The New Regime of the Family

Persistent Effects of French Customary Law on the Gender Wealth Gap, 1791–1870

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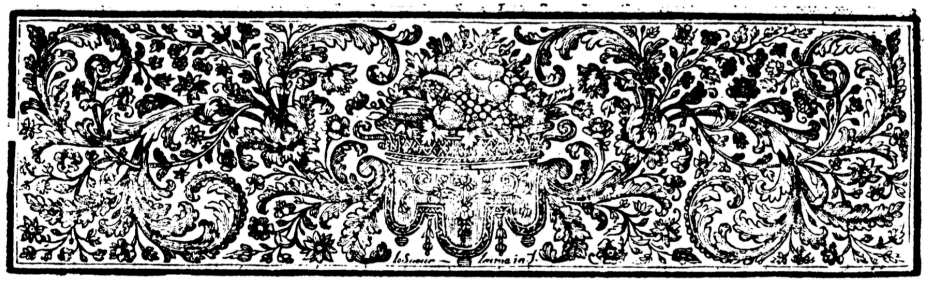


Outline



1. Motivation and Background
2. Literature Review
3. Dataset
4. Digitisation
5. Identification Strategy
6. Preliminary Results
7. Discussion
8. Conclusion

§ 1

Motivation and Background



Legal Equality may not be Enough

Le Genre du Capital - The "Gender" of Capital - Bessière and Gollac (2022)

- Wealth inequality between women and men is (re-)produced *within* families;
- The **family** should be seen **as an economic institution** that produces wealth, but also internal inequality;
- *Arrangements économiques familiaux* - **Economic family arrangements** (Bessière & Gollac, 2022, p. 16), which are considered private (donations, inheritance etc.)
- This **also happens under legal equality** - like under the *Code Napoléon*. Crucial is what the law does *not* specify.

Motivation

- **The French Revolutionary legislature aims to institute a New Regime of the Family** (Bourdieu et al., 2014)
- **Plouviez (2025, p. 15):** *The French Revolution [...] attempts to end the transmission of political power [...] but does not succeed in abolishing, nor even reducing the hereditary transmission of economic power."*
- **Women are not discriminated against in inheritance law.**
- **But: Especially the Code Napoléon allowed for some Continuation of pre-revolutionary practices:**
  - **Dowry** (*dot*) could be used to circumvent equal inheritance laws;
  - **Marriage contracts** allowed for inequalities within marriages.
- **Question:** Did formal legal equality translate into actual wealth equality?

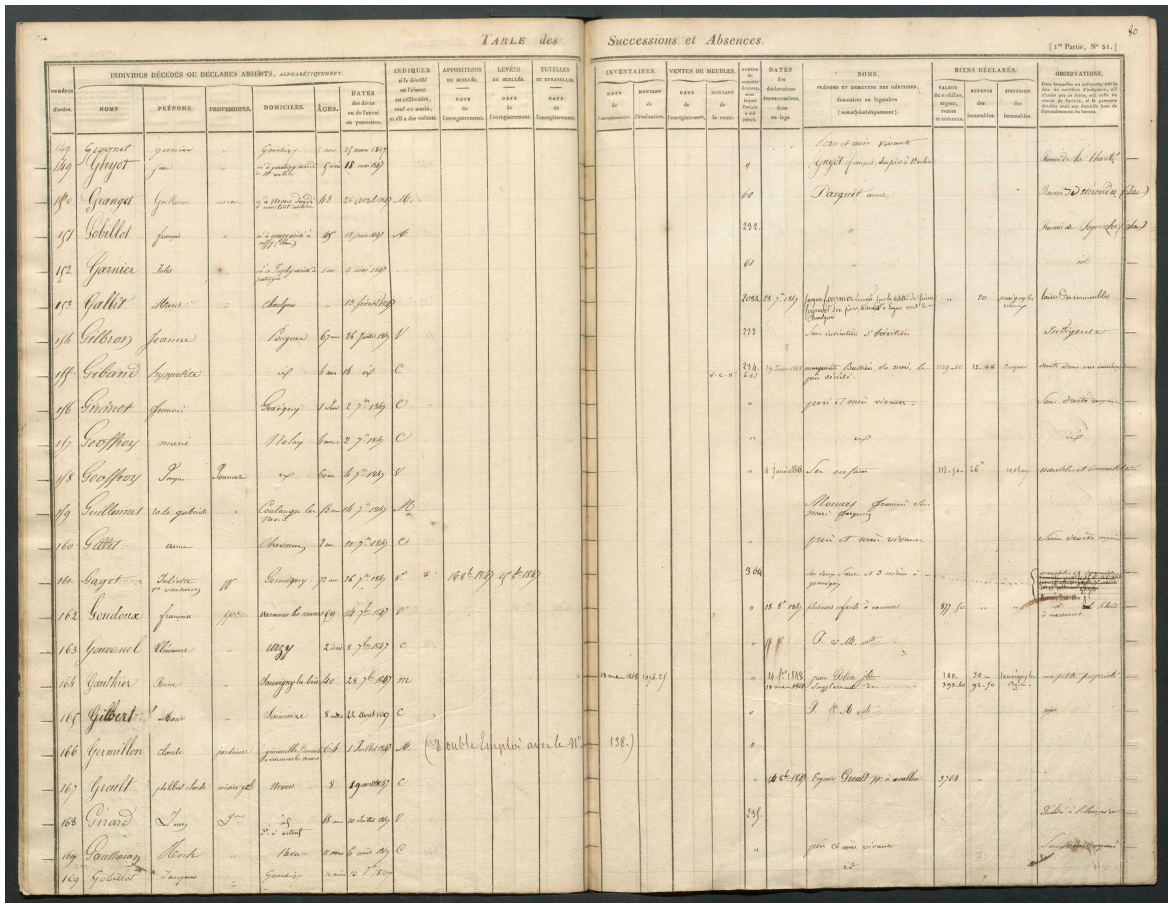
Research Question

Did ancien régime customary law undermine the revolutionary promise of gender equality in wealth accumulation?

Several possible mechanisms:

1. **Marital property regimes:** community property rules transfer control from women to husbands
2. **Customary Preference for Sons:** Notary practices can hide inequality in inheritance behind formal equality
3. **Dowry as pre-mortem disinheritance:** families give daughters their "share" early, potentially undervalued

A Data Source Exists - The *Tables des Successions et Absences*



§ 2

Literature Review



Literature Review

Inheritance Customs and Customary Law

- Large historical literature on inheritance customs/customary law (e.g. Goody et al., 1978; Hesse, 1979; Goy, 1988)
- Piketty (2011) and Alfani (2023) see inheritance system as crucial for inequality as they determine the inheritability of wealth.
- Economics literature on the effects of inheritance customs: Bertocchi and Bozzano (2015), Galasso and Profeta (2018), Bartels et al. (2022), (Gay et al., 2023), (Gay et al., 2024) Ogilvie and Schaff (2025), Chapelle et al.

§ 3

Dataset



The *Tables des Successions et Absences*

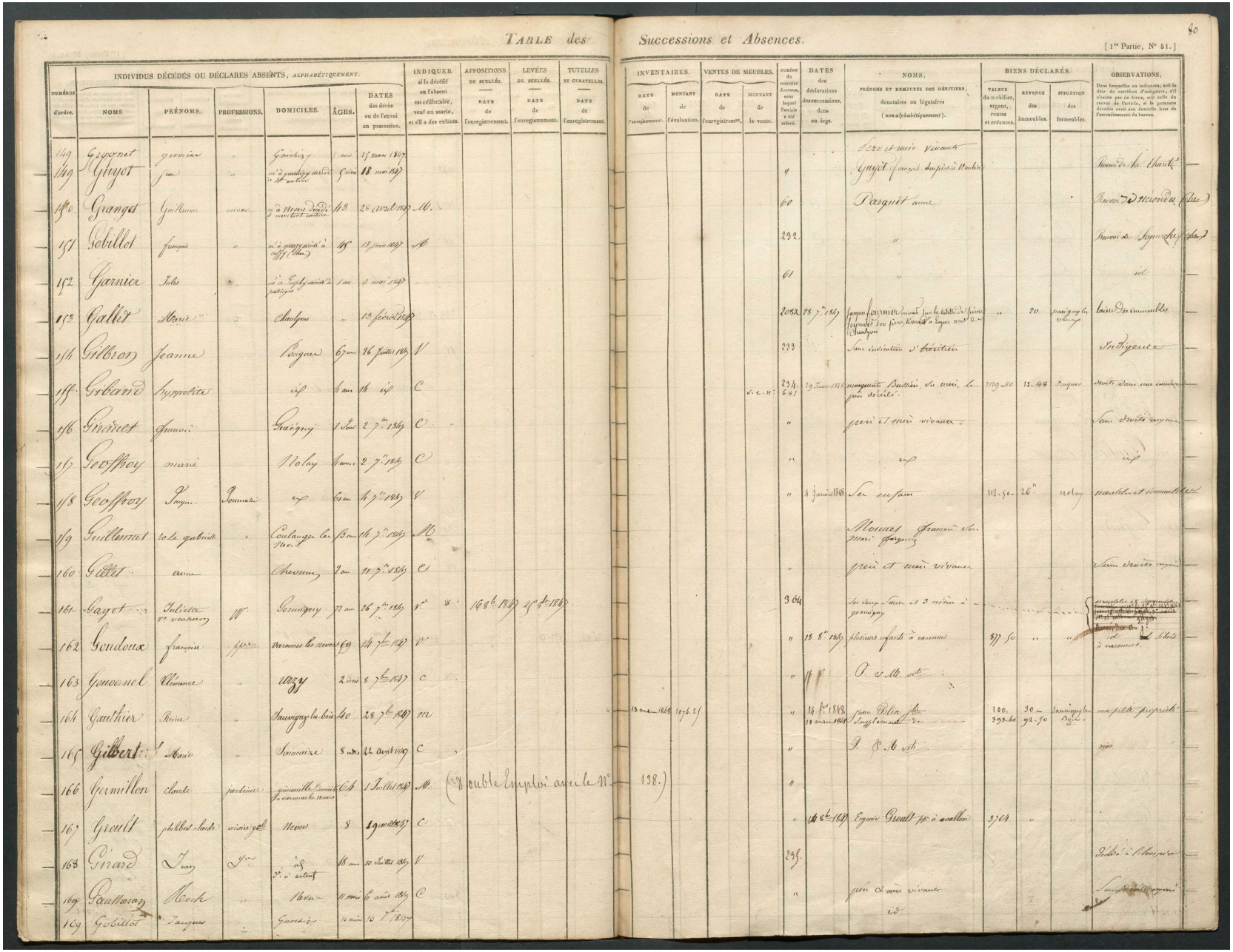


TABLE des Successions et Absences. [1re Partie, N° 51.]

NUMÉROS d'ordre.	NOMS	PRÉNOMS.	PROFESSIONS.	DOMICILES.	ÂGES.	DATES des décès ou de l'envoi en possession.	INDIQUER si le décédé ou l'absent est célibataire, veuf ou marié, et s'il a des enfants.	APPOSITIONS DE SCELLÉS. — DATE de l'enregistrement.	LEVÉES DE SCELLÉS. — DATE de l'enregistrement.	TUTELLES ET CURATELLES. — DATE de l'enregistrement.	INVENTAIRES. DATE de l'enregistrement.	INVENTAIRES. MONTANT de l'évaluation.	VENTES DE MEUBLES. DATE de l'enregistrement.	VENTES DE MEUBLES. MONTANT de la vente.	NUMÉRO du compte-courant, sous lequel l'article a été relevé.	DATES des déclarations des successions, dons ou legs.	NOMS, PRÉNOMS ET DEMEURES DES HÉRITIERS, donataires ou légataires (non alphabétiquement).	BIENS DÉCLARÉS. VALEUR du mobilier, argent, rentes et créances.	BIENS DÉCLARÉS. REVENU des immeubles.	BIENS DÉCLARÉS. SITUATION des immeubles.	OBSERVATIONS. Dans lesquelles on indiquera, soit la date du certificat d'indigence, s'il n'existe pas de biens, soit celle du renvoi de l'article, si la personne décédée avait son domicile hors de l'arrondissement du bureau.
149	Gregonet	germain	"	Garchizy	ans	15 mars 1847											Veuve et mère vivantes				
149	Guyot	jean	"	né à Garchizy décédé à St Aubin	1 jour	18 mai 1847									4		Guyot Francois Auspice à Aubin				Renvoi de la Charité
150	Granget	Guillaume	maçon	né à Nevers décédé à Nevers	43	28 avril 1847	M.								60		Parquet anne				Renvoi de Nevers (Nièvre)
151	Gobillot	françois	"	né à Guerchy décédé à Cuffy (Cher)	46	13 mai 1847	M								232		"				Renvoi de Guerchy (Yonne)
152	Garnier	Jules		né à Englefontaine décédé à Cambrai	1 an	6 mai 1847									61		"				id
153	Gallet	Henri		Chaulgnes	"	12 février 1847									2082	28 7bre 1847	Jacques Fournier demeurant Sous le Chastel de Jeanne Gagnebet son père demeurant à Lugny canton de Chaulgnes	"	20	Lugny le Vieux	Laisse des immeubles
154	Gilbron	Jeanne		Lugny	67 ans	26 Juillet 1847	V								233		Sans institution d'héritier				Inhygiene
155	Grbaud	hyppolite		id	4 ans 11 mois	id	C								234 641	29 Juin 1848	mineure Barbier du mari, le père décédé.	2109.80	11.66	Lugny	Reste dans ses meubles
156	Grenet	Francois		Garigny	1 Jour	2 7bre 1847	C								"		père et mère vivants				Sans testa mayen
157	Geoffroy	marie		Molay	3 ans	2 7bre 1847	C								"		id				id
158	Geoffroy	Jacques	Journalier	id	61 ans	4 7bre 1847	V								"	4 janvier 1848	Son exposant	113.50	26"	Molay	mobilier et immeubles
159	Guillermet	Sophie gabrielle		Coulanges les Nevers	8 ans	4 7bre 1847	M										Mesnet Francois Son mari Forgeron				
160	Gillet	anne		Chevenon	2 ans	21 7bre 1847	C								"		père et mère vivants				Sans testa mayen
161	Gayot	Juliette vve Vauperon	ménagère	Germigny	77 ans	26 7bre 1847	V	8	16 8bre 1847	25 8bre 1847					364		Les deux Sœurs et 3 nièces à Germigny				Inventaire et Vente du mobilier et immeubles situés à Germigny Reste dans ses meubles et immeubles situés à Germigny.
162	Gondoux	françoise	ménagère	Varennes les Nevers	69	14 7bre 1847	V								"	18 8bre 1847	Plusieurs enfants à Varennes	877 fr	"	"	id
163	Gouvenel	Clémence		Uzay	2 mois	4 7bre 1847	C								"		D. et Me. vivants				
164	Gauthier	Rose		Germigny la bas	40	28 7bre 1847	M				13 mars 1848	1074.25			"	14 8bre 1848 / 13 mars 1849	Jean Pelin fils Seigneurial	100. / 393.50	30 — / 92.50	Germigny la Bas	mobilier propriété
165	Gilbert	Marie		Sancerre	8 mois	22 Août 1847	C								"		D. et Me. vivants				père
166	Germillon	Claude	jardinier	Germigny la bas décédé à Varennes les Nevers	64	1 Juillet 1847	M	(Double Emploi avec le N° 138.)							"						
167	Greuil	philibert claude	ménager	Nevers	8	1 7bre 1847	C								"	14 8bre 1847	Eugenie Greuil fre à Avallon	3764	"	"	
168	Girard	Jean	Jre	id décédé à Asnois	58 ans	30 Juillet 1847	V								235						Décédé à Chevenon
169	Gaultron	Marie		Paris	11 mois	6 août 1847	C								"		père et mère vivants				Sans testa mayen
169	Gobillot	Jacques		Guerchy	10 mois	10 7bre 1847											id				

The *Tables des Successions et Absences*

The Source

- French inheritance tax registers used - among other sources - in Piketty et al. (2006, 2014)
- Universal coverage
- 1791-1870 (or until 1968), available for 71 of 95 *départements*

Contains information on:

