and their civic militia were mobilised to force unwilling contributors to pay. The operation was successful. With an amount of 149,000 guilders collected the financial goal of the forced loan was almost completely achieved. 149,000 guilders was a substantial amount of money if we realise that in 1580 indirect taxes on beer totalled 282,000 guilders and those on wine 82,000 guilders (Van Aelst 2000, appendixes). Upon payment individual contributors received a written statement promising reimbursement, but it is unclear to what extent this was actually done.

The new city regime also tried to follow the principle of contributing according to wealth with a series of direct taxes levied from late 1577. To meet the financial demands of the States-General, eager to find 600,000 guilders in 1578, the magistracy proposed to organise a direct tax that would be collected on a weekly basis. While the poorest 3,000 households would be exempted, the remaining 10,000 households were supposed to pay, but in accordance with their social standing. On 25 January the magistracy, the old *schepenen* or aldermen and the wardmasters reached an agreement on a new proposal that was approved two days later by the representatives of the guilds.¹³ The results of the initial proposal and the final agreement are captured in table 2. Strikingly enough, the negotiations with the guild representatives did not result in a lowering of the tax rates for the lower social groups and the middling layers of society. Nor did the Broad Council wish to enlarge the group of poor households that were exempt from taxation. Indeed, even though, judging from the nominal and real house rent evolution, the Antwerp economy was already shrinking slightly, by no means were the relatively affluent and numerous middle classes of Antwerp society fundamentally affected in 1578. Conversely, however, in the final resolution the richest households carried significantly higher weight in the final tax burden, shifting the overall Gini-coefficient from 0.48 to 0.61 (figure 1).

These direct taxes of different types and techniques were mainly based on the value of immovable property. Owners of the property had to pay half of the tax and the tenants the other half. In the last years of the Calvinist Republic there was a social correction with two thirds to be paid by the owners. Especially during the period of the siege of Antwerp (July 1584–August 1585), the number of taxes on property grew significantly. Not all the direct tax accounts have been preserved but, based on the registers that have survived, we can conclude that the direct taxes raised more than 900,000 guilders. Even for a city like Antwerp this represents an enormous amount of money. These direct taxes were of course more ‘just’ than the indirect taxes, since the wealthy owners paid the bulk. Furthermore, a substantial part of the urban population was exempt because it was considered too poor to contribute. We know for instance that 4,635 people contributed to the direct taxes levied from November 1584 until April 1585, which means that around 75 per cent of the households were exempt (Van Aelst 2000, ch. 5; Van Roey 1968, 243–249).

The figures about 1584–1585 confirm the very difficult social circumstances experienced within the Antwerp city walls during the siege by Alexander Farnese and his Spanish army (Jongbloet-Van Houtte, 1986). It is therefore dangerous to conclude on the basis of this

13 SAA, *Privilegekamer*, 1658, f. 188v°–190v°, 202.

Table 2. Tax rates for the 'weekgeld' in 1578 in *stuivers*¹⁴

No. of households	Proposal Magistracy	Final decision of the Broad Council
3000	0	0
1000	1	1
1000	2	2
1000	3	3
1000	4	4
1000	6	6
1000	8	8
1000	10	10
1000	12	15
1000	14	20
500	16	30
400	16	40
100	16	60

exceptional situation that in sixteenth-century Antwerp there was a social polarisation process that led to the contraction of the middle groups (Dambuyne 2000, 504-505; Soly 1993, 38). Social relationships at the beginning of the Calvinist Republic are undoubtedly much more relevant to the sixteenth century. At that moment the ratio between those who could contribute to the direct tax of January 1578 and those who could not was precisely the opposite of that of 1584-85 indicating the existence of vital social middle groups.

The tax-related evidence presented above makes clear that the regime of the Calvinist Republic achieved a fundamental change in fiscal policy. The traditional focus on indirect taxes on retail and consumption was complemented by a variety of direct taxes. Here, the principle was that taxes were paid according to status and wealth. Another element, underscoring once again the new policy, is that the indirect taxes levied on daily consumption products were reshuffled. Taxes on common, cheaper beers were lowered and taxes on the better beers and on wine rose (Van Aelst 2000, ch. 4; compare Van Uytven 1961, 113-115). There is no doubt that there is a strong link between the new tax policy and the broader representativeness of the city government. It was especially the deans of the craft guilds who pushed in the Broad Council for a fairer tax system. The suggestion that the Calvinist Republics in the Southern Netherlands moved towards a less guild-based conception of the body politic (De Munck 2018, 103) therefore finds no supporting evidence in the case of the Antwerp Calvinist Republic. From 1577 onwards, the deans of the craft guilds played an important and often crucial role in the Broad Council, especially when fiscal matters were discussed.¹⁵

¹⁴ 20 *stuivers* = 1 guilder.

¹⁵ The socio-political role of the craft guilds has already been emphasised by Soly 1983, 129-130.

