

Changing
Perceptions
of Family
Business

in the
Netherlands
1945-2019

**FROM
RAGS TO
RICHES**

Ewout J. Hasken

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*Changing Perceptions of Family Business in the
Netherlands, 1945-2019*

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From Rags to Riches

Changing Perceptions of Family Business in the Netherlands, 1945-2019

**Voor een dubbeltje geboren. De veranderende kijk op het
familiebedrijf in Nederland van 1945 tot 2019**
(met een samenvatting in het Nederlands)

Proefschrift

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Ewout Hasken
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1. Introduction

Defining Family Business

Family business is booming. In demand with policy makers, venerated by business gurus and consultants, frequently studied among scholars, and trusted by the public at large, the family firm enjoys a tremendous popularity. Across Europe over 70% of businesses can be considered family firms.¹ Both national governments and supranational institutions such as the European Commission consider family enterprise the motor or backbone of the economy and employ policies to support family-owned companies.² Family firms are touted as solid investments and virtually every big consultancy firm has a family business division.³ Research into family businesses developed into an important part of business and management studies and has formed its own subfield of Family Business Studies with its own specific journals.⁴ Before 1992 less than five articles on family firms were published each year, from 2015 onwards more than 375 articles were printed each year, culminating in over 500 in 2020.⁵ Family-owned

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- 1 Irene Mandl, 'Overview of Family Business Relevant Issues' (KMU Forschung Austria, 2008): 39. Andrea Colli, Paloma Fernández Pérez, and Mary Rose, 'National determinants of family firm development? Family firms in Britain, Spain, and Italy in the nineteenth and twentieth centuries', *Enterprise & Society* 4, no. 1 (2003): 29.
 - 2 *Kamerstukken II*, 2020-2021, 32 637, no. 434; Colli et al., 'National determinants of family firm development?', 50.
 - 3 See for instance the websites of KPMG (<https://kpmg.com/xx/en/home/services/enterprise/family-business.html>), Bain & Company (<https://www.bain.com/insights/topics/founders-mentality/>), McKinsey (<https://www.mckinsey.com/middle-east/our-work/family-business-practice>), and the Boston Consultancy Group (<https://www.bcg.com/capabilities/corporate-finance-strategy/family-business>).
 - 4 Eric Gedajlovic et al., 'The Adolescence of Family Firm Research: Taking Stock and Planning for the Future', *Journal of Management* 38, no. 4 (2012): 1011; Pramodita Sharma, James J. Chrisman, and Kelin E. Gersick, '25 Years of *Family Business Review*: Reflections on the Past and Perspectives for the Future', *Family Business Review* 25, no. 1 (2012): 5–15.
 - 5 Gloria Aparicio et al., 'Family Business Research in the Last Decade. A Bibliometric Review', *European Journal of Family Business* 11, no. 1 (2021): 36.

businesses are trusted more by consumers than their publicly-owned counterparts.⁶ All of this goes to show that the family business is indeed booming.

Yet, although it is apparent that family enterprise has garnered widespread popularity, what exactly is understood by the term ‘family business’ turns out to be more ambiguous on closer inspection. There is no consensus on what exactly constitutes a ‘family business’. A 2008 report by the European Commission showed that over 90 definitions of ‘family business’ are in use in 33 European countries. Meaning that instead of 70%, the number of family firms can also be as low as 36% of all businesses, depending on the chosen definition.⁷ Part the of European Commission’s drive to stimulate family enterprise was taken up by an, only partly successful, attempt to resolve the debate surrounding the definition of ‘family business’.⁸ Numbers purporting to show family firms as providing good returns on investments and ever rising stock value, on closer inspection turn out to include internet moguls such as Google’s Alphabet and Facebook’s Meta; not quite the mom-and-pop shop that the fusion of the words family and business can also imply.⁹ While the field of Family Business Studies may have grown substantially in thirty years’ time the a concise and accepted definition of its subject has remained elusive. Worries about the field’s development and direction have subsequently been raised.¹⁰ Moreover, though family-owned businesses receive the highest scores on the *Edelman Trust Barometer*, respondents were also asked about their trust in privately-owned companies which scored lower, but could just-as-well be regarded as a family business since these are also privately owned as opposed to publicly traded companies. Although it remains unclear what the term ‘family business’ exactly means, not to mention if these claims and statements even refer to the same phenomenon, claims and statements about ‘family business’ proliferate, and the business type enjoys much popularity.

This popularity is, however, not just benign or without consequences and is indeed manifested in support for and policy proposals aimed at family firms. Even though the uncertainty surrounding the definition of family enterprise should necessitate a cautious and circumspect approach by researchers, policymakers, and consultants. Or at the very least give pause to reconsider the efficacy of the term ‘family business’, advisory

6 Edelman, ‘2022 Edelman Trust Barometer’ (Edelman, 2022): 54; Edelman, ‘2023 Edelman Trust Barometer’ (Edelman, 2023): 47.

7 Mandl, ‘Overview of Family Business Relevant Issues’, 20–31.

8 European Commission, ‘Overview of Family–Business–Relevant Issues: Research, Networks, Policy Measures and Existing Studies’, (European Commission, 2009).

9 See for instance this report by Credit Suisse: Credit Suisse, ‘The CS Family 1000 in 2018’ (Credit Suisse, 2018).

10 Sabine B. Rau, Joseph H. Astrachan, and Kosmas X. Smyrniotis, ‘The F-PEC Revisited: From the Family Business Definition Dilemma to Foundation of Theory’, *Family Business Review* 31, no. 2 (2018): 201; Shaker A. Zahra and Pramodita Sharma, ‘Family Business Research: A Strategic Reflection’, *Family Business Review* 17, no. 4 (2004): 333; Sharma, Chrisman, and Gersick, ‘25 Years of *Family Business Review*’, 7–8; Joshua J. Daspit et al., ‘Family Firm Heterogeneity: A Definition, Common Themes, Scholarly Progress, and Directions Forward’, *Family Business Review* 34, no. 3 (2021): 297.

reports and studies that advocate special treatment of family enterprise abound.¹¹ When it is not clear however what ‘family business’ exactly means, this is problematic. The absence of a widely accepted definition not only limits our understanding of family enterprise – it is after all not clear what constitutes a ‘family business’. Moreover, the lack of a clear definition also opens up opportunities to classify the most diverse companies under the label of ‘family business’ as the examples of Twitter, Alphabet and Meta show. The risk of misuse or even abuse of the term is therefore lurking as long as the ambiguity surrounding “family business” is left unaddressed. Without a critical examination of the use of the term ‘family business’, it remains possible for wealthy families as well as the most diverse types of companies to capitalise on the popularity of the term and benefit from policies and subsidies aimed at others.

This ambiguity and confusion concerning the term ‘family business’, which runs contrary to the initially seemingly obvious meaning of ‘family business’, is the central focus of my research. With the increasing popularity of family enterprise and the considerable attention it receives, the inherent ambiguity contained in the term ‘family business’ appears to be passed over quite easily in society, and in academia to a lesser degree. The use of the term ‘family business’ has received little attention while the topic of family enterprise has become very popular. While the issue of defining ‘family business’ has been a central endeavour of both business historians and other business scholars since the formation of the field, defining what exactly constitutes a ‘family business’ in various contexts has proven remarkably difficult.¹² Although the day-to-day use of the term implies otherwise, the financial, legal, organising, and emotional structures that govern family enterprise are not universal. On the contrary, the ways, shapes, and forms in which the family firm can exist and operate are manifold.¹³ The literature on family enterprise has reflected this heterogeneous character of family enterprise in the sheer number of different definitions and typologies it has produced.¹⁴ Yet curiously,

11 Jonathan Lavender et al., ‘Global Family Business Tax Monitor 2023’ (KPMG, 2023); Roberto H. Flören et al., ‘Bouwstenennotitie Bedreigt Crisisbestendigheid Familiebedrijf’ (RSM/Nijenrode Business University, 2020); Roberto H. Flören et al., ‘Familiebedrijf Krijgt Onvoldoende Aandacht in Verkiezingsprogramma’s’ (Nyenrode Business Universiteit, 2023); European Commission, ‘Overview of Family–Business–Relevant Issues’.

12 Andrea Colli, *The History of Family Business, 1850–2000* (Cambridge: Cambridge University Press, 2003): 3–28; Andrea Colli and Mary Rose, ‘Family Business’, in *The Oxford Handbook of Business History*, ed. Geoffrey Jones and Jonathan Zeitlin, 194–218 (Oxford: Oxford University Press, 2008): 195; Andrea Colli, ‘Family Firms in European Economic History’ in *Doing Succession in Europe. Generational Transfers in Family Businesses in Comparative Perspective*, ed. Isabel Stamm, Peter Breitschmid, and Martin Kohli, 1–26 (Zurich: Schulthess, 2010); Joseph H. Astrachan, Sabine B. Klein, and Kosmas X. Smyrniotis, ‘The F–PEC Scale of Family Influence: A Proposal for Solving the Family Business Definition Problem’, *Family Business Review* 15, no. 1 (2002): 45–58; Sharma, Chrisman, and Gersick, ‘25 Years of Family Business Review’.

13 Colli and Rose, ‘Family Business’, 195.

14 Donald O. Neubaum, Nadine Kammerlander, and Keith H. Brigham, ‘Capturing Family Firm Heterogeneity: How Taxonomies and Typologies Can Help the Field Move Forward’, *Family Business Review* 32, no. 2 (2019): 107–17; Rau, Astrachan, and Smyrniotis, ‘The F–PEC Revisited’, 201; Paolo Di Toma and Stefano Montanari, ‘The Definitional Dilemma in Family Business Research: Outlines of an Ongoing Debate’, *International Journal of Entrepreneurial Venturing* 2, no. 3–4 (2010): 262–75.

consideration for this heterogeneity is frequently absent from the executive summaries and conclusions of many reports and studies into family enterprise.¹⁵

In this introductory chapter I will first discuss the historiography on family enterprise and the development of Family Business Studies. Then I will elaborate on the questions and problem that form the core of this dissertation, followed by a brief discussion of the chosen case, The Netherlands, and used methodology. Finally, I will present a short overview of the remaining chapters.