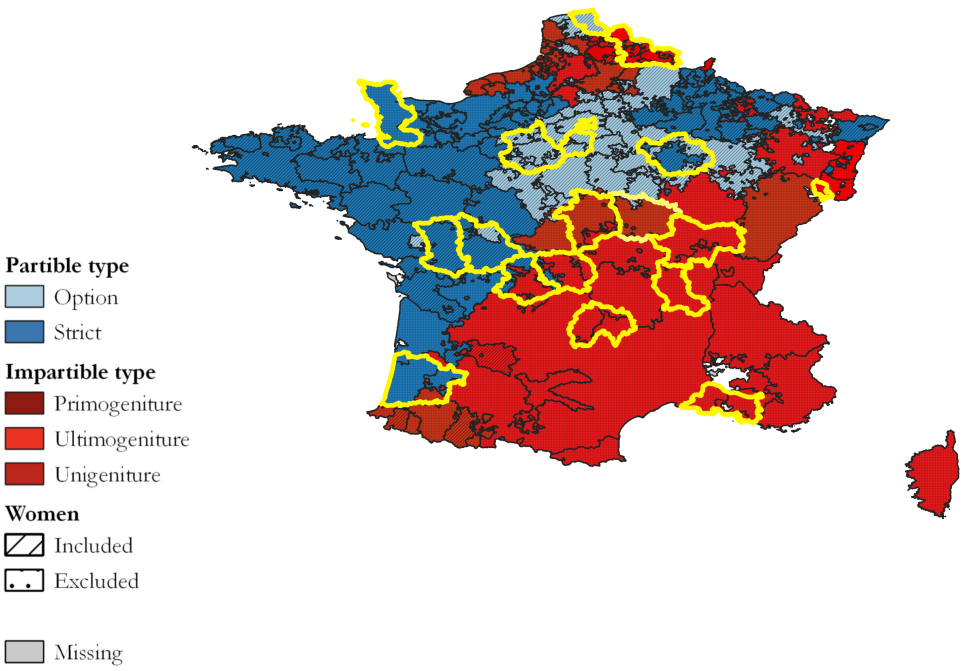
- Name
- Some indicators of wealth at death
- Occupation
- Date of death and age at death
- Information on inheritors or legatees

Data Availability | Choice of 1870 as cutoff | Different Forms of Wealth | Limitations of the Data

Institutional Context: Customary Law in France

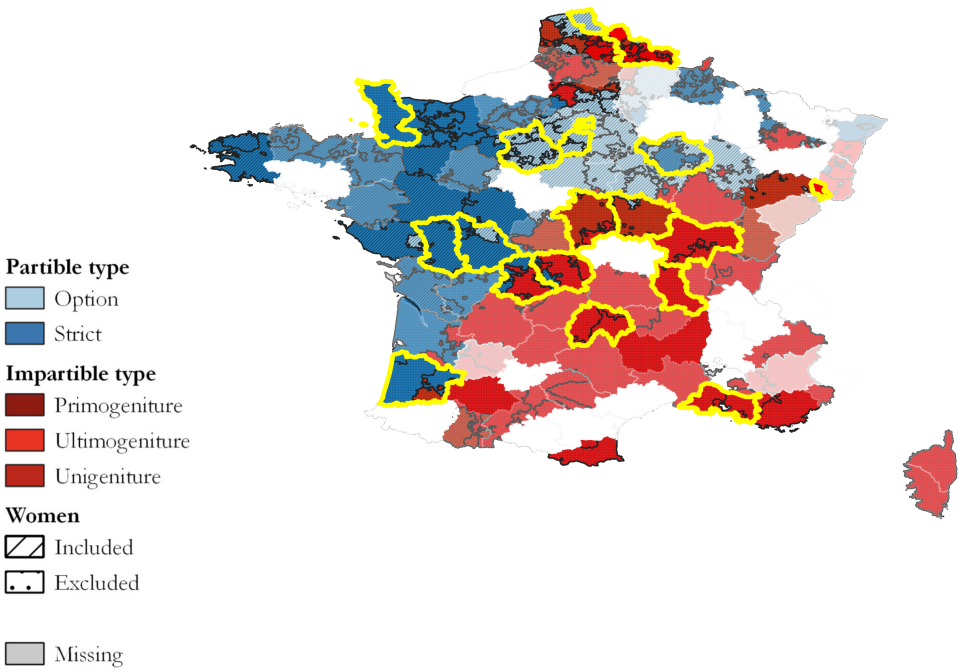
- **Pre-1789:** France had **different customary legal regimes** (*coutumes*, see Gay et al., 2024)
- **Varied dramatically across regions on:**
  - Marital property regimes (community vs. separate property)
  - Dowry rights and obligations
  - Widow's protections (*douaire coutumier*)
  - Succession rules (male preference)
- **Code Napoléon (1804):**
  - Allowed couples to opt for customary regimes: Marriage contracts, dowries
  - Permitted *préciput* (advantages to specific heirs)
  - Maintained women's legal incapacity in marriage
- **Result:** Substantial regional variation persisted into 19th century

Sample Selection and Inheritance Customs



- Aube
- Bouches-du-Rhône
- Cantal
- Cher
- Deux-Sèvres
- Essonne
- Eure-et-Loire
- Haute-Vienne
- Landes
- Loire
- Manche
- Nièvre
- Nord
- Paris
- Pas-de-Calais
- Saône-et-Loire
- Seine-Saint-Denis
- Territoire de Belfort
- Val-de-Marne
- Yvelines

Sample Selection and Inheritance Customs



- Aube
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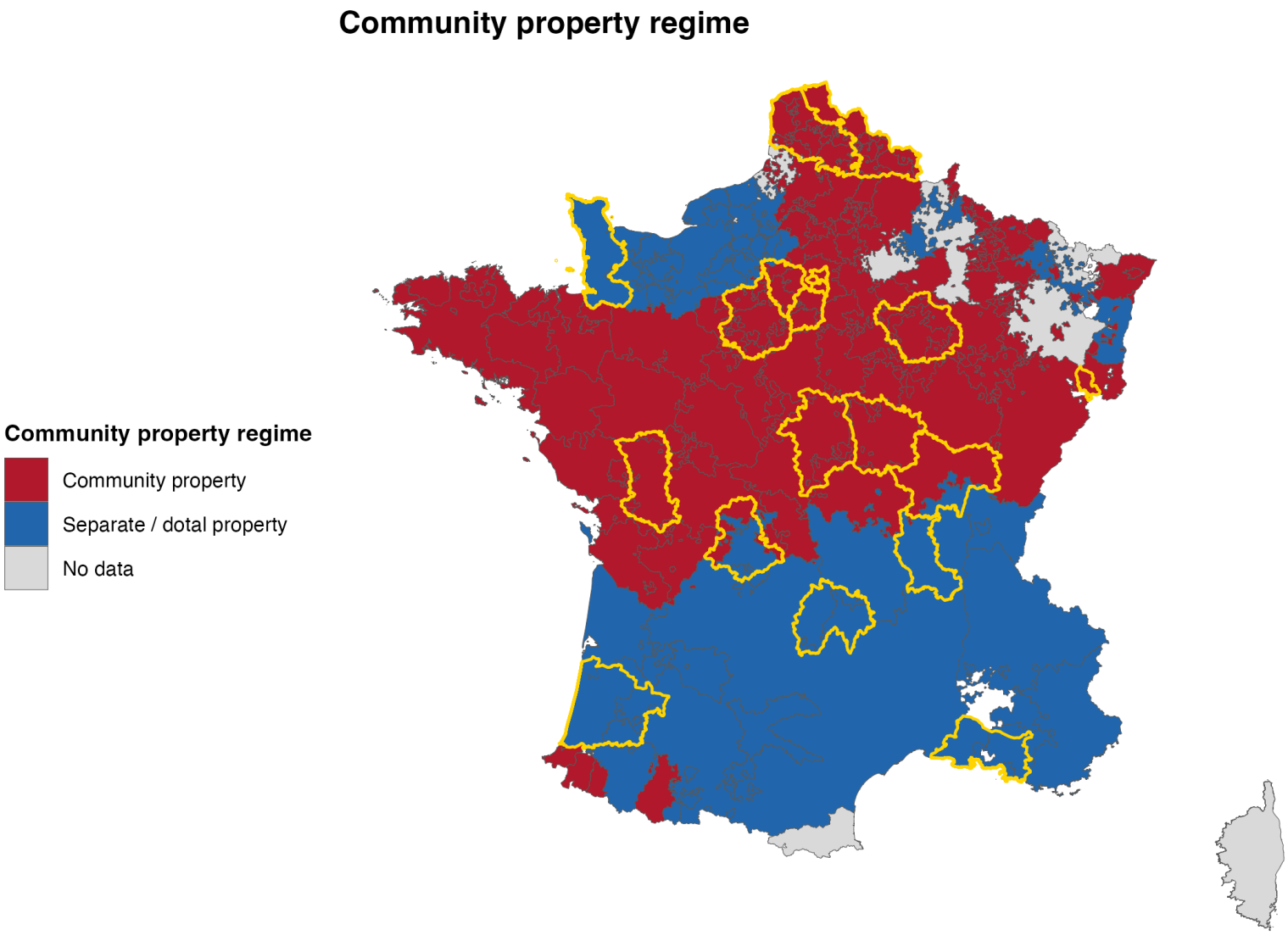
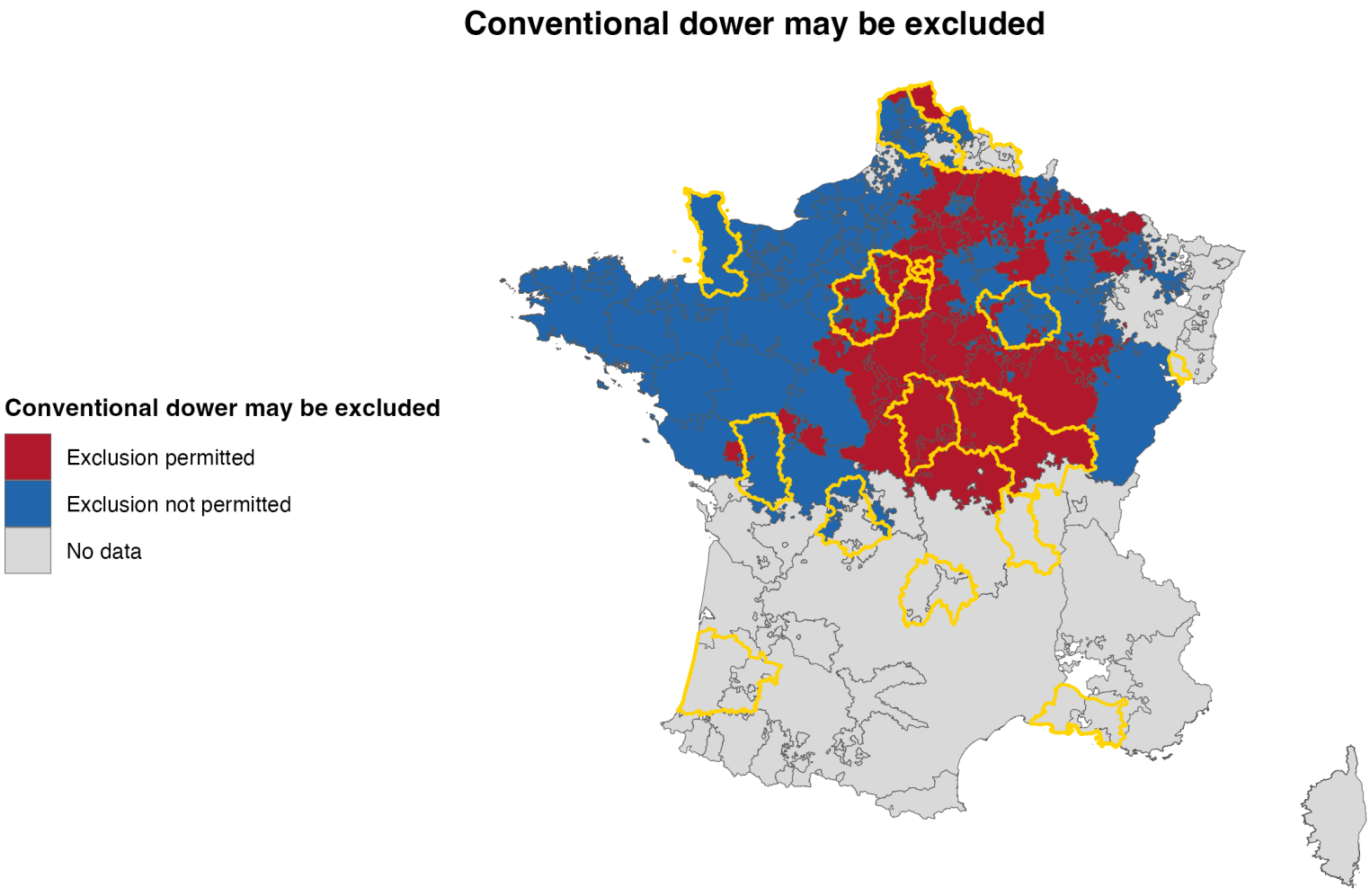
Community Property Regime



Yellow outline: departements in the digitised sample.
Customary areas: Gay, Gobbi & Goni (2024). Legal coding: Gobbi, Goni, Rigaux & Sutter (forthcoming).

Conventional Dower Exclusion



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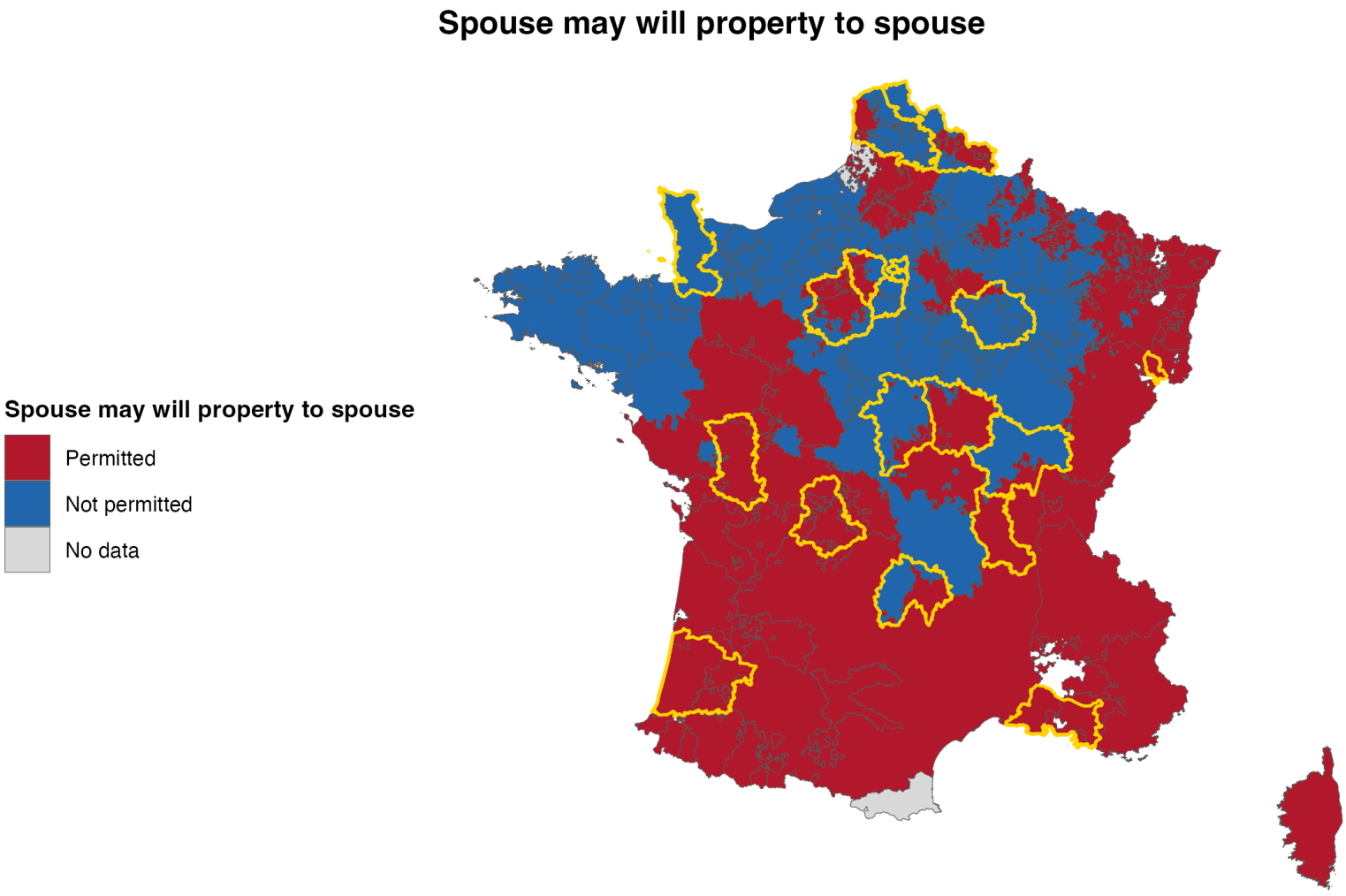
Inclusion of Spouse in the Will



Yellow outline: departements in the digitised sample.
Customary areas: Gay, Gobbi & Goni (2024). Legal coding: Gobbi, Goni, Rigaux & Sutter (forthcoming).

Dataset

We have digitised a cross-section of the available TSA for all the départements listed previously:

- We have digitised all the books that cover a year between 1791-1870 that ends in -2, as well as the year 1870;
- Since books span several years, this leads us to capture more than just these 9 years;
- containing **884,463 individual death records**;
- Largest existing dataset for wealth at death in 19th century France;
- from **293 Bureaux d'Enregistrement**;
- covering the period **1791-1870**;
- We match them to inheritance customs on the *bureau*-level using the *Customary Atlas of Ancien Régime France* (Gay et al., 2024).