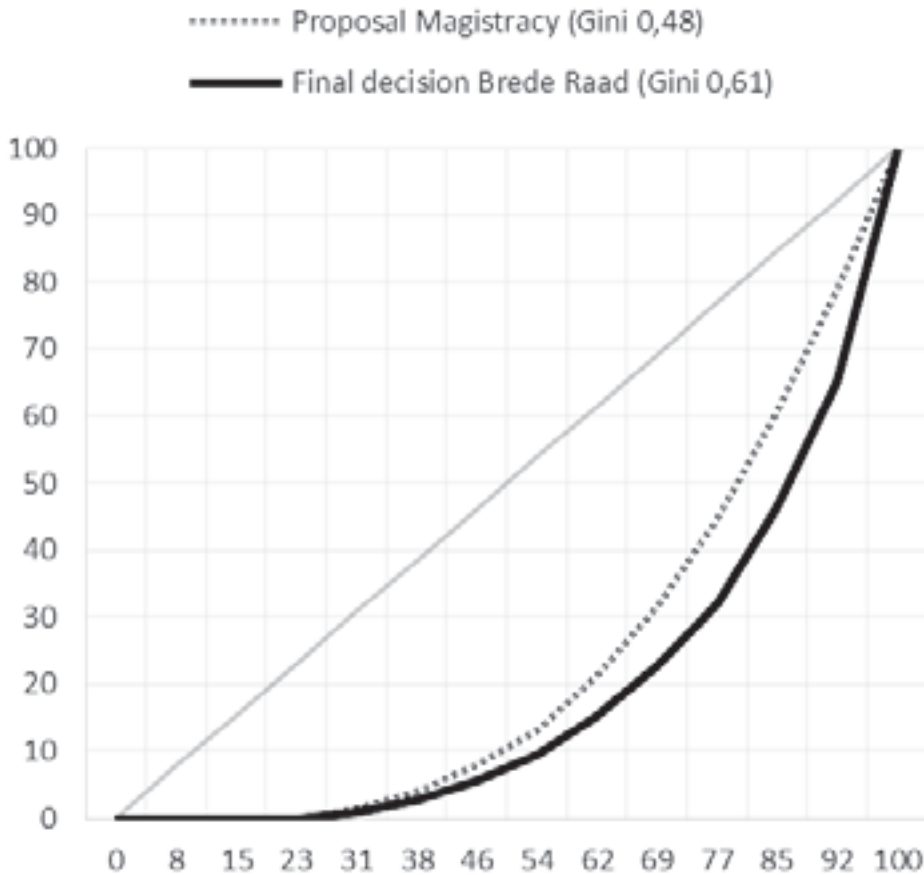


Figure 1. Fiscal burden *weekgeld* 1578, comparison of the initial proposal of the city magistracy with the final agreement reached in the Broad Council

The new tax policy however did not prevent the citizens of Antwerp from having still to pay a lot of taxes, probably more than they had done before, although the efforts were better divided over the urban society. One of the main features of the early modern tax system is that taxes were levied on the basis of the anticipated expenses and the accumulated debt. The circumstances of war caused a constant demand for money. Antwerp significantly contributed to the maintenance of the army equipped by the rebellious States. At the same time, the military needs of the city had to be covered. The building and maintenance of new fortifications, the purchase of munitions and the building of new forts around the city of Antwerp needed a constant flow of money.

Yet, there are indications that there was in general a willingness to contribute. This willingness can undoubtedly be linked to what specialists of present-day tax systems call 'tax compliance'. They argue that in societies with a transparent political and economic organisation, tax morale will be high (Prak 2018, 76, 79, with references). Something similar can be seen in Antwerp during the Calvinist Republic. New taxes were proclaimed only after they had been discussed and consented to in the Broad Council. The deans of the

guilds more than once stated that they were prepared to approve the taxes proposed 'if they were consented and levied in a general way'. By a general way they meant with the consent of the different bodies or branches of the Broad Council. Through this representative negotiation process the new taxes gained legitimacy in urban society. For the actual organisation and collection of the taxes the Antwerp city government could rely upon a sophisticated citizens' network: the captains and their civic militias. Also, at this level, the active involvement of citizens was helpful. The contrast with the situation in the late 1560s and the early 1570s is in any case striking. At that time, the Duke of Alva launched his new tax system based on real wealth and property. Historians agree that Alva's tax system was modern and fairer than what existed in the Low Countries (Grapperhaus 1982, 291-293). Yet his new tax system met heavy resistance because it was imposed and associated with a regime of repression and terror.

There is perhaps yet another element that was favourable to the new taxes: until 1583 the evolution of living standards was positive. Wages were relatively high and prices were under control. Here, too, the new regime conducted a social policy. The prices of basic consumer products were capped at a certain level so that they remained within the reach of the common people (Van Aelst 2000; Scholliers 1960, 142-143).

Conclusion

We can conclude that the Calvinist Republic was a successful experiment in social fairness. The new political regime and the new institutional framework open to different layers of urban society followed a different and more just fiscal policy. Many extraordinary taxes levied to finance the ongoing war were conceived and introduced by the States-General. Often, the Antwerp city government reluctantly accepted these taxes 'out of love for the fatherland and the common cause'. In the Broad Council there was however room to discuss how the new taxes should be implemented. The extensive records of the proceedings of this Council amply demonstrate how most members pleaded for a tax distribution that took into account the status and wealth of their citizens. From 1583 onwards there are indications that the States of Brabant came more and more to the fore when new taxes had to be levied (Génard 1864b). Maybe they came to play a role similar to that of the States of Holland which succeeded in creating a centralisation of the fiscal policy at provincial level (Fritschy 2003, 68-70). A few years later, however, Antwerp's contribution to the Revolt came to an end, so we cannot check whether there was a parallel evolution over the long term.

Another point we may not overlook in evaluating the fiscal policy of the new regime is that the Calvinists who gradually seized power were a minority. Yet it is undeniable that their social policy was also favourable to rank and file Catholics. It is however difficult to pinpoint how they matched a favourable social policy with an oppressive religious policy, especially in the later years of the Calvinist Republic. But that the social policy of the new Calvinist regime generated sympathy among Protestants and Catholics is undeniable. The new approach of the Calvinist regime is the more obvious when we compare it with what happened immediately after the city's capitulation in August 1585. With the new Catholic regime returned the dominance of the small group of elite families. They immediately

raised the indirect taxes on beer – even on the cheaper beers – and on grain (Van Aelst 2000, 109-112).

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