Family Business History

To a nineteenth century reader defining ‘family business’ may have appeared a futile exercise, after all family enterprise was the predominate form of business; why venture to define that what is so ubiquitous and, moreover, without an equivalent?¹⁶ With the advent of the large managerial enterprise during the Second Industrial Revolution in the latter half of the nineteenth century this changed. The default organisational form of the family firm now did have an alternative. First observed by Adolf Berle and Gardiner Means in the 1930s and rekindled by Alfred Chandler during the latter half of the twentieth century, this new business type was distinct from the family-owned and run companies that had come before, in that ownership and control of the business were separated.¹⁷

This separation of ownership and control was the product of the innovations brought on by the Second Industrial Revolution. Advancements in technology – the telephone, railroads, telegraph, steamships, electric power, lightbulb, and the assembly line to name but a few – meant that not only modern mass production became possible but also the means to coordinate the production process.¹⁸ These revolutions in transportation and communication necessitated an organisational revolution as well.¹⁹ The growth in both scale and scope of the production and distribution process made possible by these advancements, combined with a correspondingly increased level of complexity, meant that existing, relatively simple governance structures, became inadequate. The hands-on management by owners themselves, as had virtually been the norm up until then, could not keep up with this growth and complexity. Instead, management hierarchies emerged, ‘crowded by salaried low, middle, and top managers, more and more autonomous from the property and from the founder’s family, according to

15 Danny Miller and Isabelle Le Breton-Miller, ‘Brief reflections on family firm research and some suggested paths forward’, *Journal of Family Business Strategy* 12, no. 1 (2021): 3.

16 Colli, *History of Family Business*, 8; Colli and Rose, ‘Family Business’, 196.

17 Colli and Rose, ‘Family Business’, 2008, 196, 198; Alfred D. Chandler, ‘The United States: Seedbed of Managerial Capitalism’, in *Managerial Hierarchies: Comparative Perspectives on the Rise of the Modern Industrial Enterprise*, ed. Alfred D. Chandler and Herman Daems, 1980, 9–40; Alfred D. Chandler, ‘The Emergence of Managerial Capitalism’, *Business History Review* 58, no. 4 (1984): 473–503; Alfred D. Chandler, *Scale and Scope: The Dynamics of Industrial Capitalism* (Cambridge, MA: Belknap Press, 1990).

18 Joel Mokyr, ‘The Second Industrial Revolution, 1870-1914.’, in *Storia Dell’economia Mondiale*, ed. Valerio Castronovo (Rome: Laterza Publishing, 1999): 1–14; Chandler, ‘The Emergence of Managerial Capitalism’, 474.

19 Chandler, ‘The Emergence of Managerial Capitalism’, 481; Chandler, ‘The United States: Seedbed of Managerial Capitalism’, 13-14.

the growing specialisation of their roles.²⁰ Governing these large corporations thus became the domain of salaried and professional managers. The increasing complexity combined with high growth meant that founding owners and their descendants were gradually also displaced from the top of their firms. No family was large enough to staff these managerial hierarchies with members from their own ranks, let alone have the training, time, and resources to adequately lead these managers who possessed not only specialised knowledge but also practical experience. 'Family members, as a result, soon came to view their enterprise, as did other stockholders, from the point of view of renters; that is, their interest in the enterprise was no longer in its management but rather in the income derived from its profits.'²¹

The emergence of the large managerial company and retreat of owning-families from these types of firms, pulled family enterprise more into the focus of scholars, albeit not as a topic on its own and not always positively.²² Indeed, the focus was on the large managerial company that supposedly superseded these family companies. The family firm came to be viewed by some as only a stage in an inevitable development towards a company led by professional management. Espoused by scholars such as David Landes and Alfred Chandler for instance. They ascribed the decline in France's and the United Kingdom's respective competitive advantage in the nineteenth and twentieth century to the disproportionate amount of family-owned and run businesses. This view on family enterprise became the dominant perception of family firms during the middle of the twentieth century.²³ Family enterprise was dismissed as backward, a conservative relic of yesteryear or even as a source of economic decline.²⁴ The presence of too many family firms in a modern economy was, according to these scholars, a sign of disfunction or even backwardness.

This rather negative view of family enterprise did however offer an opportunity to define it. 'Family business' was the initial stage in a company's development towards a managerial enterprise. As such they could be described as

generally small and medium-sized; slow growing; characterised by 'flat' organisational structures and internal succession patterns; relying upon self-financing or on local, often informal credit sources and avoiding stock-market finance; implicitly backward from the perspectives of production technology and labour relations; and less profitable than managerial ones.²⁵

20 Colli, *History of Family Business*, 6.

21 Chandler, 'The United States: Seedbed of Managerial Capitalism', 14.

22 Colli, *History of Family Business*, 22; Colli and Rose, 'Family Business', 197–98.

23 David S. Landes, 'French Entrepreneurship and Industrial Growth in the Nineteenth Century', *Journal of Economic History* 9, no. 1 (1949): 45–61; Mary Rose, 'Introduction', in *Family Business - International Library of Critical Writings in Business History*, vol. 13 (Aldershot: Edward Elgar, 1995): xiv–xxvi; Alfred D. Chandler, 'Managers, Families, and Financiers', in *Development of Managerial Enterprise*, ed. Kesaji Kobayashi and Hidemasa Morikawa (Tokyo: University of Tokyo Press, 1986): 35–63.

24 Rose, 'Introduction', xvi; Colli, *History of Family Business*, 13.

25 Colli, *History of Family Business*, 9.

The depiction of ‘family business’ as an episode in the development of a company, only defined it in relation to that what it was not: the managerial enterprise. Nevertheless, this definition fit its purpose, place, and period. The rise of the managerial enterprise coincided with a time when the United States was unfolding its own economic power and *en route* to becoming the world’s largest industrial economy. Therefore, the managerial enterprise with its dominant position in the US economy seemed the far superior business type. It was only a small intellectual leap to connect the development of managerial companies in capital-intensive industries with the rising industrial prowess of the US and then to surmise a causal relationship.²⁶ Moreover, the influence of US economic thinking on at least Western-Europe after the Second World War as well as the dominance of US historians in the debate on family enterprise, meant that for many business historians the US became the benchmark or starting point for analyses.²⁷ ‘Family business’ was consequently regarded as an inferior type of business.

Not surprisingly however, this rather reductive definition of ‘family business’ as only a stage in the development of a business towards a managerial company or even as a risk to economic development, became heavily criticised over time, stimulating research into the history of family businesses.²⁸ Although family enterprise had not necessarily played a major role in the historiography up until then – indeed, in Chandler’s oft quoted work for example it’s the managerial enterprise that takes centre stage, while family firms are only discussed in passing if discussed at all – the contention that ‘family business’ was backward, small, less profitable, and inefficient remained.²⁹ The continued presence and plentiful examples of successful family-owned and run businesses in modern developed economies were a first sign that family enterprise might not be as backward.³⁰ Moreover, this revisionist effort was further stimulated by the decline of the large managerial enterprise in the latter quarter of the twentieth century. From the 1980s onwards the frequent restructuring of major conglomerates, the de-merger movement, the crises in especially European large state-owned companies, the success of family firms like the Japanese *Zaibatsu* or Korean *Chaebol* undermined the supposed superiority of the large managerial business. Family enterprise at the same time presented an alternative to the ‘dehumanised’, anonymous managerial conglomerates.³¹ Additionally, more and more research presented evidence of large, dynamic, and profitable businesses owned

26 Rose, ‘Introduction’, xv–xvi.

27 Ibid., xv.

28 Colli, *History of Family Business*, 23–24; Rose, ‘Introduction’, xiii.

29 Chandler, *Scale and Scope: The Dynamics of Industrial Capitalism*; Chandler, ‘The Emergence of Managerial Capitalism’; Alfred D. Chandler Jr and Herman Daems, eds., *Managerial Hierarchies: Comparative Perspectives on the Rise of the Modern Industrial Enterprise* (Cambridge, MA: Harvard University Press, 1980).

30 Naomi R. Lamoreaux, Daniel M. G. Raff, and Peter Temin, ‘Beyond Markets and Hierarchies: Toward a New Synthesis of American Business History’, *The American Historical Review* 108, no. 2 (2003): 404–433; Paloma Fernández Pérez and Andrea Colli, *The Endurance of Family Businesses* (Cambridge: Cambridge University Press, 2013); Pramodita Sharma, ‘An Overview of the Field of Family Business Studies: Current Status and Directions for the Future’, *Family Business Review* 17, no. 1 (2004): 3.

31 Colli, *History of Family Business*, 23.

and run by families in different places and at different times in history.³² What family enterprise looked like was being debated, the previous view of ‘family business’ as a stage, a conservative hanger-on at best was being revised.³³

Yet, interestingly, this revisionist effort did not produce a shared definition of ‘family business’. Rather its adherents instead embraced the heterogeneous character of family enterprise to refute the reductive presentation of family firms as backward, by focusing on the diverse examples of various family-owned and run companies. Each one of which could refute one or more of traits traditionally ascribed to the ‘family business’ stage. Challenging the traditional view of family businesses, but not offering a clear definition. On the contrary, due to the high number of case studies and the emphasis on context as well as the particular and distinctive traits and elements of the business under investigation, the heterogeneous nature of family enterprise was highlighted. The main critique leveraged against the traditional view was best summarised by Jones and Rose:

It is most misleading to develop a general thesis about the lack of competitiveness - or otherwise - of family firms. The ‘family firm’ cannot be used as a generic term which somehow embraces the strategy and structures of all firms which are managed by families.³⁴

The depiction of family enterprise as backwards and the subsequent revisionist critique that focussed on refuting these assigned traits, created a dynamic in which the chosen definition of ‘family business’ is very much connected to the appreciation for the business type. What revisionists for instance have described as competitive advantages of family enterprise, such as a focus on long-term planning or dividend policies aimed at the accumulation of capital, are touted by those that view family business as backwards as examples of the disadvantages of the business type.³⁵ Indeed, debates on the profitability, performance, efficiency, labour relations, longevity, as well as other characteristics of family companies exemplify this dialectic.³⁶

Family Business Studies

The revisionist view on family firms was also informed by developments outside the field of Business History. The development of the field of Family Business Studies from the

32 Colli and Rose, ‘Family Business’, 198; Doreen Arnoldus, *Family, Family Firm and Strategy: Six Dutch Family Firms in the Food Industry 1880-1970* (Amsterdam: Free Industry, 2002); Philip Scranton, *Proprietary Capitalism: The Textile Manufacture at Philadelphia, 1800-1885* (Cambridge University Press, 1983); Geoffrey Jones and Mary Rose, ‘Family Capitalism’, in *Family Capitalism*, ed. Mary Rose and Geoffrey Jones (Abingdon: Routledge, 1993): 1-16.

33 Colli and Rose, ‘Family Business’, 199-201.

34 Jones and Rose, ‘Family Capitalism’, 4.

35 Colli, *History of Family Business*, 75.

36 *Ibid.*, 11-13; Rose, ‘Introduction’, xiv.

