

# **Jahrbuch für Wirtschaftsgeschichte (JWG) 2002/2:**

## ***Preußen im Kaiserreich***

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**Oliver Grant**, Max Weber and "Die Lage der Landarbeiter im ostelbischen Deutschland": A statistical examination, in: Jahrbuch für Wirtschaftsgeschichte (JWG) 2002/2, S. 61-84.

**Michael Kopsidis**, The Creation of a Westphalian Rye Market 1820-1870: Leading and Following Regions, an Co-Integration Analysis, in: Jahrbuch für Wirtschaftsgeschichte (JWG) 2002/2, S. 85-112.

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## **Abstracts**

### **I. Abhandlungen und Studien**

#### **Mark Hallerberg, The Political Economy of Taxation in Prussia, 1871-1914**

##### *Abstract*

This paper examines the political economy of taxation in the Bundesstaat of Prussia during the Kaiserreich period. It examines how different factors of production with different levels of relative mobility, organized roughly along party lines, interacted with one another on taxation issues. It pays particular attention to the institutional composition of the Prussian state and how the institutions affected the mix of taxes the state levied. In particular, several elements of Prussia's electoral system, including the use of a three-class system, the distribution of electoral districts, and an indirect vote, guaranteed that large agricultural landowners would hold most of the power in spite of increasing industrialization. The parliament therefore consistently changed the tax code to reduce the burden on large agriculture.

#### **Mark Spoerer, Wann begannen Fiskal- und Steuerwettbewerb? Eine Spurensuche in Preußen, anderen deutschen Staaten und der Schweiz**

##### *Abstract*

Since a decade, economists discuss whether the increasing fiscal and tax competition among jurisdictions will lead to a "race to the bottom", i.e., a suboptimal low level of taxation which does neither allow to finance the efficient amount of public goods nor redistributionary measures. We investigate fiscal and tax competition in historical perspective. In particular we focus on when and why fiscal and tax competition became perceptible. Switzerland, the German states and, after the unification, the German Empire had a much more decentralized system of public finance than most other European countries. We find that in the last quarter of the 19th century tax competition became a seriously discussed issue both in Switzerland and Germany, especially Prussia. States and municipalities feared that increasing the tax burden on mobile production factors would frighten away wealthy taxpayers. Around the turn of the century, passive tax competition turned into active fiscal competition. Municipalities tried to offer a mix of attractive publicly offered goods and low taxes on mobile production factors to attract wealthy. We show empirically that the municipalities in and around Berlin were active in tax competition: the burden of direct municipal taxation was shifted from the income tax to impersonal taxes and the variance of income tax rates decreased. Moreover, whereas municipal income tax rates increased in the large Prussian cities, they slightly decreased in the Berlin area. The long-run historical analysis illustrates that fiscal and tax competition has experienced a secular increase since the 19th century. As this increase is driven by constantly decreasing transaction costs it is safe to assume that the incentives to migrate for fiscal reasons will continue to increase. Hence there are good reasons to fear that the downward pressure on the tax system will, at some time or other, outweigh the positive competitive effects which correct political failure.

#### **Oliver Grant, Max Weber and "Die Lage der Landarbeiter im ostelbischen Deutschland": A statistical examination**

##### *Abstract*

This paper considers the views of Max Weber on the condition of East-Elbian agricultural workers. Weber held that paternalist landowner attitudes had been replaced by capitalist, profit-maximising behaviour, and that this had led to a deterioration in the position of the workers. Statistical examination using a Kreis-level data set shows that, in general, large farms and estates increased employment opportunities, as did the introduction of sugar beet. In regions near to the border with Russian Poland this effect was reduced by the employment of Polish migrant workers, and this was also linked to sugar beet cultivation (as Weber claimed). However, Weber's view that the economic circumstances of eastern agricultural workers were deteriorating as a result of the erosion of pre-capitalist labour relationships is not supported by the available evidence. The impact of proximity to the border with Russian Poland on rural wage levels emerges strongly from the analysis. Weber's study can be interpreted as showing how traditional, or pre-industrial, institutions absorb surplus labour, but, when industrialisation starts to raise the overall demand for labour, these institutions decline and there is a consequent release of labour. However, the system was motivated by landowner self-interest not paternalism.