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The Interdisciplinary thematic institutes of the University of Strasbourg & cnrs & Inserm

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Doctoral Seminar 2026-2027

"European Thought on Inheritance in the 20th Century"

Organized by Philippe GILLIG, head of the MAKErS Chair

The question of inheritance – its normative foundations, its economic consequences and its legal uses – is taking on renewed relevance today, not only in traditional political debate, as in the last election campaign in France, but also in a whole series of initiatives that are sometimes hard to categorize, such as the decision made in 2022 by Yvon Chouinard, the founder of Patagonia, to make "Earth the only shareholder" of his company upon his death, or the calls for heavier taxation of inherited wealth by the *Resource Movement* in Canada. The reasons for this renewed interest in the analysis of property transmission through inheritance are varied. They include a better understanding of inequalities, their structures and their dynamics (Piketty 2019), questions about the foundations of exclusive and perpetual private property (Posner and Weyl 2018) and about its desirable forms (temporary ownership), and an ongoing reflection on the political risks of wealth concentration in a democratic society (Beckert 2008).
In the wake of this work, research in economics on inheritance is currently flourishing: on the link between inheritance and inequality, the work of Adermon et al. (2018) for Sweden, or that of Boserup et al. (2016) for Denmark, shows that inheritance explains the observed intergenerational correlation in wealth levels. In France, one can cite the work of Frémeaux (2018) or the recent report by the Conseil d'analyse économique (CAE) (Dherbécourt et al. 2021). The OECD has also taken up the issue (OECD 2021). These debates also lead to original normative proposals (Blanchard and Tirole 2021) and sometimes contribute to the rediscovery of older proposals, such as Rignano-style taxation schemes (Rignano 1904; 1924; Masson 2023).
In this context, the aim of the seminar is to explore the various justifications and critiques of inheritance (in the sense of wealth transmission) at work in our modern societies, which see themselves as meritocratic (Gotman 2006), while paying attention to national differences among European countries. The approach is thus resolutely comparative, but also interdisciplinary, bringing together sociological, economic, philosophical, historical and legal perspectives.
In particular, the seminar will explore several themes:

- consent to inheritance tax, which is unusual in being historically low
- inheritance for all
- inheritance tax avoidance strategies used by the wealthiest
- gender inequalities in intra-family inheritance

References

Adermon, Adrian, Mikael Lindahl, et Daniel Waldenström. 2018. « Intergenerational Wealth Mobility and the Role of Inheritance: Evidence from Multiple Generations ». *The Economic Journal* 128 (612): F482-513.

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Blanchard, Olivier, et Jean Tirole. 2021. « Les grands défis économiques ». Paris: La documentation française.

Boserup, Simon H., Wojciech Kopczuk, et Claus T. Kreiner. 2016. « The Role of Bequests in Shaping Wealth Inequality: Evidence from Danish Wealth Records ». *American Economic Review* 106 (5): 656-61.

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OECD. 2021. *Inheritance Taxation in OECD Countries*. OECD Tax Policy Studies. Paris: OECD Publishing. https://www.oecd-ilibrary.org/taxation/inheritance-taxation-in-oecd-countries_e2879a7d-en.

Piketty, Thomas. 2019. *Capital et idéologie*. Paris: Éditions du Seuil.

Posner, Eric A., et Eric Glen Weyl. 2018. *Radical markets: uprooting capitalism and democracy for a just society*. Princeton University Press. Princeton.

Rignano, Eugenio. 1904. *Un socialisme en harmonie avec la doctrine économique libérale*. Paris, France: V. Giard & E. Brière.

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SESSIONS SCHEDULE

MISHA, 5 allée du Général Rouvillois, Strasbourg

Wednesday 4 November 2026, 14:00–17:30 – Room Afrique (MISHA):

- **Nicolas Frémeaux**, Professor of Economics, University of Rouen Normandy, co-director of LERN: *"Consent to Inheritance Tax"*
- **Camille Herlin-Giret,** sociologist, research fellow at CNRS/SAGE: "*Wealth Managers: Guardians of Status"*

Thursday 26 November 2026, 9:00–12:30 – Room Afrique (MISHA):

- **José Noguera**, Associate Professor in Sociology, Universitat Autònoma de Barcelona: *"Bridging the wealth gap: Simulating universal inheritance in four EU countries"*
- **Leire Salazar**, Senior Researcher at the Institute for Public Goods and Policies, Spanish Research Council: *"Inheritance Tax and Income Tax: how much should people pay?"*

Thursday 10 December 2026, 13:00–16:00 – Room Océanie (MISHA):

- **Benoît Majerus**, Professor of History at C²DH – Luxembourg, ERC DIGSHELL: *"A History of Offshore Shell Companies Around the World"*
- **Simon Watteyne**, historian, postdoctoral researcher at ULB: *"History of Inheritance Taxation in Belgium"*

Thursday 18 February 2027, 9:00–12:30 – Room Océanie (MISHA):

- **Constantin Brissaud,** sociologist, research fellow at CNRS/CURAPP – "*The Dutreil Advocacy Coalition Network: Elements for a Political History of Economic Meritocracy in France (1980 - 2020)"*
- **Nhat An Trinh,** sociologist at WZB Berlin Social Science Center: *"Unequal Estate Division for Wealth Perpetuation in Germany: Portfolios, Primogeniture, and Patrilineality"*

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