1980s onwards, contributed significantly to the changing views on family enterprise. Stimulated by the changing economic, political, and social context in the latter decades of the twentieth century that hurt reputation of the large managerial company, this new research field was aimed not only at fostering understanding of family enterprise but was also moreover an attempt at legitimizing this type of business.³⁷ Various economic crises starting with the oil crises of the 1970s hit the managerial enterprise hard, especially in the US and Western Europe. Furthermore, the downfall of various state-owned companies in Europe further hurt the reputation of the large managerial enterprise. Their purported superiority was called into question now that supposed advantages of scale and scope could not withstand these economic shocks and these companies did not seem to have been granted eternal life. Family-owned and run companies – together with small and medium enterprises – were touted as inspiring alternatives.³⁸

Additionally, business owning families started asserting themselves more and more. Although their business type may not have been in vogue during the middle of the century, especially in the US existing family-owned and run companies were in search of knowledge and expertise as well as professional training. Firms that had been founded around the turn of the century were, during the middle of the twentieth century, confronting challenging successions to a second, third, or even a fourth generation of family control and ownership. Moreover, in the critical or hostile climate these family companies were facing they also needed to consider how to justify their wealth and position in democratising societies while simultaneously trying ‘to protect their fortunes from the folly and extravagance of their descendants, and to protect their descendants from the corruption of wealth’.³⁹

A changing political wind further contributed to the emergence of Family Business Studies. During the 1970s and 1980s, especially in the US, the political view on businesses and wealthy individuals began to change. The top marginal tax rate for instance declined from 91% in the early 1960s to 70% in the 1970s and fell below 30% in the 1980s under Republican presidents.⁴⁰ Moreover, businesses started to successfully organise themselves in different interest groups such as the Business Roundtable and National Association of Manufacturers to halt the rise of organised labour.⁴¹ By the 1980s, these business advocates had fundamentally transformed the public debate on

37 Sharma, ‘An Overview of the Field of Family Business Studies’, 3.

38 Colli, *History of Family Business*, 23.

39 Paloma Fernández Pérez and Nuria Puig, ‘The Emergence of Family Business Studies: A Historical Approach to Pioneering Centers, Scholars, and Ideas’, in *The Endurance of Family Businesses*, ed. Paloma Fernández Pérez and Andrea Colli (Cambridge: Cambridge University Press, 2013): 17; George E. Marcus and Peter Dobkin Hall, *Lives In Trust: The Fortunes Of Dynastic Families In Late Twentieth-Century America*, 1st edition (Boulder: Westview Press, 1992); Peter Dobkin Hall and George E. Marcus, ‘Why Should Men Leave Great Fortunes to Their Children?’, in *Inheritance and Wealth in America*, ed. Robert K. Miller and Stephen J. McNamee (Boston, MA: Springer US, 1998), 139–171.

40 Thomas Piketty and Emmanuel Saez, ‘How Progressive Is the U.S. Federal Tax System? A Historical and International Perspective’, *Journal of Economic Perspectives* 21, no. 1 (2007): 3.

41 Benjamin C. Waterhouse, *Lobbying America* (Princeton: Princeton University Press, 2015): 3.

regulation, taxation, and fiscal policy.⁴² Creating an environment in which enterprise and entrepreneurship were viewed significantly different from before and could operate in a more lenient and positive environment.

This contributed to rise of Family Business Studies since the 1980s and especially during 1990s when the field started to expand.⁴³ Family enterprise had been studied before as evidenced by Family Business History of course, moreover the first dissertations on family enterprise were completed in 1953 and 1963 in the US and Europe respectively. It was however only in these final decades of the twentieth century that it started to be viewed as a unique business type that required special attention and could therefore be treated as a separate academic discipline.⁴⁴ In 1988 *Family Business Review* was for instance launched by the Family Firm Institute, itself founded in 1982 in the US.⁴⁵ Before the creation of *Family Business Review* articles on family enterprise had only sporadically appeared in peer reviewed journals resulting in only 33 articles up to 1989.⁴⁶ With a dedicated journal the number of articles increased significantly with over a 100 being published in the following decade.⁴⁷ In 2010 the *Journal of Family Business Strategy*, and in 2011 the *Journal of Family Business Management* followed, further expanding the field and increasing the number of published articles on family enterprise per year to over 370 by 2015 rising to over 500 five years later.⁴⁸

Populated by business consultants and actual business-owners as well as academics, the field is geared towards practice, addressing pressing matters and practical concerns of family companies.⁴⁹ Indeed, the US Family Firm Institute for instance was founded by both scholars and businessmen, counted among its members academics, educators, consultants, as well as business owners, and aimed to 'bring together consultants, banks, academics, lawyers, family therapists, and accountants to talk about family business'.⁵⁰ The European Study Group on Family Business was similarly founded and led by executives of family-run and owned businesses.⁵¹ An endowment from Stephan Schmidheini, a scion of a Swiss industrial dynasty, not only created the first European chair in Family Firm Studies for instance, but also the Family Business Center at the International Institute for Management Development in Lausanne.⁵² Foundations of

42 Ibid.

43 Barbara Bird et al., 'Family Business Research: The Evolution of an Academic Field', *Family Business Review* 15, no. 4 (2002): 338.

44 Barbara Bird et al., 'Family Business Research', 338; Pramodita Sharma et al., 'The Practice-Driven Evolution of Family Business Education', *Journal of Business Research* 60, no. 10 (2007): 1015.

45 Fernández Pérez and Puig, 'The Emergence of Family Business Studies', 20.

46 Bird et al., 'Family Business Research', 340; Sharma, 'An Overview of the Field of Family Business Studies', 1.

47 Paola Rovelli et al., 'Thirty Years of Research in Family Business Journals: Status Quo and Future Directions', *Journal of Family Business Strategy* 13, no. 3 (2022): 3-5.

48 Aparicio et al., 'Family Business Research in the Last Decade', 36.

49 Zahra and Sharma, 'Family Business Research', 333; Bird et al., 'Family Business Research', 339; Sharma et al., 'The Practice-Driven Evolution of Family Business Education', 1014.

50 Florence Kaslow, 'Brief History of the Family Firm Institute', in *Handbook of Family Business and Family Business Consultation*, ed. Florence Kaslow (New York: Routledge, 2006): 4.

51 Fernández Pérez and Puig, 'The Emergence of Family Business Studies', 21.

52 Ibid., 21.

enterprising families like the Coleman, Cox, Kauffman, and Raymond foundations in the US or Lombard Odier Hentsch & Cie in Europe have moreover funded much research into family firms.⁵³

In addition to the prominent role of practitioners and family firm stakeholders in Family Business Studies, the focus on the needs of family enterprise is also evidenced by the produced research.⁵⁴ Since the inception of the field, scholarly attention has been aimed at the production of ‘new actionable knowledge, that is rigorous, empirically verified recommendations that fit family business needs and benefit their business practice.’⁵⁵ This goal is also reflected in the focus on issues that concern the functioning of the business, such as firm performance, innovation, succession, business strategy, management, CSR, internationalisation, and entrepreneurial orientation.⁵⁶ Moreover, the development of theory in the field of Family Business Studies has also been geared towards practice, especially attempting to distinguishing family firms from non-family firms and modelling the behaviour of family companies to explain perceived differences or similarities.⁵⁷

Although the aim of many of these studies has been the production of practical knowledge, many of the results of these studies have been mixed at best and frequently downright contradictory. While some studies for instance argue that family firms are superior innovators and entrepreneurial powerhouses, others argue the exact opposite.⁵⁸ The same goes for topics like internationalisation, labour relations, or many of the other popular research themes in the field.⁵⁹ These conflicting results are not only down to the use of different data or research design. The chosen definition of family business plays an important role in creating the differences between findings.⁶⁰ For instance, in the internationalisation debate only studies that defined family business as owned and controlled by a family did not find evidence of internationalisation of the firm. Whereas definitions that focussed on only family-owned or family-controlled firms did find correlation.⁶¹

Such contradictory results are not only at odds with the practical aims of the field and the focus on the needs of practitioners – since these mixed results are unable to offer more than limited guidance or anecdotal evidence for best practices – more importantly however it reveals an epistemological problem at the core of Family

53 Sharma, ‘An Overview of the Field of Family Business Studies’, 1.

54 Claudia Binz Astrachan et al., ‘Addressing the Theory-Practice Divide in Family Business Research: The Case of Shareholder Agreements’, *Journal of Family Business Strategy* 12, no. 1 (2021): 1.

55 *Ibid.*, 1.

56 Joseph H. Astrachan, ‘Strategy in Family Business: Toward a Multidimensional Research Agenda’, *Journal of Family Business Strategy*, 2010; Miller and Le Breton-Miller, ‘Brief Reflections on Family Firm Research’, 2.

57 Zahra and Sharma, ‘Family Business Research’, 332–33; Sharma, ‘An Overview of the Field of Family Business Studies’, 5.

58 Miller and Le Breton-Miller, ‘Brief Reflections on Family Firm Research’, 1.

59 *Ibid.*

60 Jean-Luc Arregle et al., ‘Why Is Family Firms’ Internationalization Unique? A Meta-Analysis’, *Entrepreneurship Theory and Practice* 41, no. 5 (2017): 820; Canavati, ‘Corporate Social Performance in Family Firms: A meta-analysis’, *Journal of Family Business Management* 8, no. 3 (2018): 249.

61 Arregle et al., ‘Why Is Family Firms’ Internationalization Unique?’, 816.

Business Studies.⁶² Just as within the historiography of Family Business History, the definition of ‘family business’ appears to influence the results of studies about family enterprise. That many attempts at reconciling the contradictory claims about family enterprise result in proposing alternative conceptualisations or operationalisations of ‘family business’ underlines this problem.

Defining Family Business

The difficulty in defining ‘family business’ has plagued research from the start. Yet, the continuing absence of a shared and accepted definition also appears to carry at least some intentionality. Without a clearly defined research object the boundaries of the field can move with the direction but also the aims of research. The opening lines of the very first issue of the *Family Business Review* already emphasised the challenge of defining ‘family business’:

What is a family business? People seem to understand what is meant by the term family business, yet when they try to articulate a precise definition they quickly discover that it is a very complicated phenomenon.⁶³

The editors however also saw this as an opportunity. They did not attempt to provide a definition themselves hoping instead that contributors specified their own definitions in their submissions stimulating pursuing debates in turn.⁶⁴ While this may have indeed motivated authors to propose different definitions, typologies, or classifications, it did not contribute to reaching a consensus on a widely shared definition.⁶⁵

Table 1.1: Recurring criteria used to define ‘Family Business’

<i>Definitional criterion</i>	<i>No. of occurrences</i>	<i>Frequency (%)^a</i>
Ownership	98	79%
Management	66	53%
Directorship	35	28%
Self-identification	19	15%
Multiple generations	11	9%
Intra-family succession intention	9	7%
<i>Total</i>	<i>238</i>	

Source: Alfredo De Massis et al., eds., *Family Business Studies: An Annotated Bibliography* (Cheltenham: Edward Elgar Publishing, 2012), 12.

a) Percentages add to more than 100% because studies typically use multiple criteria

62 Binz Astrachan et al., ‘Addressing the Theory-Practice Divide in Family Business Research’, 1.

63 Ivan Lansberg, Edith L. Perrow, and Sharon Rogolsky, ‘Editors’ Notes’, *Family Business Review* 1, no. 1 (1988): 1.

64 Frank Hoy and Veland Ramadani, ‘Context and Uniqueness of Family Businesses’, in *Family Businesses in Transition Economies: Management, Succession and Internationalization*, ed. Léo-Paul Dana and Veland Ramadani (Cham: Springer International Publishing, 2015): 11.