Summary of the Data

Table: **Summary of the Data**

Period	Deaths	Non-zero Wealth Obs.	In %	Avg. log wealth	SD log wealth
1790–1800	62,360	13,340	21.4%	7.140	2.162
1800-–1809	109,994	27,248	24.8%	7.122	2.079
1810-–1819	154,885	39,067	25.2%	7.298	2.073
1820-–1829	192,351	44,172	23.0%	7.134	2.045
1830-–1839	243,284	48,336	19.9%	6.996	2.046
1840-–1849	258,101	48,983	19.0%	7.089	1.971
1850-–1859	253,396	53,909	21.3%	7.010	2.010
1860-–1870	274,305	52,194	19.0%	6.884	1.780
All periods	1,824,208	382,431	21.0%	7.041	1.987

Survival of Records Comparison with Existing Datasets

Customary Legal Traditions

Women's Rights in French Customary Law

- Joint forthcoming data paper with Paula Gobbi (ULB), Marc Goñi (Bergen), and Morgane Rigaux (Gobbi et al., tba)
- Hand-coded 36 variables related to women's discrimination for 142 customary areas in French pre-Revolutionary customary law.
- Use Google 2.5 Gemini Flash to recode. Compare to hand-coded dataset to taxonomise systematic AI errors.
- **Pipeline for encoding French customary law along more dimensions.**

§ 4

Digitisation



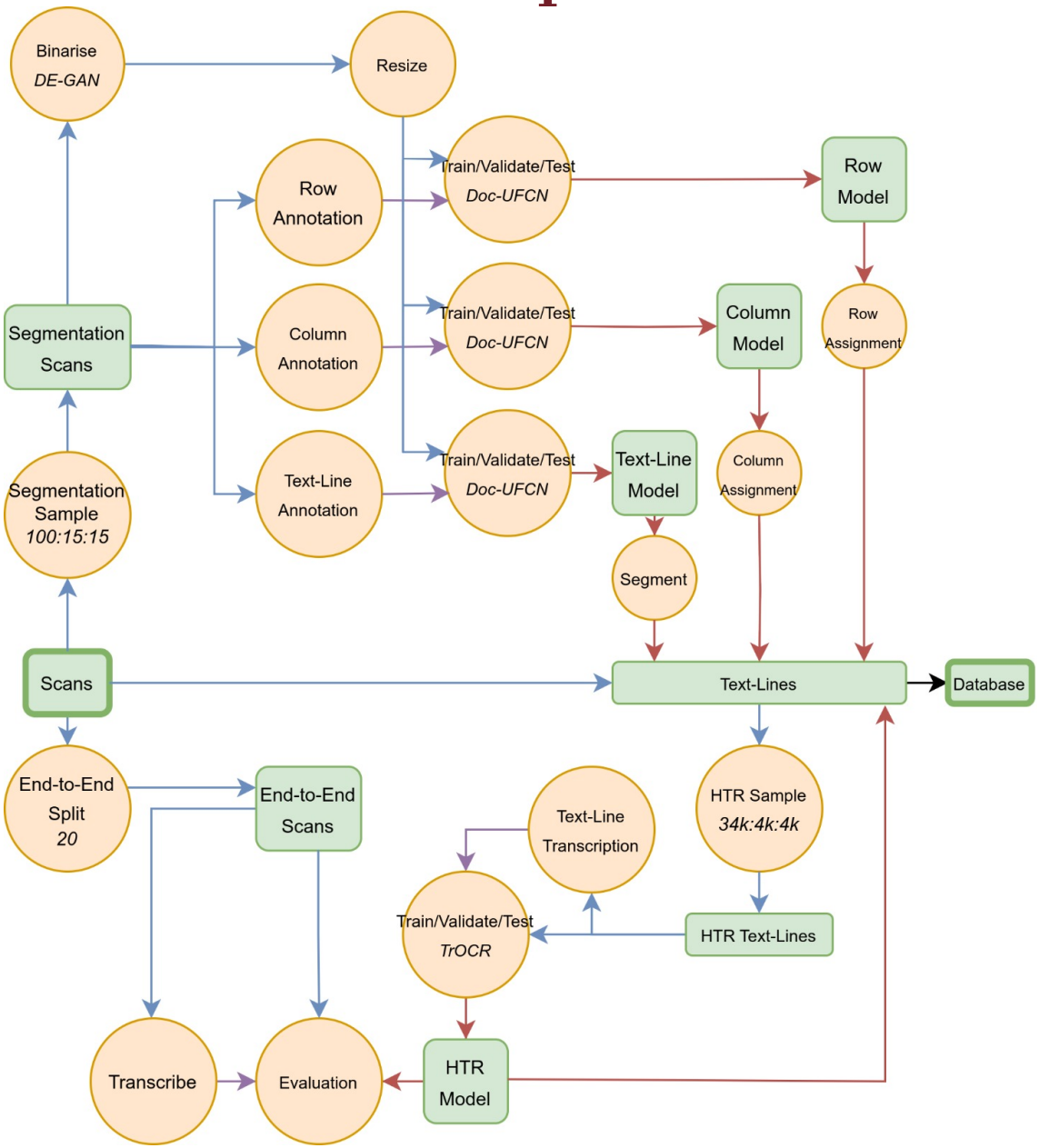
§ 4.1

Pipeline

Digitisation



Complete End-to-End Pipeline



Text Line Detection | HTR | Page Segmentation

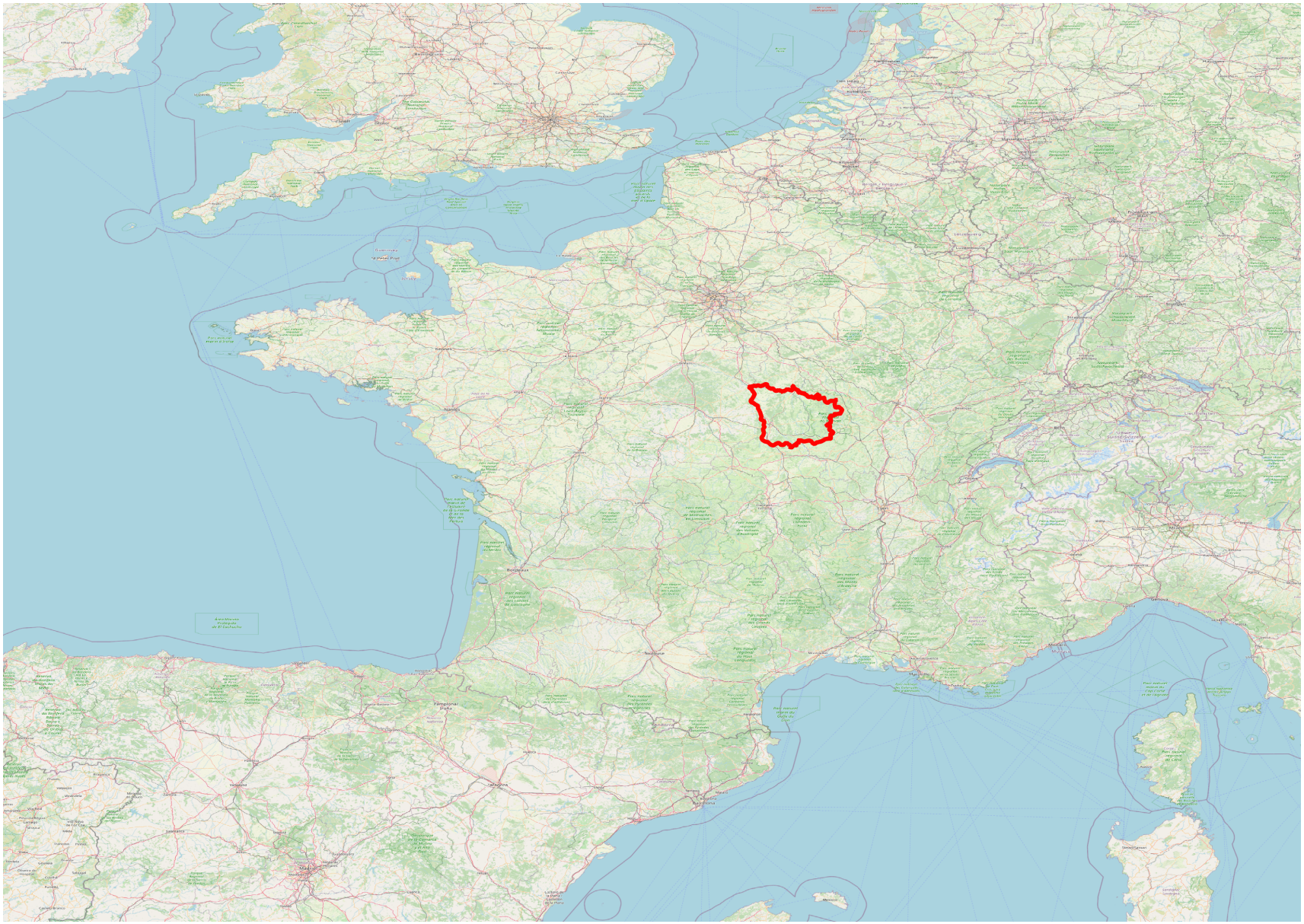
§ 4.2

Evaluation



Digitisation

Nièvre Pilot Study



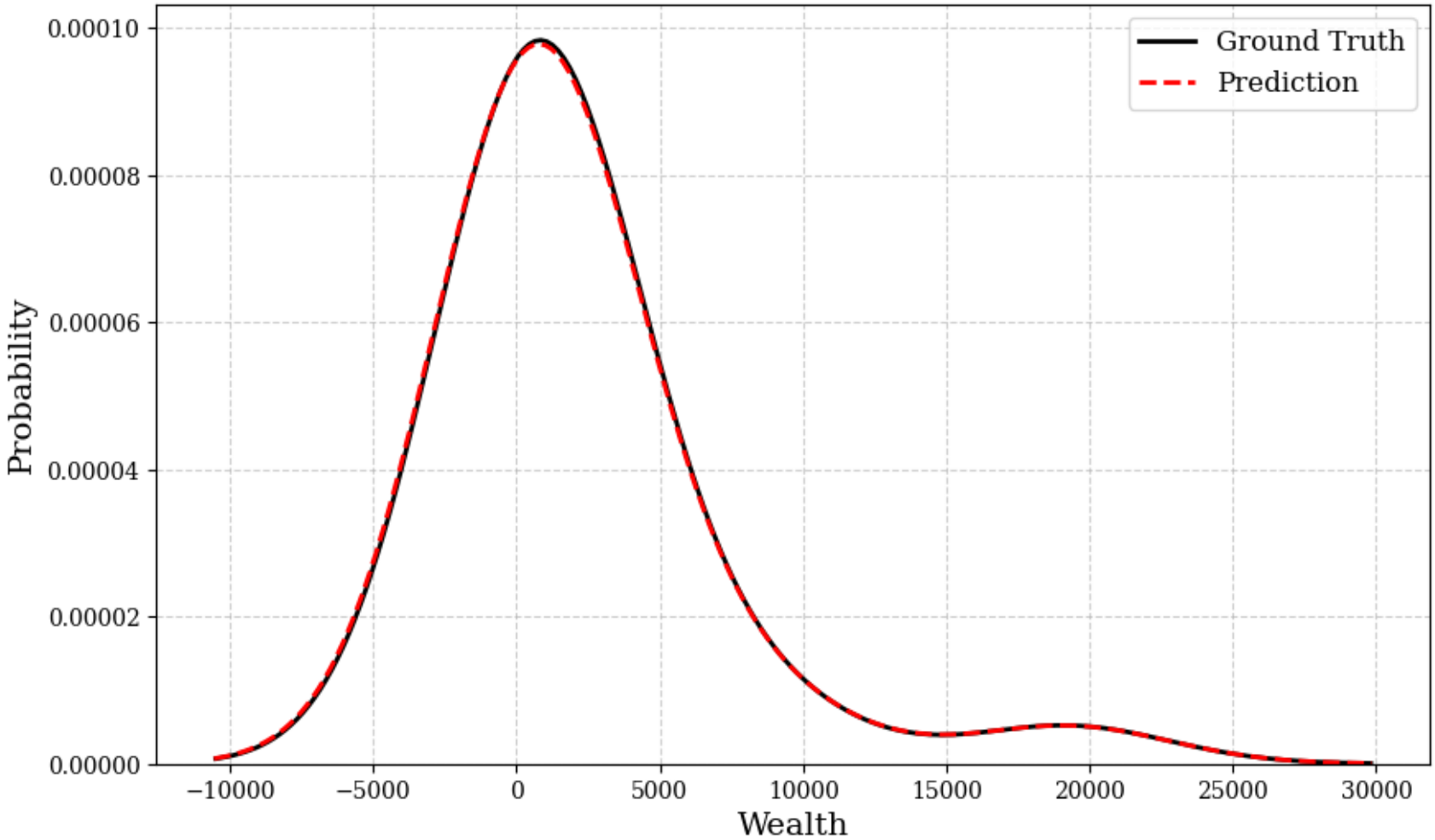
End-to-End: Median Result

Variable	Ground Truth	Prediction
Age	4 mois	4 mois
Article Number	48	48
Date of Death	17 aout 1866	17 aout 1860
Seals Apposition	Michot	Michot
Declarations Date	17 Xbre	17 10bre
Income from Buildings	143	143
Building Situation	Asnois	asnois.
Furniture Value	361/0	361.5
Wealth Estimation	1230	1230
First Name	Gilbert	Gilbert
Furniture Sale Date	5 8er 1849	5 8e. 1849
Furniture Valuation	258.55	258.55
Trusteeships	27 arvil 1850	27 avril 1850
Marital Status	ep. Marie	ep. Marie
Inventory Date	26 fevrier	26 Fevrier
Inventory Value	714.9	714.9
Location of Death	Revenue C	Revenier
Heirs' Names	Devoucout, antoine	Devoncous, metoine
Dubious Base Number	225	225
Observations	Sans Droits acquis	Sans Edriot et acquis
Profession	mineur	Mineur
Residences	Alluy	Allay
Surname	Louvrier	Louvrier

Note: Comparison of transcription for each variable, showing the observation with median error.

Distribution of CER

Handwritten Text Recognition - Wealth



Known Limitation: Column Segmentation

- **Column-assignment accuracy** 82–95%
- **Consequence:** Gender derived from first name is 73% accurate.
- Civil status and profession agree only 76%, implying 86% accuracy each. Misalignment affects all columns.
- **Gender interactions are attenuated by roughly half.**
- **A new segmentation model with more training data is being run right now.**

§ 5

Identification Strategy



Regression Equation: RDD (Main Specification)

$$\begin{aligned}\log(\text{Wealth}_i) =& \beta_0 + \beta_1 \text{Treat}_i + \beta_2 \text{Female}_i + \beta_3 (\text{Treat}_i \times \text{Female}_i) \\ &+ \sum_{k=1}^{3} \gamma_k \text{Distance}_i^k + \sum_{k=1}^{3} \delta_k (\text{Treat}_i \times \text{Distance}_i^k) \\ &+ \sum_{k=1}^{3} \theta_k (\text{Female}_i \times \text{Distance}_i^k) + \sum_{k=1}^{3} \lambda_k (\text{Treat}_i \times \text{Female}_i \times \text{Distance}_i^k) \\ &+ \alpha_t + \epsilon_i\end{aligned}$$

Where:

- **Treat**$_i = 1$ if on "treatment" side of border (e.g., community of acquests side)
- **Distance**$_i$**:** signed distance to border (positive on treatment side)
- **Sample** restricted to $|\text{Distance}_i| \leq 20$ km
- α_t: year-group fixed effects
- **Standard errors** clustered at bailliage-level

Coefficient of interest: β_3 = gender-specific treatment effect

Stacked Specification

Each border is estimated on its own observations, with its own distance polynomial. Only the coefficient of interest is constrained to be common.

$$\begin{aligned}\log(\text{Wealth}_{ib}) = {} & \beta\,(\text{Female}_i \times \text{Treat}_{ib}) + \gamma\,\text{Treat}_{ib} + \delta\,\text{Female}_i \\ & + \textstyle\sum_{k=1}^{3}\ \lambda_{bk}\,\text{Distance}_{ib}^{k} \quad \text{(border-specific polynomial)} \\ & + \textstyle\sum_{k=1}^{3}\ \mu_{bk}\,(\text{Treat}_{ib} \times \text{Distance}_{ib}^{k}) \\ & + \textstyle\sum_{k=1}^{3}\ \nu_{bk}\,(\text{Female}_i \times \text{Distance}_{ib}^{k}) \\ & + \alpha_{bt} + \varepsilon_{ib}\end{aligned}$$

- b indexes the four pre-specified borders, i the individual
- α_{bt}: border × year-group fixed effects
- Each record enters once, at its **nearest** border
- Standard errors clustered at the **custom** level — a custom appearing at several borders is one cluster

Coefficient of interest: β — a common gender-differential effect across four legal rules.

§ 6

Preliminary Results



19 Custom Discontinuities

Treatment is assigned at the level of the local **custom**: number of distinct customs near a border (not number of individuals) determines precision.