65 Neubaum, Kammerlander, and Brigham, ‘Capturing Family Firm Heterogeneity’; Di Toma and Montanari, ‘The Definitional Dilemma in Family Business Research’; Sharma, Chrisman, and Gersick, ‘25 Years of *Family Business Review*’.

On the contrary, research into family enterprise has spawned the most diverse definitions of the phenomenon. Ranging from scholars articulating multiple operational definitions to the construction of scales that indicate the level of family involvement, to endless list of typologies of family firms.⁶⁶ Indeed, one such attempt resulted in a total of no fewer than 72 ‘distinct nonoverlapping categories of family firms according to terms of ownership and management’.⁶⁷ Many definitions of ‘family business’ share recurring features that revolve around elements of ownership and control over a company, as table 1.1 shows. Nevertheless, the various conceptualisations of ‘family business’ diverge significantly. For instance, different operational definitions of ‘family business’ led to widely fluctuating numbers about the amount of family firms. One set of definitions puts the number of family firms somewhere between 3 and 24.4 million in the US, covering 27-62% of the workforce and 29-64% of GDP.⁶⁸ In Europe the number of family firms fluctuates between 30% and 90% of the total number over firms.⁶⁹ Depending on the chosen definition family businesses can be small or large, young or old, publicly traded or privately owned, first generation or tenth generation, have high or low family involvement, be a parent-child enterprise or a distant cousin consortium, the list can go on and on.

The lack of a shared and accepted definition might at first glance accommodate such heterogeneity, it also raises some serious concerns. A wide range of diverse definitions and typologies is not the same as truly engaging with the heterogenous character of ‘family business’, even though, as attention for the heterogenous character of family firms has increased over time, it has resulted mainly in more ways to define ‘family business’.⁷⁰ Many definitions pertaining to only a subsection of family firms form too often the basis for research and conclusion that are generalised to hold for all family businesses. Supposed differences between family and non-family firms are presented as if the distinction is cast in stone and clear cut. In databases widely differing family companies are lumped together.⁷¹ Often no distinction is made between firms owned by an individual founder or multiple family members, not to mention if a successful generational succession has taken place. Ownership criteria can vary widely between

66 Sharma, ‘An Overview of the Field of Family Business Studies’, 4.

67 Sharma, ‘An Overview of the Field of Family Business Studies’, 4–5.

68 Joseph H. Astrachan and Melissa Carey Shanker, ‘Family Businesses’ Contribution to the U.S. Economy: A Closer Look’, *Family Business Review* 16, no. 3 (2003): 211–19.

69 Mandl, ‘Overview of Family Business Relevant Issues’, 40–48.

70 Jess H. Chua et al., ‘Sources of Heterogeneity in Family Firms: An Introduction’, *Entrepreneurship Theory and Practice* 36, no. 6 (2012): 1103–13; Mattias Nordqvist, Pramodita Sharma, and Francesco Chirico, ‘Family Firm Heterogeneity and Governance: A Configuration Approach’, *Journal of Small Business Management* 52, no. 2 (2014): 192–209; Thomas Schmid et al., ‘Family Firm Heterogeneity and Corporate Policy: Evidence from Diversification Decisions’, *Corporate Governance: An International Review* 23, no. 3 (2015): 285–302; Remedios Hernández-Linares, Soumodip Sarkar, and M^a Concepción López-Fernández, ‘How Has the Family Firm Literature Addressed Its Heterogeneity through Classification Systems? An Integrated Analysis’, *European Journal of Family Business* 7, no. 1–2 (2017): 1–13; Daspit et al., ‘Family Firm Heterogeneity’; Julio Diéguez-Soto et al., ‘Family Firm Heterogeneity on CSR Approach: A Socio-Emotional (SEW) Perspective’, *BRQ Business Research Quarterly* 7, no. 1–2 (2017): 1–13.

71 Miller and Le Breton-Miller, ‘Brief Reflections on Family Firm Research’, 2–3.

studies and definitions. Statements like ‘Family firms are the most ubiquitous form of business organization in any world economy’ that are often found in the opening paragraphs of articles on family business furthermore add to the feeling of a clearly defined phenomenon that has the same meaning across space and time.⁷² The great variety of definitions of ‘family business’ does not appear to stifle sweeping statements about family firms.

Yet, it is exactly this combination of generalisations and the absence of a shared and accepted definition that should warrant a careful approach to researching family business. It turns the field into an epistemological quagmire. As family business scholars have on various occasions observed themselves, the many different articles and studies into family enterprise cannot be compared or combined due to conflicting definitions.⁷³ Moreover, the use of wide ranging and divers definitions leads to ‘theoretical inaccuracies, empirical indeterminacies, and a fallacious understanding.’⁷⁴ It even led two of the foremost scholars of the field to proclaim about the many conflicting results ‘we may ask ourselves, if we had to bet on these findings, would we?’⁷⁵ It is not an overstatement to say that this quagmire fuels doubt about the actual relevance and impact of studies into family firms.⁷⁶ Indeed, although the field aims to fulfil the needs of family-owned and run companies, practitioners perceive the academic field as distant.⁷⁷

This brings me to the second and less observed reason for concern. The practical roots and aims of the Family Business Studies field necessitate at least an attempt at disseminating the findings and conclusions of research to a wider public, in first place to practitioners such as owning-families, executives, and consultants. However, the dissemination of results is not limited to these groups. As family business scholars have remarked themselves ‘public policy makers need to give attention to these enterprises to ensure their health, prosperity and longevity’ and that is only possible when family firms are investigated.⁷⁸ The advocacy work of the EFB-GEEF – Europe’s leading family business interest group and educational network – indeed shows that

72 Rovelli et al., ‘Thirty Years of Research in Family Business Journals’, 1.

73 Astrachan, Klein, and Smyrniotis, ‘The F-PEC Scale of Family Influence’, 46; Miller and Le Breton-Miller, ‘Brief Reflections on Family Firm Research’, 1–2; Daspit et al., ‘Family Firm Heterogeneity’, 297; Jean-Luc Arregle et al., ‘Why Is Family Firms’ Internationalization Unique?’, 820; Hoy and Ramadani, ‘Context and Uniqueness of Family Businesses’, 11.

74 Daspit et al., ‘Family Firm Heterogeneity’, 297.

75 Miller and Le Breton-Miller, ‘Brief Reflections on Family Firm Research’, 2; Aparicio et al., ‘Family Business Research in the Last Decade. A Bibliometric Review’, 38.

76 Binz Astrachan et al., ‘Addressing the Theory-Practice Divide in Family Business Research’, 1.

77 Binz Astrachan et al., ‘Addressing the Theory-Practice Divide in Family Business Research’, 1.; Miller and Le Breton-Miller, ‘Brief Reflections on Family Firm Research’, 2; Warren Bennis and Jim O’Toole, ‘Why Business Schools Have Lost Their Way’, *Harvard Business Review* 83, no. 5 (2005): 96–104; Robert P. Wright, Sotirios E. Paroutis, and Daniela P. Blettner, ‘How Useful Are the Strategic Tools We Teach in Business Schools?’, *Journal of Management Studies* 50, no. 1 (2013): 92–125; Denise M. Rousseau, ‘Designing a Better Business School: Channelling Herbert Simon, Addressing the Critics, and Developing Actionable Knowledge for Professionalizing Managers’, *Journal of Management Studies* 49, no. 3 (2012): 600–618.

78 Hoy and Ramadani, ‘Context and Uniqueness of Family Businesses’, 10.

the knowledge produced by Family Business Studies is used to further the interests of family enterprise in the political arena and wider society.⁷⁹ For instance, after a meeting between the European vice president and the EFB president in 2012 the European Parliament debated succession and taxation of family firms.⁸⁰ Yet, if the results of academic research are highly dependent on chosen definitions of ‘family business’, the dissemination of these results to wider society is dubious, not to mention the looming risk of cherry picking results. Because while ‘family business’ may appear to be a distinct and easily comprehensible concept, the contradictory results of different studies based on different definitions show that this is not the case. Indeed, as the historiography of family enterprise suggests the chosen definition of ‘family business’ also relates to the appreciation for family business.

Using ‘Family Business’

It therefore begs the question how the term ‘family business’ is used in the public debate. This question will be central to this dissertation. I will investigate whether the term ‘family business’ carried a specific connotation and to what degree this changed over time. Connotation, and its opposite denotation, are concepts from the field of literary studies and distinguish between two types of reference.⁸¹ Denotation references the dictionary description of a term, the plain meaning of a word without any associations. Whereas connotation refers to the broader cultural associations of a term; the baggage it carries.⁸² Focussing on the connotation of ‘family business’ I sidestep the never-ending debate and epistemologically mired attempts at defining ‘family business’. Instead, I can focus on the appreciation for family enterprise and how the term was used in the public debate. The historiography and business literature suggest that the connotation carried by ‘family business’ oscillated between negative and positive. I will investigate whether this was the case in the public debate and in public expressions of a number of family businesses by examining political debates, newspaper advertisements by family-owned firms, and fiscal policy in the Netherlands.

Studying the use of the term ‘family business’ will also provide a few additional scientific as well as societal insights. Chiefly, by sidestepping the debate about what a ‘family business’ is, I can critically assess how the absence of a shared definition of ‘family business’ in the literature is at odds with the prominent focus of many family business studies on support for family firms. As already stated, the field of Family Business Studies is focused heavily on supporting and advocating for family enterprise even though there is no overarching definition of family business. Combined with

79 Fernández Pérez and Puig, ‘The Emergence of Family Business Studies’, 23–24.

80 Ibid., 24.

81 Jeremy Hawthorn, *A Glossary of Contemporary Literary Theory*, 4th ed. (Oxford: Oxford University Press, 2000): 52–53.

82 Sylvia A. Pamboukian, ‘Denotation and Connotation’, in *Research Methods in Health Humanities*, ed. Craig M. Klugman and Erin Gentry Lamb (New York, NY: Oxford University Press, 2019): 15.

observations that conclusions about family enterprise are heavily dependent on the chosen definition of ‘family business’, this research can investigate how the term ‘family business’ might have been used strategically to further the interests of companies. Thereby this dissertation can underline not only the importance of using clear and accepted definitions in academia. It can moreover show how the absence of such shared definitions can have societal consequences.

Moreover, investigating usage of the term ‘family business’ can not only uncover misuse of the term but, above all, demonstrate whether its use has also contributed to the current popularity of family business in society and politics. As already stated, despite the present popularity in academia and beyond of ‘family business’, a clear and especially a shared understanding of what it exactly means is absent. Nevertheless, the term ‘family business’ and especially claims about family enterprise abound in the public debate.⁸³ It betrays a lack of scrutiny towards the use of the term that combined with the wide-ranging claims made about family enterprise should give ample cause to ponder the efficacy of the term ‘family business’. However, this is does not happen. In fact, family enterprise is consistently lauded and portrayed as a business model deserving of particular recognition and, moreover, in constant need of political support.⁸⁴ Investigating the use of the term ‘family business’ can uncover the ways in which these calls for recognition and support have developed and especially how they contributed to the popularity of the term.

Focussing on how the term ‘family business’ has been used and its connotations can also move research beyond reductive comparisons between family and non-family firms and instead create an understanding of how ‘family business’ is evaluated. The heterogeneity of family enterprise has only recently become a topic of interest in Family Business Studies, and with good reason. Depending on the definition, the

83 For some international examples see: Jens Tönnemann, ‘Familienunternehmen: Sind die Erben unpolitisch?’, *Die Zeit*, 23 January 2020; Fiona Cowood, ‘Running a Family Business Has Brought Us Closer Together’, Family-Run Companies Have Fared Better than Most through Difficult Times.’, *The Daily Telegraph*, 7 September 2022; Carolin Rückl, ‘»Emotional aufgeladen«; Führungswechsel in Familienunternehmen lassen Konflikte aufbrechen. Der Ökonom Tom Rösen über starrköpfige Väter und enterbte Söhne’, *Die Zeit*, 4 July 2022; Paul Sullivan, ‘Wealthy Families Look to Help Family Businesses in the Pandemic’, *The New York Times*, 23 April 2021; PwC, ‘PwC’s 11th Global Family Business Survey: Transform to Build Trust’, 2023; Richard Kersley, Joelle Natzkoff, and Yasir Hafza, ‘The Family 1000: Family Values and Value Creation’ (Credit Suisse Research Institute, 2023). For some Dutch examples see: Dirk Waterval, ‘Het familiebedrijf is populair bij investeerders, de kinderen van de eigenaar vinden dat vaak wel best’, *Trouw*, 23 October 2021; Peet Vogels, ‘Eerst het personeel, dan de winst’, *AD/Algemeen Dagblad*, 16 April 2020; ‘Erfstaks Gevaarlijk Voor Mkb’, *De Telegraaf*, 5 January 2014; Roberto H. Flören et al., *Duurzaamheid En Het Familiebedrijf. Passie of Urgentie*, 2nd ed. (RSM/Nijenrode Business University, 2022); KPMG, ‘Wij Denken in Generaties’. Een onderzoek naar de waarde van familiebedrijven voor de Nederlandse economie en samenleving.’, 2023.

84 For some international examples see: Melanie Raidl, ‘Deutschlands verhinderte Klimahelden; Viele mittelständische Familienunternehmen haben innovative Umweltideen, fühlen sich aber ausgebremst’, *Die Zeit*, 5 June 2021; Steve Rigby, ‘Backing Family Firms Is Key for Long-Term Success’, *The Times*, 20 November 2023; KPMG, ‘A Road Well-Traveled: How Family Businesses Are Guiding the Sustainability Journey’ (KPMG, 2023). For some Dutch examples see: Eddy van Hijum, ‘Stel Mkb- En Familiebedrijven Centraal in Het EU Herstelplan’, *FD.NI*, 6 July 2020; Frans Boogaard, ‘Familiebedrijf verdient steun’, *Het Parool*, 9 December 2015; Roberto H. Flören, ‘Familiebedrijf Verdient Afschaffing Successierechten’, *Fiscaal Tijdschrift Vermogen*, no. 3 (2007): 3–4; Flören et al., ‘Familiebedrijf Krijgt Onvoldoende Aandacht in Verkiezingsprogramma’s’.

group of family firms can be so large that differences between family companies can be more prominent than between non-family firms and family firms. With much research on family enterprise still focussed on the comparison between the two this is problematic. By studying the use of the term ‘family business’ I can move beyond this flawed comparison while also showing how this comparison has had consequences for the role of business in society. The juxtaposition of family and non-family firms is, after all, an important element of the public attention for family enterprise.⁸⁵

The comparison between family firms and non-family firms was also the original aim for this research project within an interdisciplinary research programme that aims to discover the building blocks for resilient societies – societies that maintain high levels of cooperation – by understanding how cooperation can be sustained in the face of changing circumstances.⁸⁶ Family firms were hypothesised to potentially contribute more to sustainable cooperation than non-family firm. Yet, as already stated without a clear and shared definition such a statement is hard to maintain, let alone to investigate. Family enterprise could just as well hurt sustainable cooperation depending on the chosen definition. By focussing on the use of the term ‘family business’ I problematise the initial hypotheses and instead explore possible avenues for further research that can focus on contributions to sustainable cooperation. Moreover, this research can also contribute to the various threats to sustainable cooperation that already have been identified. These sustainability threats – spill over effects, negative feedback cycles, and external shocks – have helped to understand sustainable cooperation but have overlooked the importance of how cooperation can be perceived and how there can be gaps between perception and action. By investigating the use of the term ‘family business’ the perception of family enterprise can be studied in relation to how it is treated.

The Dutch Case

For this investigation into the use of the term ‘family business’ I will use the Netherlands as a case for three reasons. Firstly, using Peter Hall and David Soskice’s varieties of capitalism model, the Netherlands can be seen to have developed from a liberal market economy at the start of the twentieth century, through a coordinated market economy in the 1950s and 1960s, back to a more-or-less liberal market economy from the 1980s onwards.⁸⁷ This development in the coordination of the economy and the institutional environment of businesses offers an interesting context to investigate the use of the term ‘family business’. Especially since the role of businesses is different in the idealtypes

85 Rau, Astrachan, and Smyrniotis, ‘The F-PEC Revisited’, 201.

86 SCOOP, ‘Roadmaps to Resilient Societies. Annual Report 2019’ (SCOOP, 2019): 30–31.

87 Keetie E. Sluyterman, ‘Introduction’, in *Varieties of Capitalism and Business History: The Dutch Case*, ed. Keetie E. Sluyterman (New York, NY: Routledge, Taylor & Francis Group, 2015): 17; Jeroen Touwen, ‘The Hybrid Variety: Lessons in Nonmarket Coordination from the Business System in the Netherlands, 1950–2010’, *Enterprise & Society* 15, no. 4 (2014): 850.

sketched by Hall and Soskice.⁸⁸ Changes in the level of coordination of the economy, its intensity as well as the parties involved, might also have reflected in changes in the role expected from family enterprise. It will be interesting to see if and how these contextual developments may have influenced the use of the term ‘family business’.

Secondly, the appreciation for family enterprise in the Netherlands followed the historiographical development of Family Business History. During the 1950s and 1960s family firms were met with criticism. Family firms were regarded as a negative phenomenon by Dutch economists and sociologists, especially compared with the large industrial enterprise. The privileged position of families inheriting capital and property did not fit well with the ideals of equality, that increasingly played a more important role in Dutch society and politics during this period. Indeed, the choice for family members over (better) educated professional salaried managers, ran contrary to the ideals of democratising the workplace and society. Furthermore, family firms were suspected of frustrating economic recovery and especially growth, by limiting their plans for expansion and investment to the size of their family capital. Intent on retaining family control over their companies, families were thought to be distrustful of attracting capital outside of the family and strived to finance their enterprise with available family capital only. Limiting their capacity for growth significantly.⁸⁹ This contrasts sharply with the current popularity and attention for family enterprise in the Netherlands and reveals an interesting development.⁹⁰ Moreover, the Dutch case also provides an opportunity to better understand the historiographical development of the Family Business History debate by contextualising it with how the term was used and its connotations. An element that has been underdeveloped in the historiography even though the field of Family Business Studies set out to disprove negative connotations.⁹¹

Thirdly, while the Dutch Family Business Studies field has been modest in size, its prominent scholars have frequently engaged with the family business practice as well as the public debate. For instance, multiple reports on the characteristics, benefits, and peculiarities of family enterprise have garnered interests in newspapers and from

88 Sluyterman, ‘Introduction’, 3–4.

89 Keetie E. Sluyterman, ‘Three Centuries of De Kuyper: The Strength and Weakness of a Family Firm’, in *European Enterprise: Strategies of Adaptation and Renewal in the Twentieth Century*, ed. Margarita Dritsas and Terry Gouroish (Athens: Trochalia Publications, 1997): 106–7; Keetie E. Sluyterman, ‘Nederlandse Bedrijfs geschiedenis, de Oogst van Vijftien Jaar’, in *NEHA Jaarboek, 1999*, 357–58; Keetie E. Sluyterman, *Kerende Kansen. Het Nederlandse Bedrijfsleven in de Twintigste Eeuw* (Amsterdam: Boom, 2003): 200.

90 See for instance this selection of newspaper articles: Waterval, ‘Het familiebedrijf is populair bij investeerders, de kinderen van de eigenaar vinden dat vaak wel best’; Joost van Velzen, ‘De merknaam is goud waard voor oude familiebedrijven als Dior, Mars of Heineken’, *Trouw*, 23 November 2020; Vogels, ‘Eerst het personeel, dan de winst’; Gabi Ouwerkerk, ‘Familiebedrijf wacht snel herstel uit crisis; “Meer veerkracht door koersvaste strategie”’, *De Telegraaf*, 23 June 2021.

91 Bird et al., ‘Family Business Research’, 2002, 338.

policy makers.⁹² Consultancies as well as business schools have also published their research results in reports aimed at a wider public.⁹³ Moreover, the fact that the only full professorship in Family Business Studies in the Netherlands is at the privately funded Nyenrode Business University also shows the close ties between the field and practice.⁹⁴ This close relationship as well as the possible attempts at influencing the public debate on family enterprise can be an interesting background when investigating connotations surrounding the term ‘family business’ in that public debate.