Legal rule	Source variable	Clusters	Bureaux	Balance
Spouse may will to spouse	`spouse_will`	**39**	149	0.44
Women excluded from succession	`inheritance_type`	**32**	79	0.48
Inter vivos gift allowed	`intervivos_gift`	28	119	0.48
Will allowed	`will_allowed`	28	80	0.29
Primogeniture	`inheritance_type`	26	103	0.37
Impartible inheritance	`inheritance_type`	26	88	0.47
Conventional dower excludable	`dower_exclusion`	**24**	92	0.42
Mutual gift allowed	`mutual_gift`	23	83	0.49
Customary dower exists	`dower_type`	19	76	0.43
Community property regime	`marital_regime`	**12**	56	0.50
Wife administers own goods	`administration`	6	44	0.39

Bold = selected. Clusters and bureaux measured within 20 km of the border; balance = smaller side as a share of all nearby bureaux.

Pre-Analysis Plan

Three criteria

(a) **Relevance**: the rule must plausibly affect gendered wealth transmission.

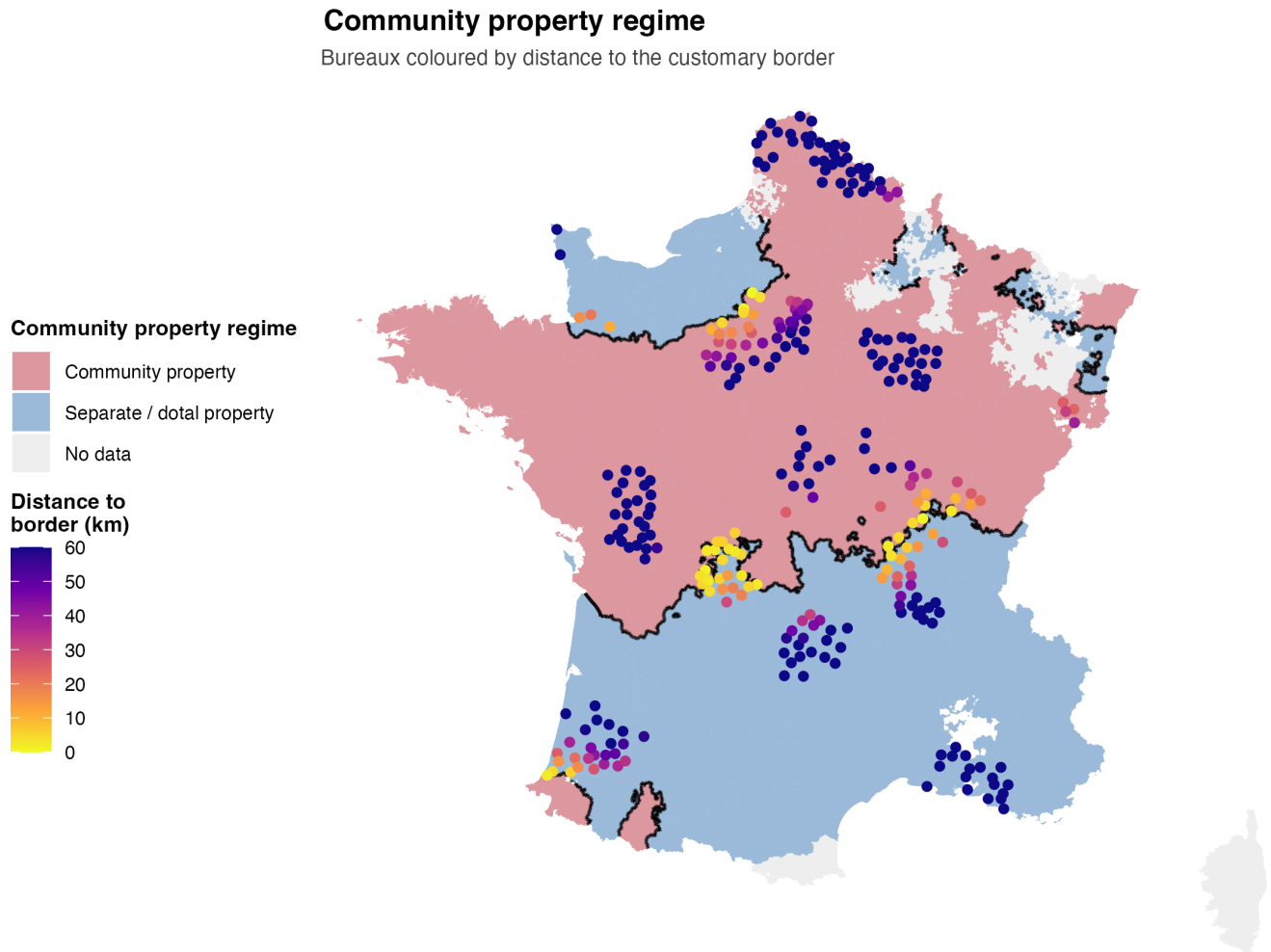
(b) ***Code Napoléon***: There must be (formal or informal) a channel through which the custom could persist after 1804.

(c) **Power**: number of distinct customs within the bandwidth.

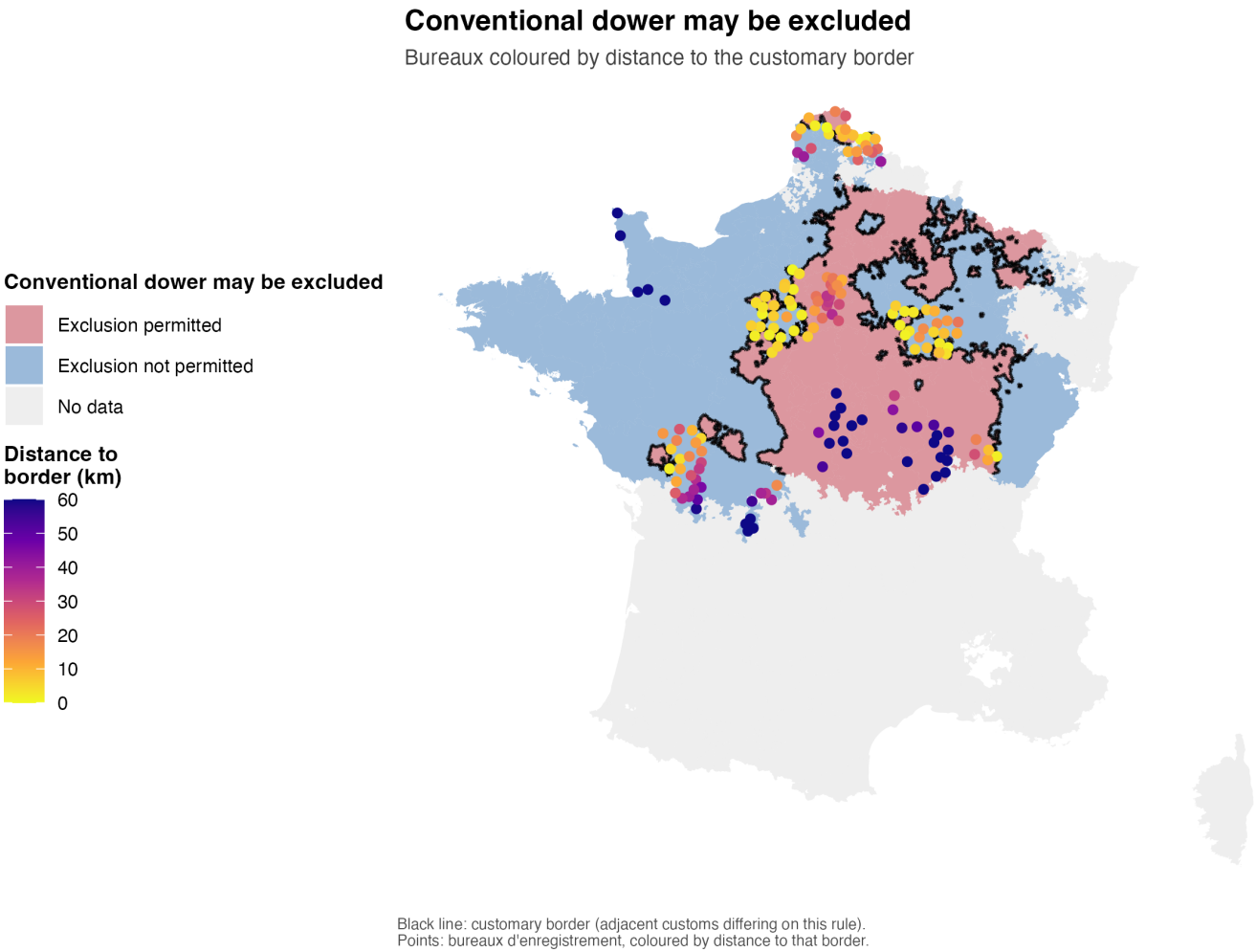
Border	**Channel under the *Code***	**Clusters**
Community property	Regime set by marriage contract	12
Conventional dower excludable	Conventional dower remained contractible	24
Spouse may will to spouse	Donations between spouses	39
Women excluded from succession	*Not* permitted channel is notarial valuation practice (Bessière & Gollac 2022)	32

Multiple testing: Holm–Bonferroni across the four primary estimates. All four reported regardless of outcome.

Community Property: Border and Bureaux

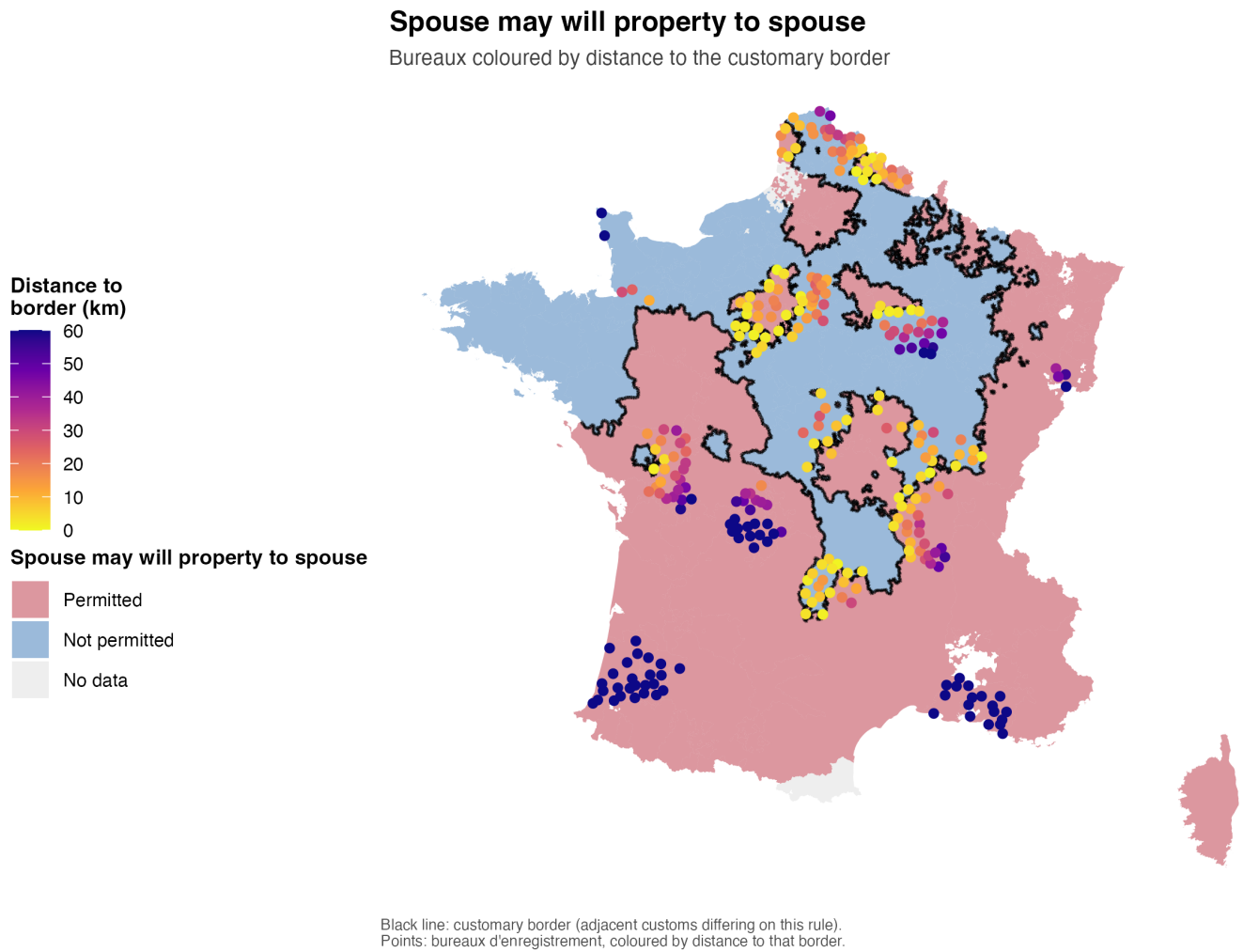


Conventional Dower Excludable: Border and Bureaux



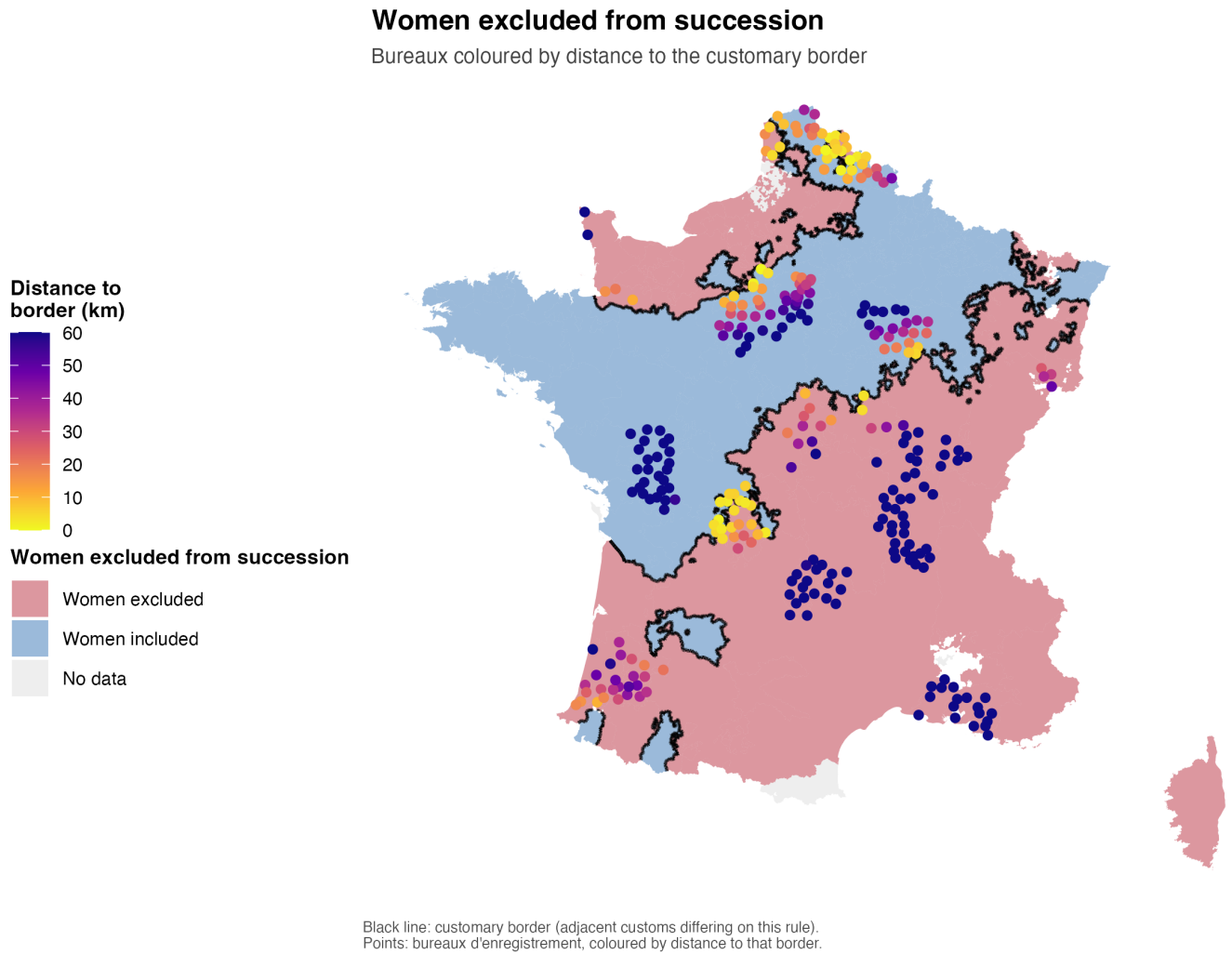
Black line: customary border (adjacent customs differing on this rule).
Points: bureaux d'enregistrement, coloured by distance to that border.

Spouse May Will to Spouse: Border and Bureaux



Black line: customary border (adjacent customs differing on this rule).
Points: bureaux d'enregistrement, coloured by distance to that border.

Women Excluded from Succession: Border and Bureaux



Black line: customary border (adjacent customs differing on this rule).
Points: bureaux d'enregistrement, coloured by distance to that border.