Finally, using the Netherlands as a case for this dissertation allows me to use a large collection of sources that can be a contribution to the field of business. Recent large digitalisation projects in the Netherlands have created a treasure trove of easily accessible collections of primary sources that are ideally suited to investigate the use of specific terms. Especially the collection of parliamentary records in *Staten-Generaal Digitaal* and the collection of various Dutch newspapers in *Delpher* can be used in this research. Building on these digital repositories of source material I can employ digital humanities methods to investigate the use of term ‘family business’. While I am certainly not the first business historian to use digital humanities, it has been an underdeveloped part of the field especially in Family Business History.⁹⁵

Digital Business History

Business History as well as Family Business History research is frequently based on case studies. Using the business’ archive as a departure point these studies analyse history through the lens of business. Although this has generated novel insights and furthered understanding of history, society, and economics, as well as the relations between them, the focus on business’ archives has also limited the scope of business history.⁹⁶ Business archives come with their own advantages, allowing for rigorous qualitative research to really understand the workings of firm for instance. Yet, they also come with challenges that influence research, in the case of family enterprise they carry a high risk of survivor bias for instance. Businesses that were not able to manage a successful transition to a

92 Richard Smit, ‘Studie: intuïtie geeft familiebedrijven een voorsprong’, *Het Financieele Dagblad*, 18 May 2022; Ouwerkerk, ‘Familiebedrijf wacht snel herstel uit crisis; “Meer veerkracht door koersvaste strategie”’; van Velzen, ‘De merknaam is goud waard voor oude familiebedrijven als Dior, Mars of Heineken’; Joost van Velzen, ‘Als werknemer ben je beter af bij een bedrijf dat géén familiebedrijf is’, *Trouw*, 5 September 2019; Landelijk Expertisecentrum Familiebedrijven, ‘Kenmerken, Kansen En Knelpunten in Het Familiebedrijf’ (Windsheim, 2020).

93 Flören et al., ‘Familiebedrijf Krijgt Onvoldoende Aandacht in Verkiezingsprogramma’s’; KPMG, ‘Wij Denken in Generaties’. Een Onderzoek Naar de Waarde van Familiebedrijven Voor de Nederlandse Economie En Samenleving.’; Flören et al., *Duurzaamheid En Het Familiebedrijf. Passie of Urgentie*; ‘Ongekend Vermogen. Hogere Productiviteit, Meer Innovaties, Beter Resultaten’ (Erasmus Centre for Family Business/BDO/Rabobank, 2022); ‘Het Geheim van de Eeuwige Jeugd. Hoe Blijft Uw Familiebedrijf Energiek, Ook Vanaf de Derde Generatie?’ (Erasmus Centre for Family Business/BDO/Rabobank, 2020); ‘Van Onschatbare Waarde(n). Immaterieel Erfgoed Door Bedrijfsgeneraties Heen’ (Erasmus Centre for Family Business/BDO/Rabobank, 2017).

94 Roberto H. Flören, *Familiebedrijfskunde* (Nijenrode University Press, 2004).

95 Adam Nix and Stephanie Decker, ‘Using Digital Sources: The Future of Business History?’, *Business History* 65, no. 6 (2023): 1048–71.

96 Philip Scranton and Patrick Fridenson, *Reimagining Business History* (Baltimore: The Johns Hopkins University Press, 2013): 26–29.

next generation and survive are indeed hard to find in archives. The celebrated family firm under ninth generation ownership, on the other hand, probably tenderly nourishes its archive resulting in an easily accessible case for research.

Moving beyond the company archive and using other sources at the historian's disposal affords business history with new perspectives on both firms themselves and their relationship with wider society.⁹⁷ Using parliamentary records from *Staten-Generaal Digitaal* and *officielebekendmakingen.nl* as well as newspapers from *Delpher*, I can employ a new perspective and focus on the broader narrative surrounding 'family business' than when I only look at a few selected family enterprises from the inside out. These archives allow me to contextualise family enterprise within a time of changing economic and political thinking during the last half of the twentieth century. Furthermore, I can show how the relation between state and businesses changed over time and how thinking about economic policy developed. Moreover, using parliamentary records and newspapers I am able to investigate the public debate and see how family enterprise was regarded outside the sphere of family firms. Moving beyond the insider perspective that has been dominant in the literature on family enterprise.⁹⁸ These source collections in *Staten-Generaal Digitaal*, *officielebekendmakingen.nl*, and *Delpher* moreover create the possibility to employ digital history methods.

Although the benefits of using digital source material for historical research have long been promoted by digital historians, they have yet to be widely recognised within Business History.⁹⁹ Using digital sources offer many new methods and strategies for historical research, ranging from full-text searching within sources instead of about sources, to employing topic modelling to see the most commonly used topics in a source.¹⁰⁰ Indeed, in this dissertation I exploit the ability to use full-text search functions to explore the use of the term 'family business'. This is very helpful in the context of my research since I can find most, if not all, mentions of the term in a large swath of text over an extended period of time, showing another advantage of using digital methods in historical research. However, the use of digital sources in this way requires a greater methodological awareness than the analogue archive, through its familiarity to historians, necessitates.¹⁰¹

While full-text searches undoubtedly accelerate archival research, this comes at the expense of the historian's contextual awareness.¹⁰² By not having to flip through,

97 Nix and Decker, 'Using Digital Sources', 1059; David Bowie, 'Contextual Analysis and Newspaper Archives in Management History Research', *Journal of Management History* 25, no. 4 (2019): 516–32; Michael Heller and Michael Rowlinson, 'Imagined Corporate Communities: Historical Sources and Discourses', *British Journal of Management* 31, no. 4 (2020): 752–68.

98 Sharma, Chrisman, and Gersick, '25 Years of Family Business Review', 8.

99 Nix and Decker, 'Using Digital Sources', 1049.

100 Ilias Flaounas et al., 'Research Methods in the Age of Digital Journalism', *Digital Journalism* 1, no. 1 (2013): 102–16; Shawn Graham, Scott Weingart, and Ian Milligan, 'Getting Started with Topic Modeling and MALLET', *Programming Historian* 1, no. 1 (2012).

101 Nix and Decker, 'Using Digital Sources', 1049.

102 *Ibid.*, 1059–60.

skim, glance or read every document the historian is not exposed to the archival context of sources. In the case of digitised newspapers for instance, selecting a search hit immediately brings the researcher to the right page or even the respective article on the page, thereby losing out on the conscious or unconscious registration of the contemporary news of day. Sacrificing the familiarity with source material that comes from diligent analogue archival work. Furthermore, full-text search also reduces the chance of any serendipitous discoveries in this way. Although these limitations can be mitigated somewhat by selective reading of complete documents, they can also be offset by a qualitative analysis of the search results, as was done in this dissertation. Moreover, such qualitative analysis also provides the opportunity to use broader search terms where necessary to ensure that variations of the subject are also found. Indeed, the use of synonyms is important here since terminology can and does change over time.¹⁰³ In this dissertation I have chosen to limit search terms to *familiebedrijf* and its plural *familiebedrijven*, and the names of the companies used in chapter two.

Another point that requires specific attention is the nature of digital sources. Digital sources come in varieties. For this dissertation the important difference is between digitised sources and sources that were 'born' digital. Born-digital sources were originally created in a digital format and are still accessible in this digital format. This can be anything from a pdf-document to emails to computer animations. Digitised sources on the other hand are digital reproductions from originally analogue sources, often through the use of photography or scans. Sophisticated digitisation techniques make it possible to give these sources some of the qualities of digitally born sources, but only to the reproduction. These digitisation processes are resource intensive and necessitate a form of archival discretion in the choice which sources are digitised. This creates a risk of selection bias of course; however, this is not that different from analogue archives. In the context of this dissertation this issue is negligible. The digitised collection of *Staten-Generaal Digitaal* only comprises the digitised Dutch *Hansard* and this was the only record of parliamentary minutes. For the digitised newspaper collection of *Delpher* this could have been a problem, but I have opted to investigate only the outlet with the largest circulation for every period under research, and those are available in *Delpher*. This still leaves the possibility of bias of course but I will address this in the respective chapter. *Officielebekendmakingen.nl* is a collection of born-digital sources that contains all publicly available parliamentary records since 1995.

The digitised sources in both *Staten-Generaal Digitaal* and *Delpher* have been enhanced to make them fully text searchable. While this is an advantage for this research it does come with its risks. Optical Character Recognition (OCR) is the process of turning digital images, scans in this case, into computer text. Text that is searchable

103 Nix and Decker, 'Using Digital Sources', 1060; Reinhart Koselleck, 'Begriffsgeschichte and Social History', *Economy and Society* 11, no. 4 (1982): 409–27.

and selectable, as is required for this research. The process of turning the image of a character into a computer character is not without problems. While our eyes and brains are trained and able to distinguish a smudgy c from an e, a computer algorithm finds this much more troublesome. Therefore, it is possible that OCR'ed scans contain flaws that make the text unreadable or worse, unsearchable to a computer, often the original scan is still visible to the researcher. In the case of *Staten-Generaal Digitaal*, however, the accuracy of the OCR is very high. While quality aims were set at 99.95% of correctly identified characters, random text samples from documents after 1945 show an accuracy rate of 99.99%.¹⁰⁴ In practice this means that the OCR'ed texts used are of such high quality that they exceed the requirements for this research.

In *Delpher* the accuracy of the OCR of newspaper article is also very high, for advertisements however this is more complicated. The nature of late twentieth century newspaper ads, their increasingly adorned and illustrated appearance, makes the digital recognition of their written text difficult to computer algorithms. Some of the text in newspaper advertisements is therefore not computer-readable, however the copywriting often is. Since this was often printed in fonts similar to the newspaper articles and is therefore legible for computer algorithms, making a text search possible.

Digital source collections offer great advantages to Business Historians. Digital methods offer new avenues for research and novel strategies to approach sources. The current efforts to digitise large swaths of parliamentary records and newspapers moreover affords Business Historians to look beyond the business archive and further interrogate the role of business in society. In the context of this dissertation these digital collections offer a great opportunity to investigate the use of the term 'family business' and its connotations in the public debate.

In this dissertation I will investigate the use and connotation of the term 'family business' in the Dutch public debate since 1945, using parliamentary records from *Staten-Generaal Digitaal* and newspapers from *Delpher*. In the second chapter I will use parliamentary debates to investigate how the change in appreciation in the historiography was reflected in political debates, and how the appreciation for family enterprise over time shifted. Using the minutes of the Dutch Houses of Parliament I trace the use of the words 'family business' to show how the lack of a clear definition contributed to a change in appreciation.

In the third chapter I will use newspaper advertisements of five family businesses in the foods and drinks sector to investigate if the change in appreciation was reflected in the way family businesses presented themselves. Building on the results of the first chapter as well as some Family Business Studies literature that presents family enterprise as very different from non-family companies, I expect family firms to use this

104 Conversation with Huibert Crijns, project leader *Staten-Generaal Digitaal*

distinguishing feature in their public presentation. Surprisingly however, newspaper advertisements did not mention the family heritage and the companies under review follow furthermore the general trends in advertising just link their non-family-owned counterparts.

In the fourth chapter I will again use parliamentary records to investigate how the change in appreciation for family enterprise and the lack of a clear definition influenced the policy making process. Tracing the policy history of a specific exemption in the Dutch endowment and inheritance – the *bedrijfsopvolgingsregeling* – I show how the framing of ‘family business’ played an instrumental role in creating this tax exemption and its expansion over time.

Together these chapters lead me to conclude that the absence of a clear and accepted definition of the term ‘family business’ creates opportunities that allow strategic use the term and deliberate adaptation of what the term entails that can influence not only the perception of family enterprise but also influence the political decision-making process. Use of the term ‘family business’ changed overtime and the connotation of the term became increasingly positive. The absence of a shared and clear definition of ‘family business’ contributed to this increasing popularity of the term since anyone could project anything on it. Moreover, the remarkable difference between the use, or avoidance, of the term ‘family business’ in advertisements of family-owned firms and the frequent use in the debates on taxation lead me conclude that the term ‘family business’ is, at least partly, employed to influence perceptions of (family) firms and political decision-making. The ambiguity surrounding the term ‘family business’ holds therefore significant political implications.

The story of how the term ‘family business’ was used and the connotations it carried, echoes an archetype favoured by many chroniclers of family firms: a story from rags to riches. From a criticised and obsolete type of business it transformed over time not only into a popular and celebrated example of entrepreneurial spirit, but also became known as the backbone of many a modern economy. This dissertation focusses on the perceptions of ‘family business’ rather than the performance or behaviour of these firms themselves. This is a new perspective, but as the following chapters will show one worth having.

2. From burden to benefit

The evolving political narrative on family business in Dutch parliament.

In 2013 the minister of Economic Affairs declared family businesses to be an important cornerstone of the Dutch economy.¹ Sixty years earlier, his predecessor had instead argued that families should abandon their firms since they were too small to succeed in the soon to be realised Euromarket.² According to him, the family business had no promising future. In the span of only a few decades, the appreciation for family firms changed significantly and with it the connotation the term ‘family business’ carried. The central aim of this dissertation is to investigate how the term ‘family business’ was used in the Dutch public debate. This chapter will focus on one important place where pronounced usage of that term can be observed: parliament. As an expression of a universal public sphere, the political debate can provide insights into the perception on family enterprise in wider society and if the term ‘family business’ carried a specific connotation.³ Using parliamentary documents to chart the use of the term ‘family business’ in the Dutch parliament since 1945, this chapter will show how the connotation of the term ‘family business’ changed over time.

The fact that family enterprise was not always appreciated is already evident in the historiography. Overshadowed by its larger and ostensibly more dynamic counterpart, the managerial enterprise, business scholars and historians frequently disregarded the family business during the middle of the twentieth century.⁴ For instance, Alfred

1 *Handelingen II*, 2012-2013, (16 January 2013): 40-8-70.

2 *Handelingen I*, 1957-1958, Deel III (29 April 1957): 3277.

3 Jürgen Habermas, *Europe: The Faltering Project* (Cambridge: Polity, 2009): 142, 159–62.

4 Rose, ‘Introduction’, xv; Colli, *The History of Family Business*, 11-14; Colli and Rose, ‘Family Business’, 197.

Chandler's monumental history of the rise of the managerial company laid the foundations for the field of business history but relegated the family firm to only a stage in the development of firms towards the multi-divisional company.⁵ Family businesses were treated as a potential economic hazard, a relic from a bygone age that was a symbol of conservatism and had moreover a retardive influence on economic growth and progress.⁶ Clearly, family businesses were not endorsed.

In the Netherlands this critical attitude towards family enterprise was also present during the 1950s and 1960s. Family firms were regarded as a negative phenomenon by Dutch economists and sociologists, especially compared with large industrial enterprises. The privileged position of families inheriting capital and property did not fit well with the ideals of equality, that were gaining popularity in Dutch society and politics during this period. Indeed, the choice for family members over (better) educated, professional salaried managers, ran contrary to the ideals of democratising the workplace and society. Furthermore, family firms were suspected of frustrating economic recovery and especially growth, by limiting their plans for expansion and investment to the size of their family capital. Intent on retaining family control over their companies, families were thought to be distrustful of attracting capital outside of the family and strived to finance their enterprise with available family capital only. Limiting their capacity for growth significantly.⁷

This negative view of family enterprise contrasts sharply with its current popularity. Indeed, today family enterprise is regarded as the backbone of many modern European economies.⁸ It begs the question how the appreciation for family business changed so much. One explanation lies in the historiography. After the earlier critical assessment of family enterprise lost its power, a reappraisal of the family firm occurred from the 1980s onwards. The continued existence of family enterprise in, and their importance to, modern successful economies during the latter half of the twentieth century repudiated the earlier arguments that family firms were only an immature stage in a business' life. Moreover, it directly contradicted the idea that their continued presence was an indication of underdeveloped economies.⁹ A new generation of business scholars and historians started to emphasise influence of family-owned companies.¹⁰ Stimulated moreover by calls from business-owning families, scholars paid special

5 Chandler, 'The United States: Seedbed of Managerial Capitalism'; Chandler, 'Managers, Families, and Financiers'; Chandler, *Scale and Scope: The Dynamics of Industrial Capitalism*.

6 Rose, 'Introduction', xv–xvi.

7 Sluyterman, 'Three Centuries of De Kuyper', 106–7; Sluyterman, 'Nederlandse Bedrijfs-geschiedenis', 357–58; Sluyterman, *Kerende Kansen*, 200.

8 Colli, Fernández Pérez, and Rose, 'National Determinants of Family Firm Development?', 28–64.

9 Jones and Rose, 'Family Capitalism', 1; Colli, 'Family Firms in European Economic History', 1–26.

10 Rose, 'Introduction'; Jones and Rose, 'Family Capitalism'; Colli, *The History of Family Business*; Paloma Fernández Pérez and Andrea Colli, 'Introduction: A Global Revolution: The Endurance of Large Family Businesses around the World', in *The Endurance of Family Businesses: A Global Overview*, ed. Paloma Fernández Pérez and Andrea Colli (Cambridge: Cambridge University Press, 2013): 1–10; Andrea Colli and Paloma Fernández Pérez, 'Business History and Family Firms' in *The SAGE Handbook of Family Business*, ed. Leif Melin, Mattias Nordqvist, and Pramodita Sharma (London: Sage, 2014): 269–93.

attention to the practical needs of family firms, involving family business leaders, and stressing the importance of these firms to the economy. Creating a field of Family Business Studies that was highly appreciative of the family enterprise and loudly beating its drum.¹¹

The changing appreciation for family enterprise is evident from the literature and has been frequently documented.¹² How this was reflected in wider society, however, has been investigated much less. While the social perception of family business has of course been influenced by the historiography and literature on family business, an investigation of how the term 'family business' has been used and if it carried a specific connotation has been absent. This chapter will provide such an investigation. Focussing on the use and connotation of the term 'family business' is a novel direction for family firm history that provides several advantages.

Firstly, the continuing absence of a shared definition of family business as well as its heterogeneity should give ample reason to reconsider a focus that solely concentrates on the characteristics of family enterprise of their perceived differences from non-family firms. Without a well-defined, and above all commonly shared, concept of 'family business' it is hard to compare statements and conclusions, let alone produce a reliable repository of knowledge. Yet, the publication of numerous books and articles on the supposed benefits or flaws of family enterprise has not stymied. Even though for virtually every claim or statement about a family business another family firm can be found that would merit the opposite conclusion. Focussing on the use of the term 'family business' I can sidestep this epistemological problem and direct attention to the connotation 'family business' receives. Secondly, investigating the use of the term also allows me to move beyond a reliance on case studies. Although case studies are valuable and robust research instruments, the heterogeneity of family firms reduces the extent of their effectiveness and hurts power to generalise. As stated, many conclusions about family firms based on one case can be refuted by another. Moreover, especially in the case of business histories about long-lived family firms or even just existing businesses the risk of survivor bias looms large, tainting the explanatory power of such case studies even more. Finally, and subsequently, archives of failed companies are much harder to come by, just as businesses are more eager to sell their success stories. Investigating the use of the term 'family business' and its connotation by examining parliamentary records allows me to employ a different set of sources for business history. This not only can provide more insight in the role of business in society and politics, it moreover moves the field of (Family) Business History beyond the business archive.¹³

11 Bird et al., 'Family Business Research', 2002, 338; Sharma, 'An Overview of the Field of Family Business Studies'; Roberto H. Flören, 'The Significance of Family Business in the Netherlands', *Family Business Review* 11, no. 2 (1998): 121–34.

12 Jones and Rose, 'Family Capitalism'; Rose, 'Introduction', xiii; Colli, *The History of Family Business*, 22;

13 Scranton and Fridenson, *Reimagining Business History*, 18, 26–29.

In this chapter I will use these sources to investigate how the term ‘family business’ was used in the parliamentary debate. First, I will briefly discuss the sources that form the basis of this investigation. Followed by an overview of the relevant Dutch political context for the period 1945-2020, which I will then use to discuss how the of the term ‘family business’ was used in the parliamentary debates.

Methodology

In order to analyse the use and connotation of the term ‘family business’ I am using the parliamentary minutes of the Dutch Parliament. This Dutch Hansard has been digitised completely for the period from 1815 till 1995. From 1995 onwards digital versions of the Dutch Hansard were already available. This complete digital collection allows me to search for debates that mention ‘family business’. Building on Digital Humanities, this paper takes advantage of digital sources and methods to open new avenues to investigate the place of family enterprise in Dutch society. In the previous chapter I have already addressed some of the merits and limitations of digital history methods such as the new possibilities to examine large swaths of text but also the danger of selection bias. Below I will focus instead on the specific challenges of these digital source collections for this chapter.

One challenge lies in constructing a dataset that incorporates both the digitised documents and the already available digital versions of the Dutch Hansard. The digitised documents for the period from 1815 till 1995 are collected in *Staten-Generaal Digitaal*. While the digital documents from 1995 onwards are part of the Dutch state’s digital repository consisting of all government and parliamentary documents, *officielebekendmakingen.nl*. Although *Staten-Generaal Digitaal* was conceived to facilitate the construction of one uniform digital archive of the parliamentary records from beginning to today, the two collections have not been completely merged. *Staten-Generaal Digitaal* is, however, only accessible through *officielebekendmakingen.nl*. Because *Staten-Generaal Digitaal* contains only digitised documents, whereas *officielebekendmakingen.nl* contains only born-digital documents, there could be a difference in search results; since *Staten-Generaal Digitaal* contains OCR’ed documents, and therefore possible mistakes. *Officielebekendmakingen.nl* contains only born-digital documents that are fully text searchable and do not create the same risks as digitised documents. The risk is that *Staten-Generaal Digitaal* has more missed hits, while *officielebekendmakingen.nl* has virtually none. However, since the accuracy rate of the OCR with documents after 1945 is very high, such differences are negligible.¹⁴ Combining search results from the two collections should therefore not be a problem.