Results: Four Pre-Specified Borders

	Female × Treatment		p-value			
Border	Coef.	SE	Raw	Holm	Clusters	MDE_{80}
Community property	−0.238	(0.257)	0.385	0.770	8	0.718
Dower excludable	−0.276	(0.101)	**0.014**	0.058	17	0.282
Spouse may will	−0.111	(0.245)	0.654	0.770	28	0.685
Women excluded	+0.136	(0.099)	0.182	0.545	26	0.278

Dependent variable: log wealth at death. 20 km bandwidth; MDE_{80} = minimum effect detectable with 80% power (2.80× SE), in log points.

No border survives correction for multiple testing.

The design rules out effects larger than roughly 0.28-0.72 log points per border, it cannot rule out smaller ones.

Earlier Results

Robustness: Zero-Wealth Records

60.5% of records report zero wealth.

Border	Extensive: $P(\text{wealth} > 0)$	Intensive + extensive: $\ln(w{+}1)$
Community property	-0.038 (0.379)	-0.238 (0.535)
Dower excludable	$+0.032$ (0.265)	$+0.087$ (0.651)
Spouse may will	$+0.024$ (0.553)	$+0.108$ (0.553)
Women excluded	-0.028 (0.194)	-0.107 (0.470)

Nothing on either margin: customary law affected neither whether a decedent had recordable wealth, nor how much.

Note also that the full sample is 2.1× larger but *less* precise (SE 0.101 → 0.188): the mass point at zero inflates residual variance far more than the extra observations reduce it. Sample size is not this design's binding constraint — the number of customs is.

Pooling the Four Borders

The binding constraint is the number of independent treatment assignments. Pooling raises it from 8–28 per border to 32 distinct customs.

Specification	Female × Treat	SE	p	Clusters	MDE_{80}
Best single border (dower)	−0.276	(0.101)	0.014	17	0.282
Stacked, positive wealth	**−0.027**	(0.046)	0.567	32	**0.128**
Stacked, including zeros	−0.013	(0.028)	0.647	32	0.079
Homogeneity test — Female × Treat allowed to vary by border: $F = 0.41$, $p = 0.750$					

No effect, with a much tighter bound. The pooled estimate rules out gender-differential effects above roughly **0.13–0.18 log points** — a 14–20% difference in wealth at death against 32% for the best single border.

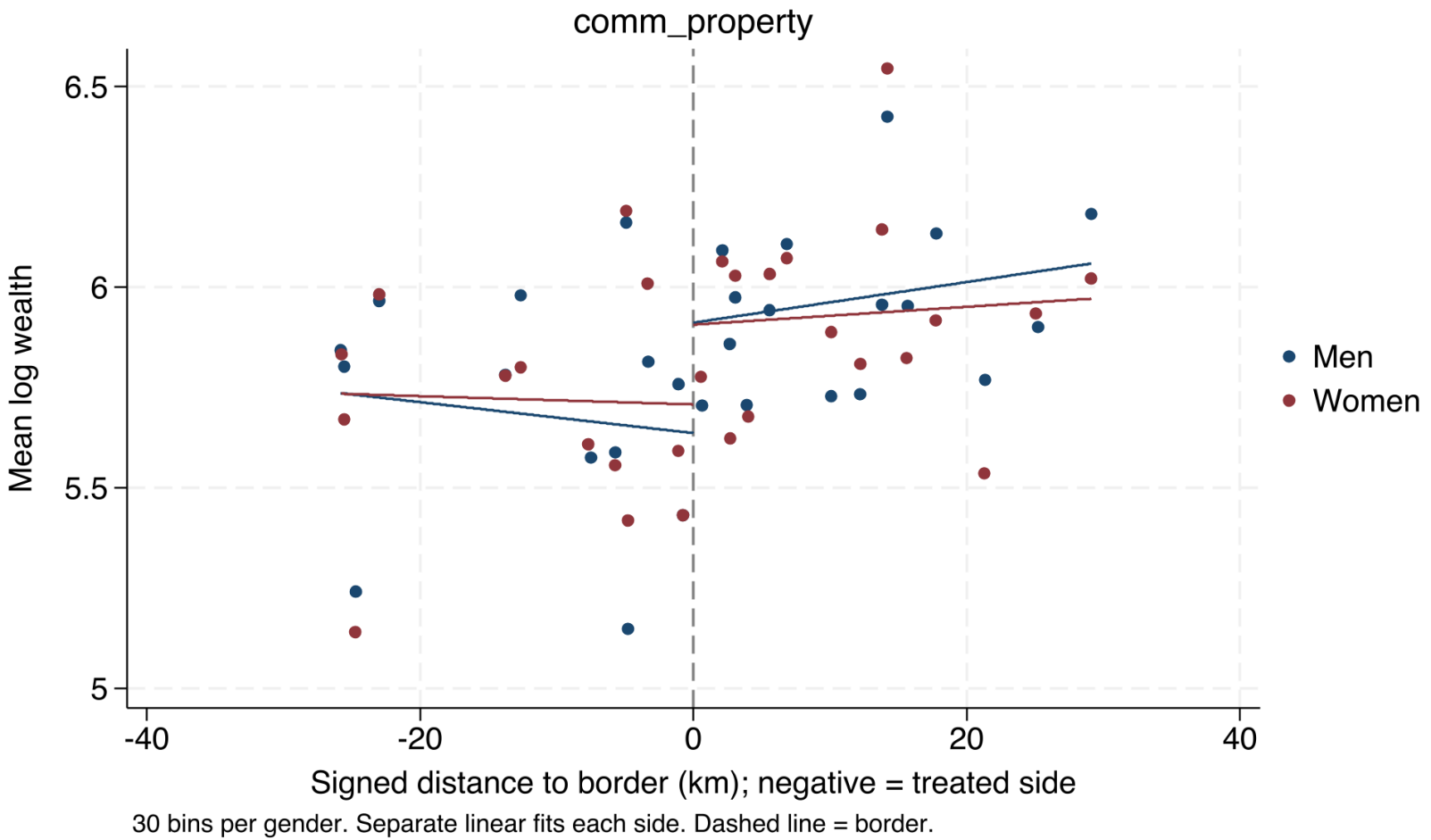
Bandwidth Sensitivity

	Female × Treatment (p-value)		
Border	10 km	**20 km**	30 km
Community property	−2.701 (0.033)	**−0.238** (0.385)	+0.026 (0.864)
Dower excludable	−0.465 (0.068)	**−0.276** (0.014)	+0.015 (0.906)
Spouse may will	−1.103 (0.006)	**−0.111** (0.654)	−0.102 (0.502)
Women excluded	+0.144 (0.493)	**+0.136** (0.182)	−0.024 (0.852)

20 km is the **pre-specified** bandwidth; 10 and 30 km are sensitivity only and are not used for inference. p-values uncorrected.

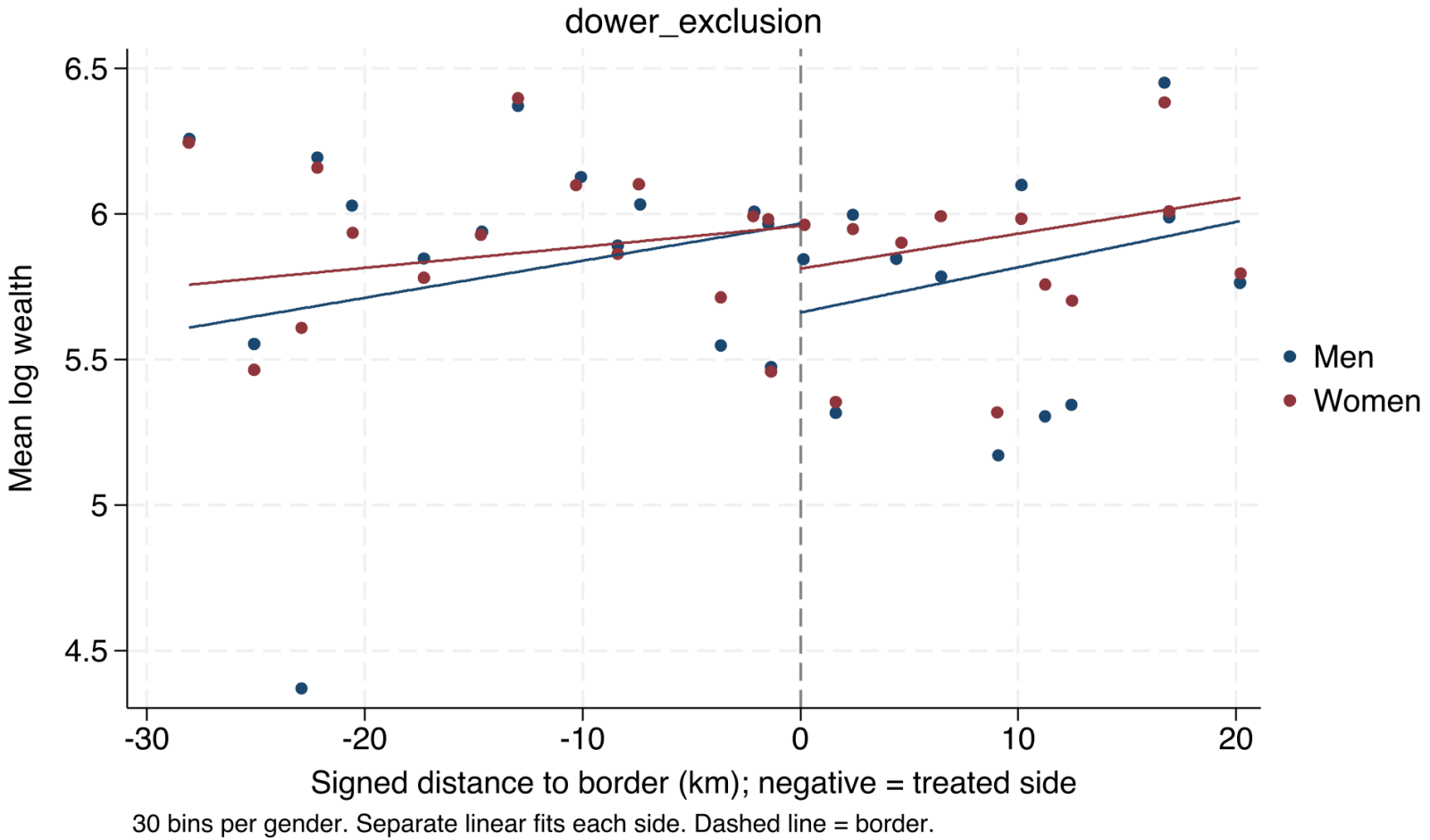
Read the 10 km column with care. Coefficients at the 10km border are artifacts: cubic polynomial fitted to 7-19 clusters tracks local curvature.

Community Property: Wealth by Distance and Gender



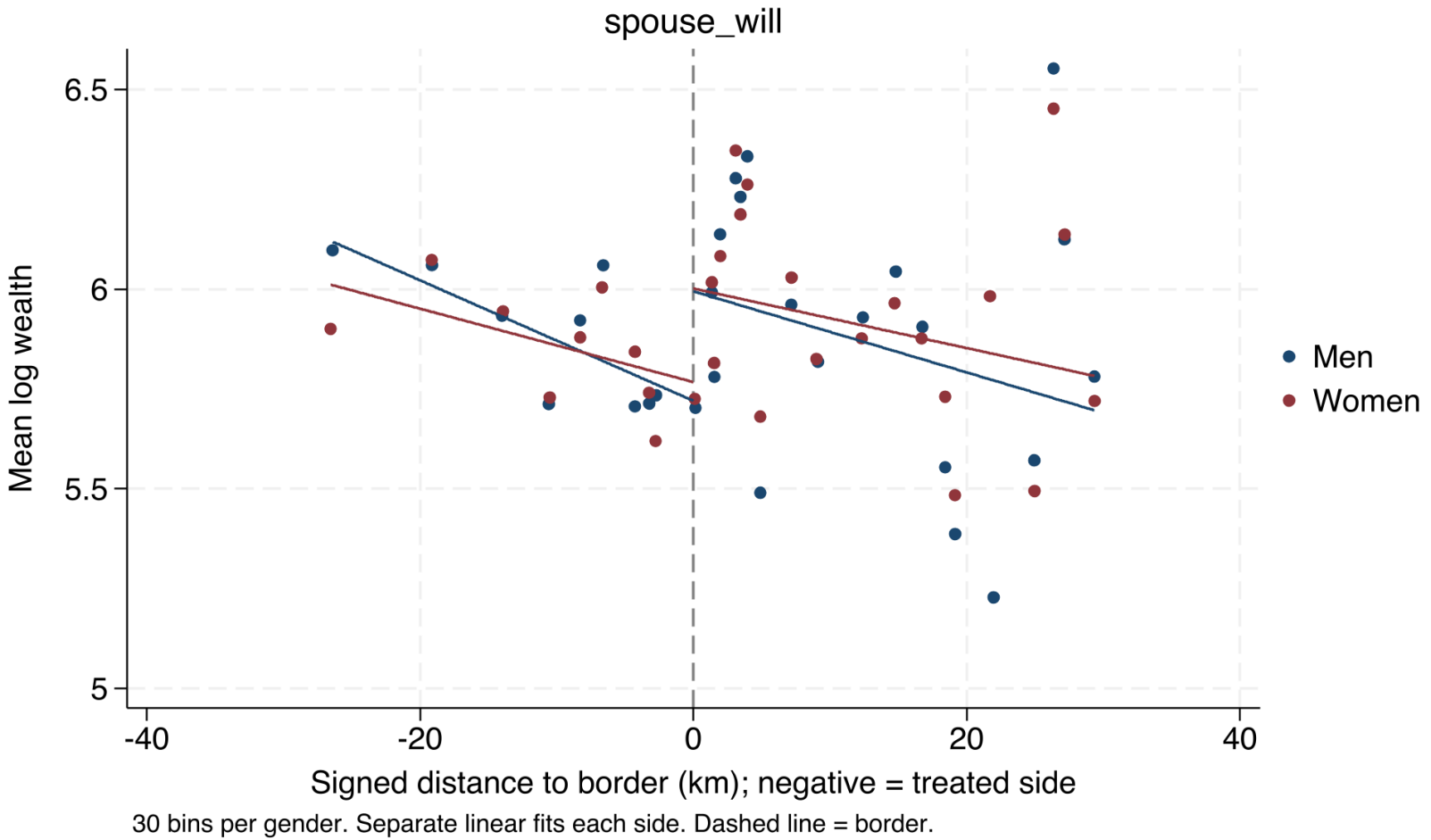
30 bins per gender. Dashed line = border.

Conventional Dower Excludable: Wealth by Distance and Gender



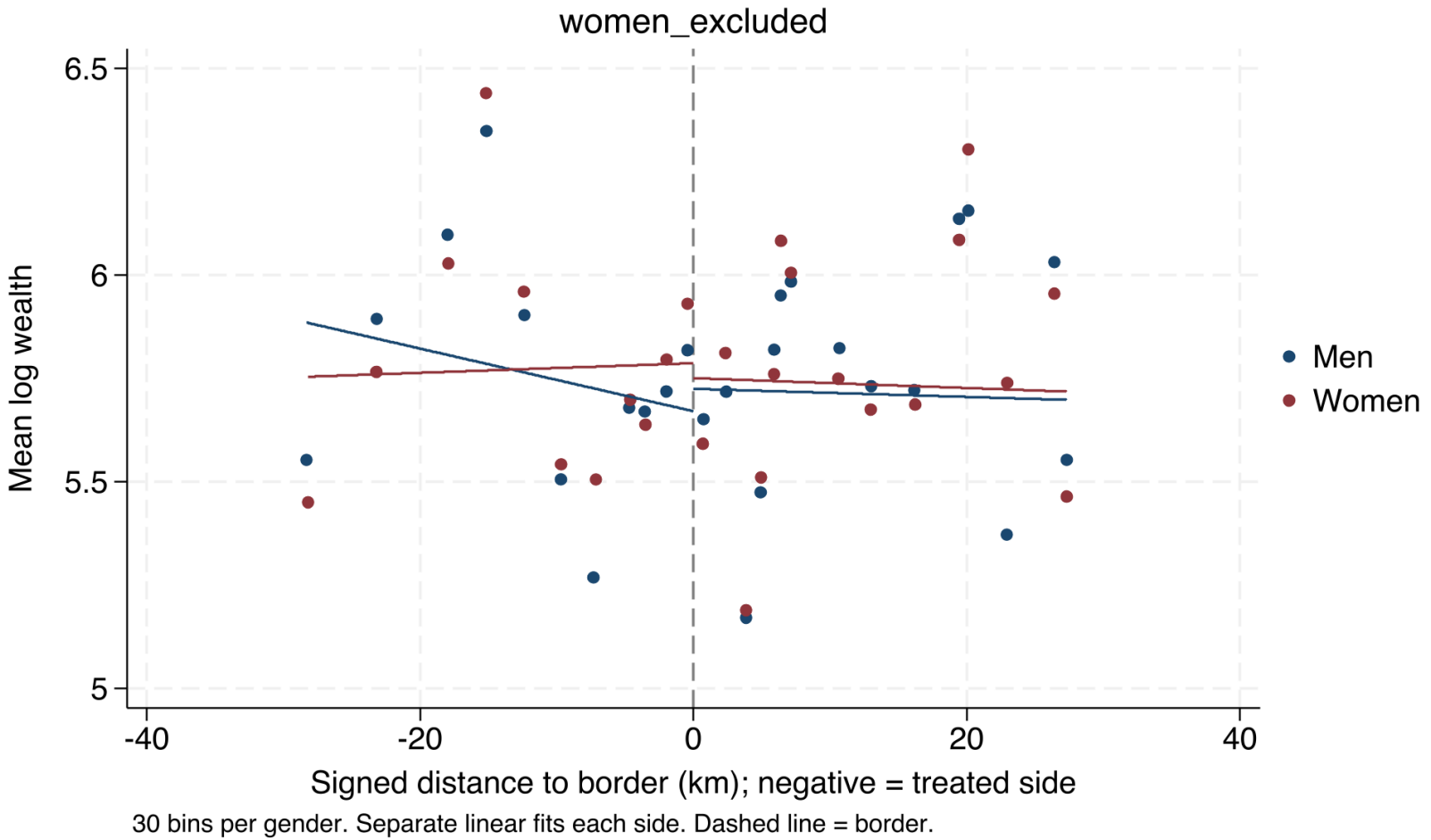
30 bins per gender. Dashed line = border.

Spouse May Will to Spouse: Wealth by Distance and Gender



30 bins per gender. Dashed line = border.

Women Excluded from Succession: Wealth by Distance and Gender



30 bins per gender. Dashed line = border.

Back to Column Segmentation

Column assignment in the OCR pipeline is 82-95% accurate. This is the cause for imprecise null results.

- Gender derived from first names is ∼**73% accurate**.
- **Civil status and profession agree only 76%**, implying ∼86% accuracy each. The misalignment affects *all* columns, not just names.

Consequence. With ∼73–86% accuracy, a gender interaction is attenuated by a factor of roughly ≈ 0.5. Observed coefficients are about half their true magnitude, and the design can only detect very large effects.

A new column-segmentation model is being run; these estimates will be revisited.

§ 7

Discussion



Tentative Evidence

Across four pre-specified borders, no estimate survives correction for multiple testing.

What can be ruled out

- Effects larger than **0.13–0.18 log points** pooled across four borders (a 14–20% gender gap in wealth at death) would have been detected.

What cannot be ruled out

- Effects below roughly 0.13 log points.
- Effects are halved by measurement error in the gender variable.

Interpretation

Ogilvie and Schaff, 2025 find that partible inheritance made women **50% wealthier relative to men** in 1545 Württemberg (0.41 log points). They compare the effect to the Industrial Revolution's.

My design excludes effects less than half that size: By the nineteenth century the French customary divide left no trace of that order of magnitude.

Three Possible Interpretations

1. **The *Code Napoléon* worked**
   Pre-revolutionary borders left no measurable trace on the gender wealth gap.

2. **The Long Shadow of Customary Law**

2.1 **A real but modest effect**
   A true effect of 0.1-0.25 log points is consistent with the results.

2.2 **A real effect is measured away**
   Gender variable that is 73–86% accurate attenuates results.

Distinguishing these requires better measurement.

Le Genre du Capital?

Bessière and Gollac, 2022: Gender inequality is reproduced through private family practices that may survive in the crevices formal law does not regulate. For example notarial valuation.

`women_excluded` border to test this: The *Code* prohibited explicit exclusion of daughters, persistence must run through practice rather than law.

- Estimate: +0.136 (SE 0.099, Holm $p = 0.545$): women in previously-excluding areas die *no poorer*, and the point estimate is positive. Mechanism

I therefore can **neither confirm nor refute** the claim by Bessière and Gollac, 2022.

Next Steps

1. **Decay over time:**
   Cohorts dying in 1800 still lived under customary law at some point, cohorts dying in 1870 never did.

2. **Heterogeneity across the wealth distribution:**
   Median wealth is under 600 francs. Inheritance and marital-property rules are salient at the top of the distribution, pooled estimates average it away.

3. **Effects on wealth levels:**
   I found significant wealth effects at the border. But confounded by geography (soil, markets, proto-industry). Further examination.

§ 8

Conclusion



Conclusion

1. **A new wealth dataset**
   1.8 million individual wealth-at-death records, 1791-1870, from the *Tables des Successions et Absences* with an open, validated HTR pipeline (generic CER 1.4%).

2. **A new dataset on customary law**
   36 hand-coded variables on women's legal position across 142 pre-revolutionary customs Gobbi, Goñi, Rigaux, and Sutter (*forthcoming*).

3. **So far just a bounded null result**
   Across four pre-specified borders, no detectable effect of customary law on the gender wealth gap. Effects above 0.18 log points are ruled out; smaller ones are not.

Next: A new column-segmentation model being applied right now; village-level residences (*demeures*) will replace bureau centroids as the running variable. Both will raise precision.

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§ 10

Appendix



Differences between the *Loi de Nivôse, An II* and the *Code Napoléon*

Loi de Nivôse, An II	**Code Napoléon**
Testamentary Freedoms	
▶ Rigid egalitarianism, no testamentary freedoms	▶ Testamentary freedoms regarding the *quantité disponible*
Reserve Héreditaire	
▶ Entire estate is divided equally among children	▶ Only some portion of the estate had to be equally divided
Inclusion of Women	
▶ Women are not discriminated against	▶ *Code Napoléon* is patriarchal in principle, but not regarding inheritance

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Limitations of the Data

- The *TSA* do *not* contain the sum total of an individual's *actifs* at death.
- The *TSA* were **one of two record sets** used by the administration to organize the process of calculating and collecting inheritance tax.
- The estate declarations were contained in the **Registres de Mutations par Décès (RMD)**, which contain the individual's estate declarations. The *RMD* allow the calculation of a single individual's total wealth.
- Complete digitization of the *RMD* is not feasible. *TSA*'s tabular format allows for automated digitization.
- **Limitation:** Taxes on real estate were filed with the bureau of the location of real estate. Taxes on movable wealth were filed at the legal residence.

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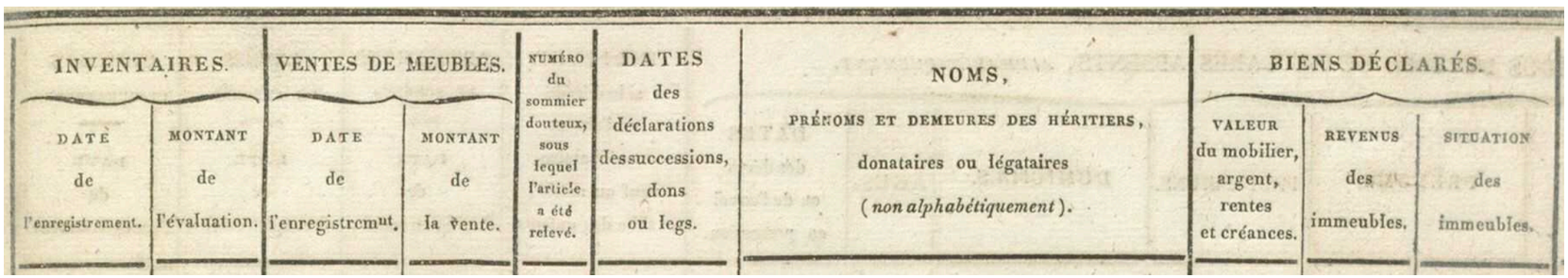
Different Forms of Wealth reported in the *Tables des Successions et Absences*

From ca. 1824 onward (different cutoff points for different *bureaux*), the following information on wealth is recorded separately:

- **Amount recorded after inventory** (*Inventaire - Montant de l'évaluation*)
- **Revenue from sale of mobile wealth** (*Ventes des Meubles - Montant de la vente*)
- **Declared value of furniture, money, annuities and receivables** (*Biens Déclarés - Valeur du mobilier, argent, rentes et créances*)
- **Revenue from real estate** (*Biens Déclarés - Revenus des immeubles*)



INVENTAIRES.		VENTES DE MEUBLES.		NUMÉRO du sommier douteux, sous lequel l'article a été relevé.	DATES des déclarations des successions, dons ou legs.	NOMS, PRÉNOMS ET DEMEURES DES HÉRITIERS, donataires ou légataires (*non alphabétiquement*).	BIENS DÉCLARÉS.		
DATE de l'enregistrement.	MONTANT de l'évaluation.	DATE de l'enregistrement.	MONTANT de la vente.				VALEUR du mobilier, argent, rentes et créances.	REVENUS des immeubles.	SITUATION des immeubles.

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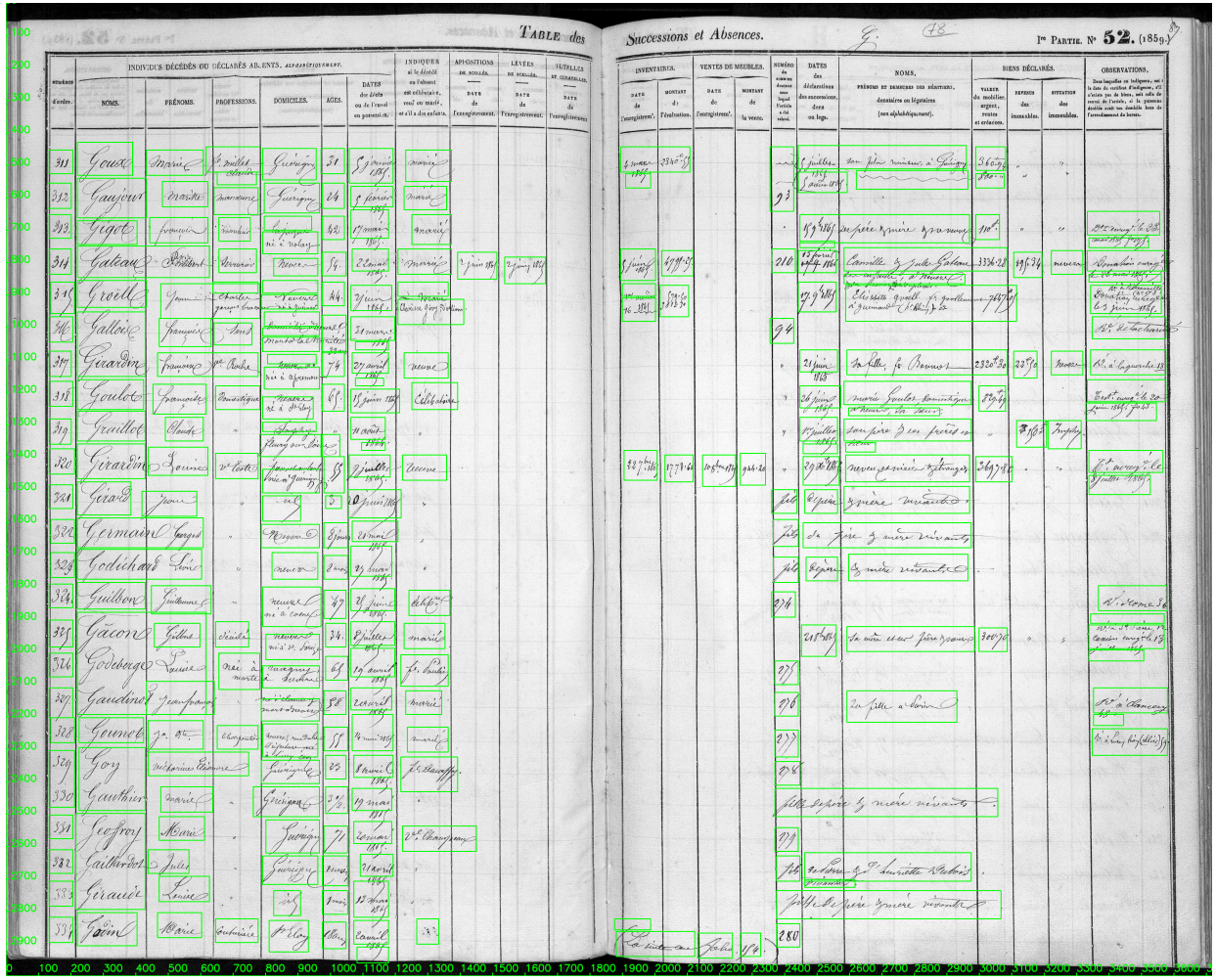
First Step: Text Line Detection

We use a fine-tuned version of Doc-UFCN (Boillet et al., 2021) to detect text lines:



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Second Step: Handwritten Text Recognition

Handwritten Text Recognition

- We use TrOCR (Li et al., 2023), a pre-trained transformer-based OCR model.

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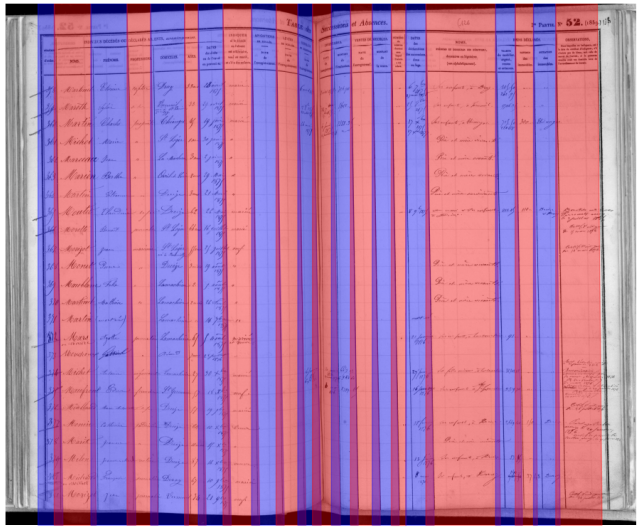
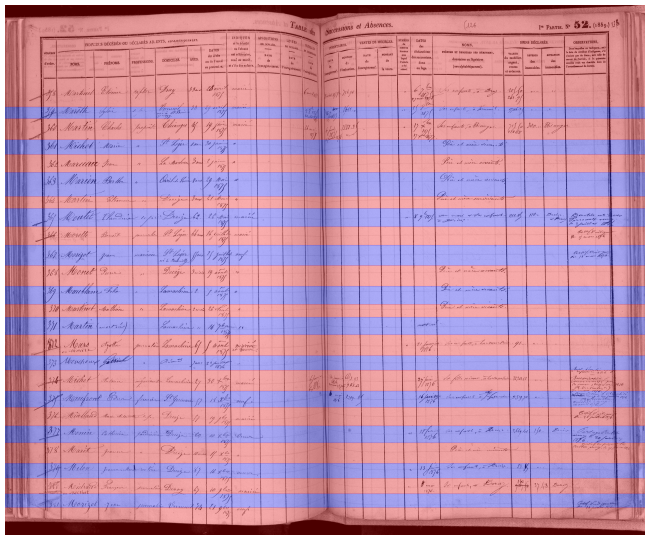
Third Step: Page Segmentation

To segment the page into columns and rows, we use a combination of:

- Doc-UFCN
- Computer Vision (Hough Line Transform)





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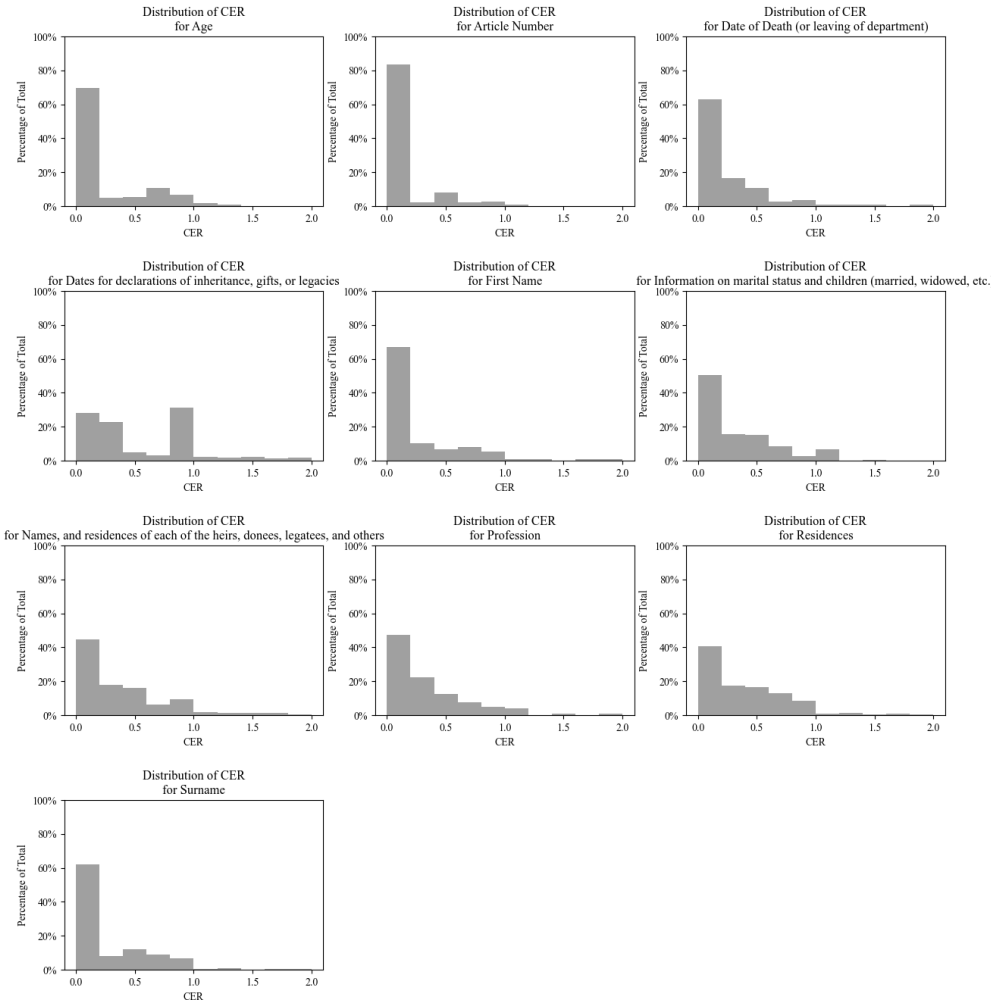
What does a high CER/WER mean?

For one specific measure of wealth, we get a CER of 45% and a WER of 150%.

- This is based on only two observations.
- In one case, we transcribe *"87. 78"* instead of *"87.78"*. This results in a CER of 40% and a WER of staggering 200%. Two *words* - *"87."* and *"78"* - out of one - *"87.78"* - in the reference string are incorrectly transcribed.
- Both of these cases can be corrected by employing very simple post-correction algorithms

Handwritten Text Recognition - End-to-end



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Evaluation - Handwritten Text Recognition

Table: WER and CER for all Pages with Correctly Recognized Rows and Columns

Variable	Mean		Median		
	WER	CER	WER	CER	Observations
Age	0.073	0.048	0.000	0.000	48
Date of Death	0.513	0.165	0.333	0.091	62
Value of furniture, money, annuities and debts	0.864	0.658	1.000	0.667	22
First Name	0.342	0.101	0.000	0.000	60
Heirs, donees, legatees	0.656	0.574	0.750	0.150	49
Observations	0.774	0.493	0.800	0.414	14
Profession	0.569	0.196	0.000	0.000	51
Surname	0.285	0.113	0.000	0.000	65

What does a high CER/WER mean?

Compliance with the *Code Napoléon*

Daumard (1988) looks at ≈50 holographic wills from the *Faubourg Saint-Germain* and finds:

- Only one - the *Duc de Caraman's* - made use of the provisions of 1826 that allowed him to favour his oldest son to an extent.
- The other wills mostly included provisions to make surviving spouses usufructiaries of some parts of the estate or actually expressed the explicit wish of equal treatment of all children - male and female alike Daumard (1988, p. 97).
- Overall, Daumard concludes that compliance was remarkably high.

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Compliance with the *Loi de Nivôse, An II*

Green (2022, p. 118-119)

"In their travels in the Midi, some prefects found that many families were simply ignoring the new egalitarian inheritance laws. Instead of being outraged by the disobedience, though, they depicted the patrilineal households as emblems of the ideal family structure, in which children, wife, and servants were still governed by a strict and powerful father."

Green (2022, p. 124-125)

"[T]hese views influenced how departmental prefects approached the families they encountered in the Midi, many of whom maintained the old unequal inheritance customs. Indeed, families in the Pyrénées and the Massif Central largely ignored the articles of the law of 17 Nivôse. When prefects met these families, instead of being outraged by their disobedience, they described the endurance of the tradition with a combination of nostalgia and scientific justification."

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Differences between the *Loi de Nivôse, An II* and the *Code Napoléon*

	de Nivôse, An II	**Code Napoléon**
Testamentary Freedoms		
	▶ Rigid egalitarianism, no testamentary freedoms	▶ Testamentary freedoms regarding the *quantité disponible*
Reserve Héreditaire		
	▶ Entire estate is divided equally among children	▶ Only some portion of the estate had to be equally divided
Inclusion of Women		
	▶ Women are not discriminated against	▶ *Code Napoléon* is patriarchal in principle, but not regarding inheritance

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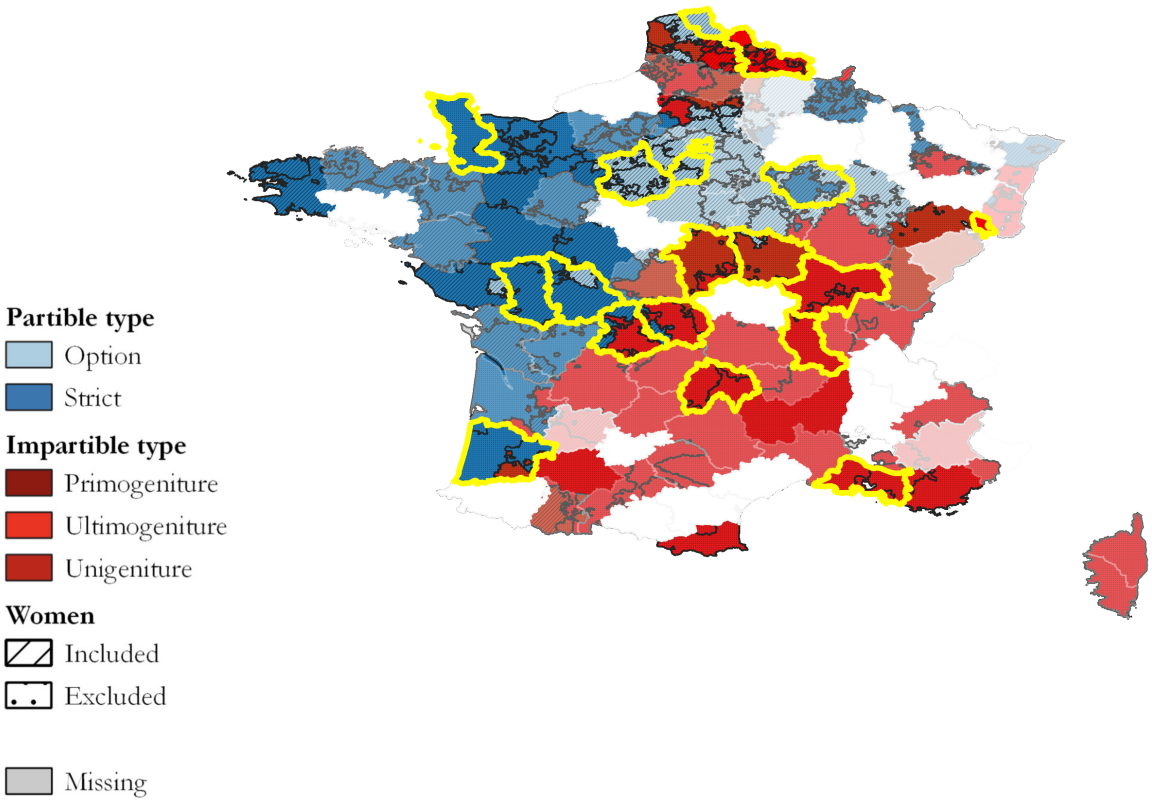
The *Nivernais* on the *Carte Vidal-Lablache - Provinces en 1789*



Data Availability



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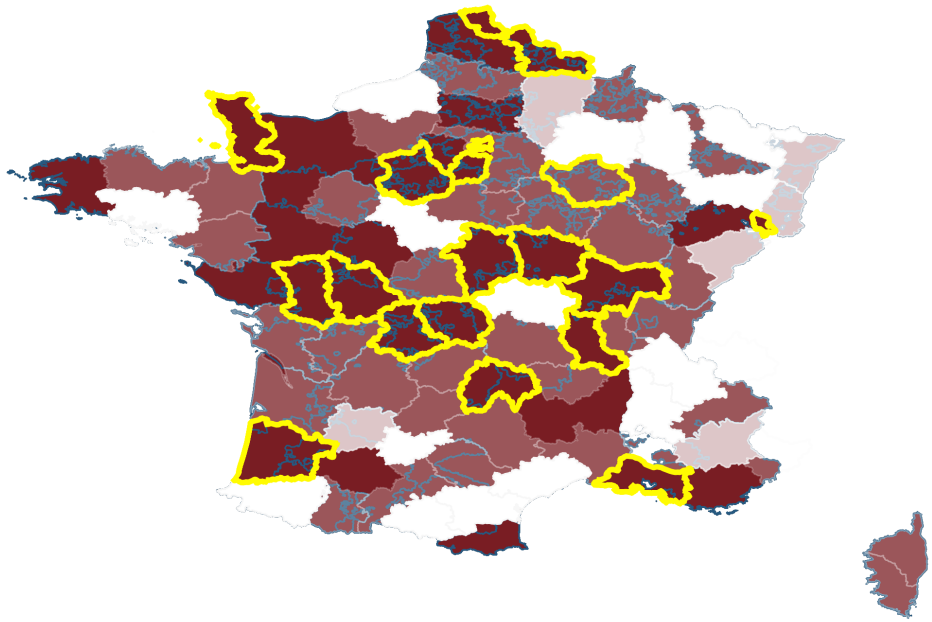
Data Availability



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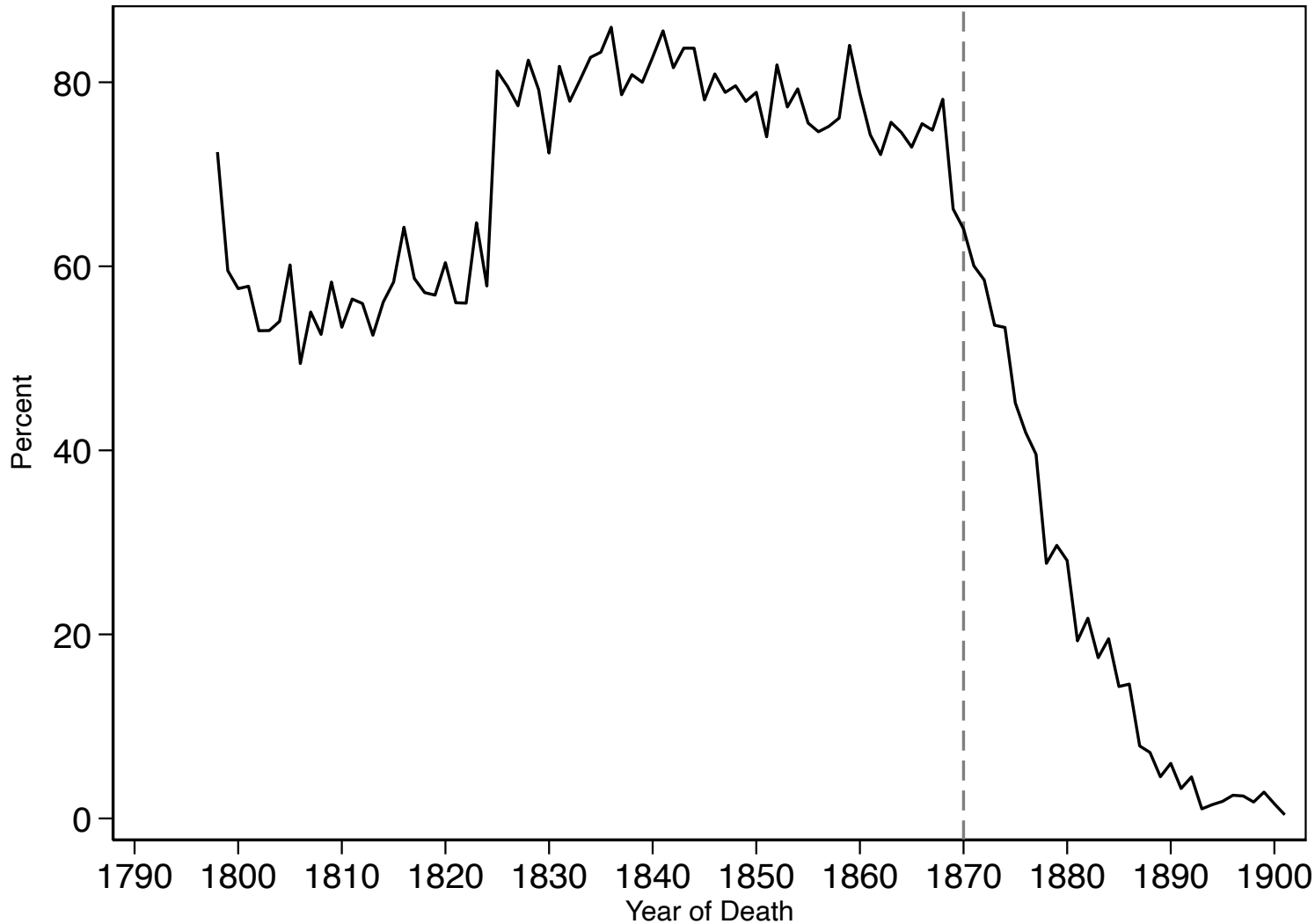
Share of TSA indicating the amount of wealth of the deceased (TRA)



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Extreme Example: Universal Community (Alsace)

- **Coutume de Ferrette (Rapstein & Hold, 1870):** all property falls into marital community
- Upon dissolution:
  - Husband receives 2/3 of community property
  - Wife receives 1/3
- **Implication for equal inheritance:**
  - Woman inherits an equal share from parents
  - Falls into community upon marriage
  - Husband controls and can alienate
  - At death, only 1/3 goes to wife/heirs
- **Prediction:** Universal community amplifies gender wealth gaps despite equal inheritance

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Our Dataset and Existing Datasets 1/2

Our Data	**Enquête TRA**	**Postel-Vinay and Rosenthal (2026)**
Sources		
Tables des Successions et Absences	Combination of all available sources, notably the *Tables des Successions et Absences* and the *Régistres des Mutations par Décès* for wealth.	
Coverage		
▶ All individuals dying in one of 20 *départements*.	▶ All individuals with a surname starting with *Tra-*.	▶ Paris for years ending in -2 or -7.

Our Dataset and Existing Datasets 2/2

Our Data	Enquête TRA	Postel-Vinay and Rosenthal (2026)
Number of Observations		
▶ $>$ 1,824,208	▶ 56,110	▶ 27,928
Inclusion of Elites		
▶ Captures both urban and rural elites.	▶ Top of the wealth distribution is not captured. Includes only 8 noble families.	▶ Includes urban wealth elites but does not capture rural elites.

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Table B.2—Continued

Identifier	Custom	Source	Url
5700	Marseille	*Les status municipaux et coutumes anciennes de la ville de Marseille* (Marseille: Garcin, 1656).	https://odyssee.univ-amu.fr/items/show/221
5800	Meaux	Charles-Antoine Bourdot de Richebourg, *Nouveau coutumier général* (Paris: Michel Brunet, 1724), tome III, première partie, p. 381–412.	https://gallica.bnf.fr/ark:/12148/bpt6k6551807r
5801	Sézanne	Charles-Antoine Bourdot de Richebourg, *Nouveau coutumier général* (Paris: Michel Brunet, 1724), tome III, première partie, p. 403.	https://gallica.bnf.fr/ark:/12148/bpt6k6551807r
5900	Melun	Charles-Antoine Bourdot de Richebourg, *Nouveau coutumier général* (Paris: Michel Brunet, 1724), tome III, première partie, p. 434–82.	https://gallica.bnf.fr/ark:/12148/bpt6k6551807r
6000	Metz	Charles-Antoine Bourdot de Richebourg, *Nouveau coutumier général* (Paris: Michel Brunet, 1724), tome II, première partie, p. 395–425.	https://gallica.bnf.fr/ark:/12148/bpt6k6551866m
6100	Montfort-l'Amaury	Charles-Antoine Bourdot de Richebourg, *Nouveau coutumier général* (Paris: Michel Brunet, 1724), tome III, première partie, p. 141–72.	https://gallica.bnf.fr/ark:/12148/bpt6k6551807r
6200	Navarre	*Les fors et costumas deu Royaume de Navarre* (Pau: Desbaratz, 1681)	https://www.babordnum.fr/items/show/19
6300	Nivernois	Charles-Antoine Bourdot de Richebourg, *Nouveau coutumier général* (Paris: Michel Brunet, 1724), tome III, seconde partie, p. 1123–92.	https://gallica.bnf.fr/ark:/12148/bpt6k65523169

Table B.2—continued on next page

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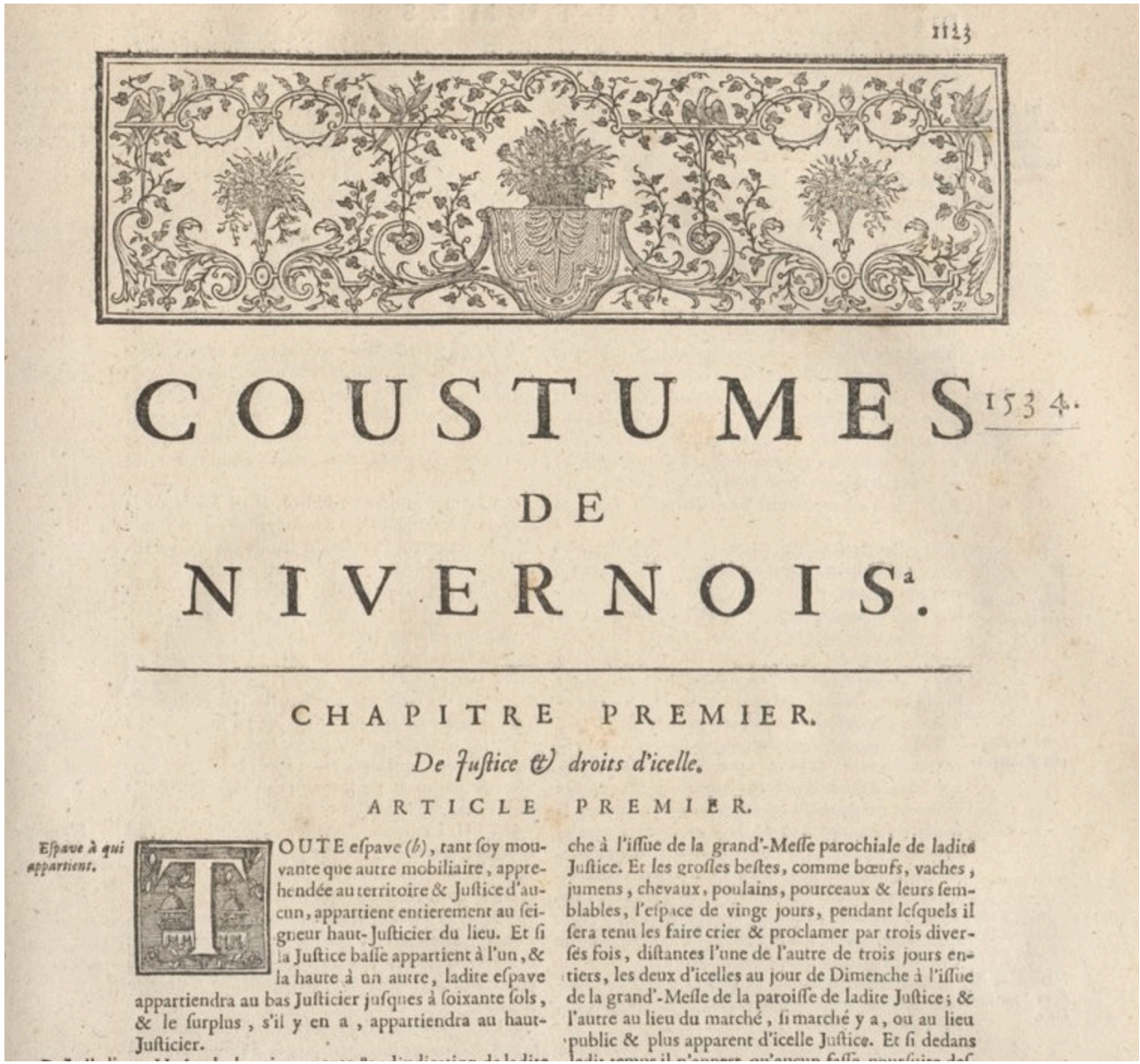
The *Coutumier Général*



1123

COUSTUMES 1534.

DE

NIVERNOIS[a].

CHAPITRE PREMIER.

De Juſtice & droits d'icelle.

ARTICLE PREMIER.

Eſpave à qui appartient.

TOUTE eſpave (*b*), tant ſoy mouvante que autre mobiliaire, appreheńdée au territoire & Juſtice d'aucun, appartient entierement au ſeigneur haut-Juſticier du lieu. Et ſi la Juſtice baſſe appartient à l'un, & la haute à un autre, ladite eſpave appartiendra au bas Juſticier juſques à ſoixante ſols, & le ſurplus, s'il y en a, appartiendra au haut-Juſticier.

che à l'iſſue de la grand'-Meſſe parochiale de ladite Juſtice. Et les groſſes beſtes, comme bœufs, vaches, jumens, chevaux, poulains, pourceaux & leurs ſemblables, l'eſpace de vingt jours, pendant leſquels il ſera tenu les faire crier & proclamer par trois diverſes fois, diſtantes l'une de l'autre de trois jours entiers, les deux d'icelles au jour de Dimenche à l'iſſue de la grand'-Meſſe de la paroiſſe de ladite Juſtice; & l'autre au lieu du marché, ſi marché y a, ou au lieu public & plus apparent d'icelle Juſtice. Et ſi dedans

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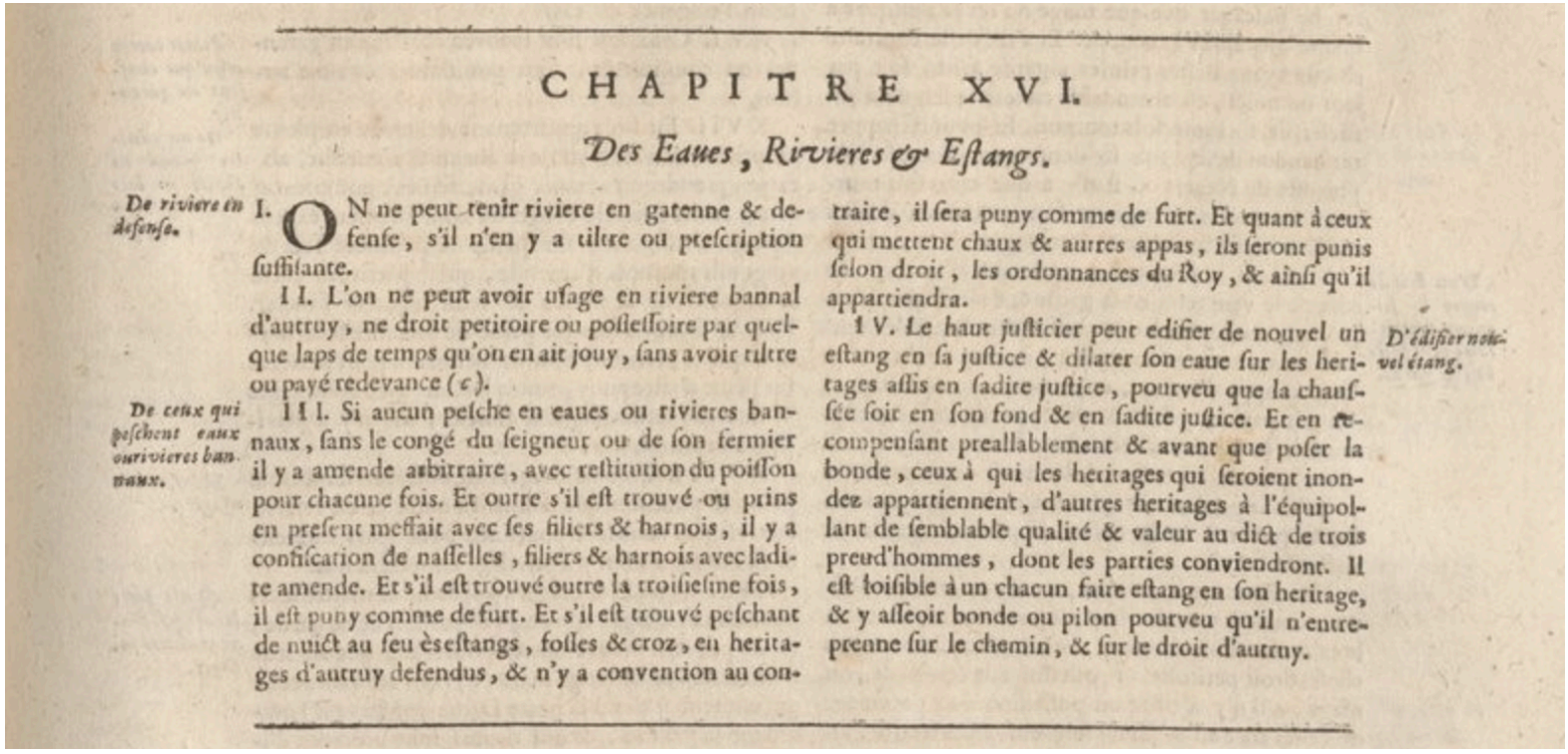
The *Coustumes de Nivernois*



CHAPITRE XVI.

Des Eaues, Rivieres & Eſtangs.

De riviere en defenſe.

I. ON ne peut tenir riviere en gatenne & defenſe, s'il n'en y a tiltre ou preſcription ſuffiſante.

II. L'on ne peut avoir uſage en riviere bannal d'autruy, ne droit petitoire ou poſſeſſoire par quelque laps de temps qu'on en ait jouy, ſans avoir tiltre ou payé redevance (c).

De ceux qui peſchent eaux ou rivieres bannaux.

III. Si aucun peſche en eaues ou rivieres bannaux, ſans le congé du ſeigneur ou de ſon fermier il y a amende arbitraire, avec reſtitution du poiſſon pour chacune fois. Et outre s'il eſt trouvé ou prins en preſent meffait avec ſes filiers & harnois, il y a confiſcation de naſſelles, filiers & harnois avec ladite amende. Et s'il eſt trouvé outre la troiſieſme fois, il eſt puny comme de furt. Et s'il eſt trouvé peſchant de nuict au feu ès eſtangs, foſſes & croz, en heritages d'autruy defendus, & n'y a convention au contraire, il ſera puny comme de furt. Et quant à ceux qui mettent chaux & autres appas, ils ſeront punis ſelon droit, les ordonnances du Roy, & ainſi qu'il appartiendra.

D'édifier nouvel étang.

IV. Le haut juſticier peut edifier de nouvel un eſtang en ſa juſtice & dilater ſon eaue ſur les heritages aſſis en ſadite juſtice, pourveu que la chauſſée ſoit en ſon fond & en ſadite juſtice. Et en recompenſant preallablement & avant que poſer la bonde, ceux à qui les heritages qui ſeroient inondez appartiennent, d'autres heritages à l'équipollant de ſemblable qualité & valeur au dict de trois preud'hommes, dont les parties conviendront. Il eſt loiſible à un chacun faire eſtang en ſon heritage, & y aſſeoir bonde ou pilon pourveu qu'il n'entrepreinne ſur le chemin, & ſur le droit d'autruy.

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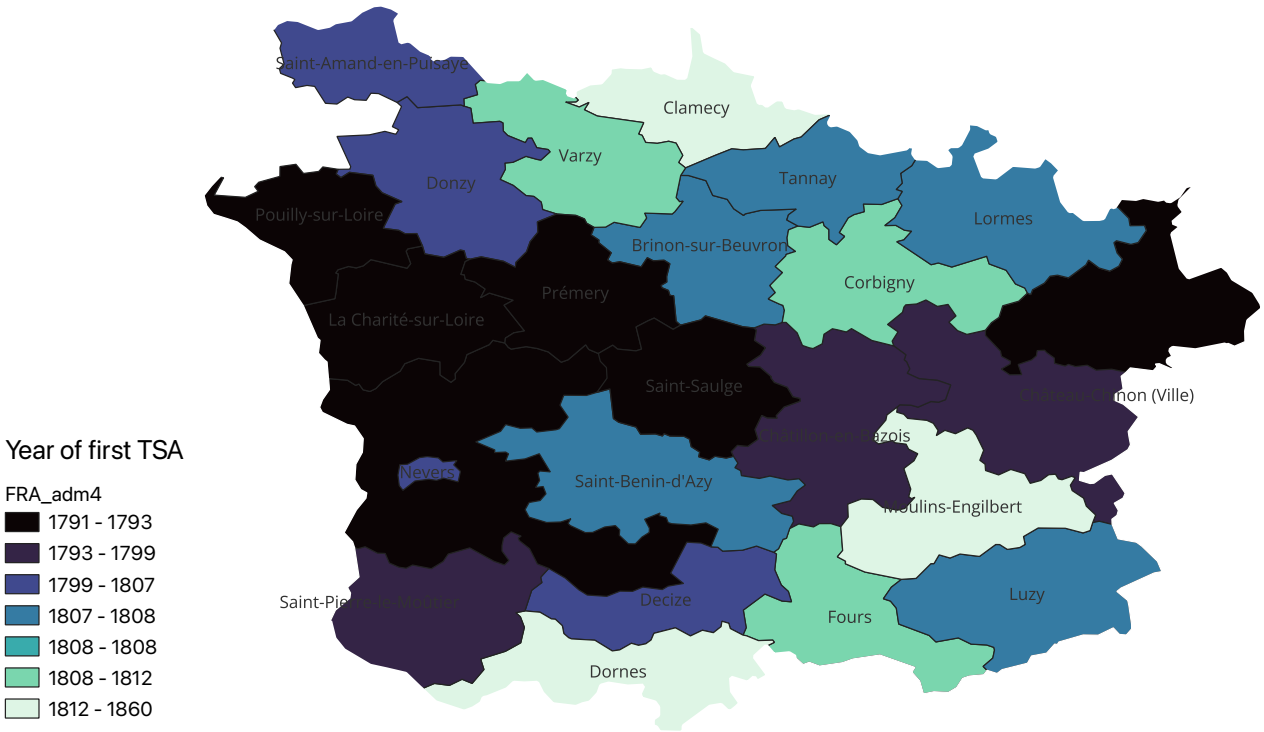
Year in which first TSA book is available for each *canton*



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Model after Botticini and Siow (2003)

Each child can choose effort $e \in \{0, 1\}$**:**

- The son, with capital xK, produces gross wealth $(1 + e_s)xK$. Gross wealth doubles, if he decides to exert effort.
- The effort cost for the son are given as $xK(1 + e_s)$
- Daughter, with capital $(1 - x)K$, produces gross wealth $(1 + e_d)(1 - x)K$. This means her gross wealth doubles, if she decides to exert effort.
- The costs of effort for the daughter are given by $\beta(1 - x)K(1 + e_d)$ where $\beta > 1$. Due to virilocality and the daughter lacking family-specific skills, effort costs more for the daughter than for the son.

As the son lives with parents and works on their family estate, the parents can **only credibly commit to the division of the estate until after the son has chosen his effort**. This **creates a free-riding problem.**

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Model after Botticini and Siow (2003)

Assume **positive assortative matching by wealth** in marriage market with marriage market function of the form:

$$h : \mathbb{R}_+ \to \mathbb{R}_+ \quad \text{where } h'(W) > 0 \tag{1}$$

$h(W)$ is the wealth of the spouse that an individual with wealth W can attract, which increases in W.

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Model after Botticini and Siow (2003)

Each child derives **utility** from their own, as well as from their spouse's wealth. Assume an increasing and concave utility function $U(\cdot)$.

$$V_s(b, x, e_s) = U((1 + e_s)xbK) - xK(1 + e_s) \tag{2}$$

This increases in the share x that he retains after the dowry and in share b, which is the share he retains after the death of the parents.

Daughter's indirect utility:

$$V_d(b, x, e_d) = U((1-b)(1+e_s)x+(1+e_d)(1-x)K)-\beta(1-x)K(1+e_d) \tag{3}$$

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Model after Botticini and Siow (2003)

The parents care about the utility of their children:

$$\Pi = \theta_p \, V_s(\, W_s) + (1 - \theta_p) \, V_d(\, W_d) \tag{4}$$

where $\theta_p \in [0, 1]$ is the weight on son's utility. I assume $\theta_p = \frac{1}{2}$ (equal altruism).

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Model after Botticini and Siow (2003)

The **periodization of decisions** is as follows:

1. The parents choose a dowry $D = (1 - x)K$.
2. The daughter leaves the household and receives dowry D.
3. The son chooses an effort level $e_s \in \{0, 1\}$.
4. The daughter too chooses effort $e_d \in \{0, 1\}$
5. As the parents die, the son receives bequest $B_s = (1 + e_s)xbK$, while the daughter receives a bequest $B_d = (1 - b)(1 + e_s)x$

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The Compensating-Dowry Channel Finds No Support

If women in previously-excluding regions were compensated by larger dowries (Botticini & Siow 2003; Anderson 2003), the effect should concentrate among those who received one.

	Predicted	Estimated
Widows	Largest	0.385 (n.s.)
Married	Medium	0.880^{**}
Never-married	Smallest	1.608^{***}

The ordering is exactly reversed. Never-married women — who received no dowry — show the largest coefficient. Formal tests cannot reject equality across the three groups ($F = 0.93$, $p = 0.411$). Back

Earlier Results Do Not Survive Robustness Checks

An earlier version reported large, significant effects at two customary borders.

	Community property	Female exclusion
Originally reported	$\mathbf{-0.464}^{**}$	$\mathbf{+0.745}^{***}$
Linear polynomial	+0.199 (n.s.)	+0.108 (n.s.)
Cubic polynomial	+0.095 (n.s.)	+0.478 (n.s.)
Local linear (`rdrobust`)	+0.161 (p=0.007)	−0.377 (p=0.003)
Design-based 95% CI	[−0.40, +0.20]	[−0.60, +0.10]
Current specification	−0.238 (n.s.)	+0.136 (n.s.)

The sign changed with the order of the polynomial; local linear estimation is significant *in the opposite direction*; both original estimates fall outside the design-based confidence intervals.

Placebo borders: Cutoffs shifted 15-35 km produced "significant" jumps. True-border estimates sit *inside* this distribution. hyperlinkresults1 Back