The main challenge in combining the two collections is the different content in both collections. *Staten-Generaal Digitaal* distinguishes four types of documents, whereas

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Officielebekendmakingen.nl provides six. This gives the impression that the collection of digital material within *Officielebekendmakingen.nl* may be larger or contains different documents than *Staten-Generaal Digitaal*. However, there is considerable overlap between the collections. Both take as their starting point the official records of the *Handelingen*. These contain most importantly *kamerverslagen* – the verbatim records of debates, *kamerstukken* – bills, memos, documents, *et cetera* that are debated, and *kamervragen* – questions to the minister. Furthermore, they contain extras such as agendas and indexes. Both collections distinguish the three important categories of *kamerverslagen*, *kamerstukken*, and *kamervragen*. Yet, *Officielebekendmakingen.nl* has added an extra category for motions, while these are included with the *kamerstukken* in *Staten-Generaal Digitaal*.¹⁵ So, the most important documents within the two collections are the same. Linking the two sources to create one database should therefore not be a problem. However, to be safe and to keep the size of the dataset manageable, I will be only using the *kamerverslagen* – the verbatim records of debates.

These minutes have been text-searched for the words ‘family business’ or *familiebedrijf* in Dutch. Both websites offer a search tool that brings up every document that contains the words searched. Because of time restraints and the large amount of hits provided by the search term, *familiebedrijf* was the only word searched. Every document was subsequently searched again for all hit of *familiebedrijf* and its plural form *familiebedrijven*. While only searching for *familiebedrijf* could have led to an underrepresentation of all mentions of family enterprise – *family-BV* or *familievennootschap* could have been alternatives – does appear to be the most common phrase in Dutch for family business. Furthermore, the frequency of other terms has been checked and this returned far less results. *Gezinsbedrijf* was the only exception, yielding numerous results as well, however, the meaning of this term is different and is strongly linked to very small businesses and agriculture. Moreover, the use of *gezinsbedrijf* was frequently in conjunction with *familiebedrijf*. So, many of these hits have been included in the final results.

Every hit of the term ‘family business’ has subsequently been qualitatively analysed to determine if it had either a positive or negative connotation or if it was used in a neutral manner. Since the many mentions of ‘family business’ occurred in different contexts I have qualitatively analysed and assigned values to these diverse mentions. A mention of ‘family business’ was classified as positive when the context was predominantly favourable towards family enterprise. For instance, when ‘family business’ was portrayed as the backbone of the economy it was recorded as positive. Conversely, when the context indicated a negative sentiment, the mention was registered as negative, for example, when the leaders of family firms were depicted as incompetent. When ‘family business’ was mentioned fleetingly or only in a general

15 Conversation with Huibert Crijns, project leader *Staten-Generaal Digitaal*.

matter it was deemed neutral. It was also classified as neutral if the context did not show a clear negative or positive sentiment associated with family enterprise.

The size of the minutes as well as the number of documents produced by the houses of parliament have increased markedly since 1945. The number of questions, motions, and amendments, and therefore the minutes, increased over time, as consequence of more media attention for parliamentary politics and a general tendency to focus on incidents. Moreover, after a polarised period of politics in the 1960s and 1970s, the shift towards a more technocratic style of politics in the 1980s and 1990s, resulted in more policy input from parliament.¹⁶ All these developments meant that the paperwork produced by both houses of parliament increased considerably in the last 60 years. Consequently, the chance of finding mentions of family firms increases when the number of documents expands. Creating the danger of overestimating the popularity of family firms as a topic in parliament. Being aware of this danger is in itself already important since part of the analysis of the results will be qualitative. However, to control for this increase in collection size, I have also compared the number of hits per year with the total number of pages in the *Handelingen* for every available year. Unfortunately, this number could not be constructed for every year since the total number of pages was not available for all years, due to changes in page numbering and construction of the *Handelingen*. However, this number could be calculated for a large part of the period under investigation. The result is a relative degree of popularity of family firms in the minutes for the available years as depicted in graph 2.2.

Having overcome these challenges and obtained the results of these searches, the further analysis requires some extra caution. The minutes of the debates are a complete verbatim, yet corrected for mistakes, account of meetings of the lower and upper chamber of Dutch parliament. They of course describe political debates. Therefore, what is said should be weighted and analysed as such. Meaning that statements of members should not only be placed in a context of national party politics, accounting for government membership, coalitions and other political events and choices, but also treated as political spectacle. The houses of parliament are after all the centre of the public political arena. The political machinations behind closed doors are not visible at face-value in the minutes, requiring even more contextualisation. However, the debate in parliament still provides an insight in the debate between opposition and government parties, as well as the public presentation of arguments and positioning of party lines and strategy. Moreover, it shows the argumentation used to defend or attack policy and framing of policy proposals. Indeed, this research focusses on use of the term 'family business' and its connotation. Creating, framing, maintaining, and changing narratives occurs by definition in the public sphere. The minutes, therefore,

16 Henk te Velde, 'Staten-Generaal En Parlement. De Welsprekendheid van de Tweede Kamer', in *In Dit Huis. Twee Eeuwen Tweede Kamer*, ed. Remieg Aerts et al. (Amsterdam: Boom, 2015): 187.

are an excellent source to chart how the term ‘family business’ was used in the political arena and which connotations the term carried.

The Dutch Context

The political and economic development of the Netherlands since 1945 has been extensive and has been extensively documented.¹⁷ In this section I will therefore concentrate my attention on three elements that were vital for the development of the business sector and help to better understand how the term ‘family business’ was used. I will first discuss the role of the Dutch government in the economy throughout the period with the help of the Varieties of Capitalism framework. Followed by a discussion of processes of industrialisation and professionalisation in the economy and business, to conclude with a very brief look at the influence of European integration on family firms.

Investigating the differences between national economies and their possible convergence Peter Hall and David Soskice put the firm centre stage in their seminal book *Varieties of Capitalism*.¹⁸ While Hall and Soskice regarded the Netherlands as a coordinated market economy (CME) in their varieties of capitalism framework, others have shown that is too static a view, the Dutch capitalist system oscillated between the two archetypes of CME and liberal market economy (LME) during the twentieth century.¹⁹ At the halfway point The Netherlands had many of the characteristics of a coordinated market economy. With the country ravished and in need of rebuilding, the pre-war reluctance to intervene and coordinate disappeared. The new calls for an economically active government were furthermore stimulated by the advent of Keynesian economics and the welfare ideas of William Beveridge in the UK. Additionally, the coalition governments of the 1950s hinged upon the political cooperation of two parties – the newly formed Labour party (PvdA) and the broad centrist Catholic People Party, KVP – that believed in a coordinated economy and the creation of a welfare state.²⁰ While especially the PvdA saw merit in the ideas of Keynes and Beveridge, and an active role for the state, the KVP focussed its attention on ideas of shared responsibility and stimulated cooperation between the government and the ‘social partners’ – a myriad of unions and employer’s organisations that were in constant talks with each other.²¹ The introduction of collective labour

17 See for instance: Jan L. Van Zanden, *The Economic History of The Netherlands 1914-1995: A Small Open Economy in the ‘Long’ Twentieth Century*, 1st edition (London, New York: Routledge, 2015); Remieg Aerts et al., *Land van kleine gebaren: een politieke geschiedenis van Nederland, 1780-2012*, (Amsterdam: Boom, 2016).

18 Peter A. Hall and David Soskice, ‘An Introduction to Varieties of Capitalism’, in *Varieties of Capitalism: The Institutional Foundations of Comparative Advantage*, ed. Peter A. Hall and David Soskice (Oxford: Oxford University Press, 2001): 4.

19 Jeroen Touwen, ‘Varieties of Capitalism en de Nederlandse economie in de periode 1950-2000’, *Tijdschrift Voor Sociale En Economische Geschiedenis* 3, no. 1 (2006): 73–104; Keetie E. Sluyterman, ‘Dutch Changing Capitalism in International Perspective’ in *Varieties of Capitalism and Business History: The Dutch Case*, ed. Keetie E. Sluyterman (London, New York: Routledge, 2015): 200.

20 Jan Peet and Erik Nijhof, *Een Voortdurend Experiment. Overheidsbeleid En Het Nederlandse Bedrijfsleven* (Amsterdam: Boom, 2015): 144.

21 Ibid.

agreements, uniform wage policies, sectoral business organisations (*Publiekrechtelijke Bedrijfsorganisatie*, PBO), and *industrienotas* under these governments, all show the extent of coordination in the economy that was built on consultation and cooperation between government, employers, and employees.²²

While the social partners played a crucial role in coordinating the economy, the government retained the largest influence on the country's economy. During the 1960s, increasing economic prosperity and affluence through rising wages led to the creation of the Dutch welfare state. A subsistence minimum and numerous benefits and national insurances were established that formed a broad system of social welfare.²³ The government also intervened in the business economy when it was deemed necessary. For instance, when rising wages combined with poor management deteriorated the competitive advantages of manufacturing companies in the textile and shipbuilding sector at the end of the 1960s and during the 1970s, the government came to the rescue of various companies to secure employment. The oil crises of the 1970s increased the government's willingness to intervene. State subsidies were given, and large orders were placed at the largest shipbuilder RSV in the hopes of influencing the restructuring process at this significant employer.²⁴

In the 1970s, however, the cooperation between the social partners and their coordinating role reached a low point. The economic decline that forced the government to intervene also put pressure on the specific system of economic coordination between the social partners. Rising unemployment, mergers, and mass layoffs pitted employer organisations more and more against unions. Exacerbated by increasingly popular politically radical ideologies and a more antagonistic style of politics during the late 1960s and early 1970s, the system of constructive cooperation that had overseen the coordination of the economy up until then began to crumble. The liberal-right VVD and employers criticised the expanding welfare state with its associated personnel costs, while the progressively more socialist PvdA and unions talked about 'socialising the means of production'.²⁵ With these opposing stances, the culture of constructive talks between employers and unions collapsed during the early 1970s over wage increases.²⁶

However, the changing political context and structural economic problems after the second oil crisis in 1979, proved a turning point in the coordinating role of the government. With several strikes failing as well as an increasing unease about declining employment levels on the one hand, and a changing political wind on the other,

22 Touwen, 'Varieties of Capitalism en de Nederlandse Economie', 89.

23 Peet and Nijhof, *Een Voortdurend Experiment*, 162–65.

24 Jacques van Gerwen and Ferry de Goey, *Ondernemers in Nederland. Variaties in Ondernemen* (Amsterdam: Boom, 2008): 150.

25 Ibid.

26 Ibid., 150–51; Erik Nijhof and Annette van den Berg, 'Variations of Coordination: Labour Relations in the Netherlands' in *Varieties of Capitalism and Business History: The Dutch Case*, ed. Keetie E. Sluyterman (New York: Routledge, 2014): 28.

unions and employers found each other again in their opposition against policies for central wage restrictions by the government. The resulting Accord of Wassenaar that unions and employers reached to prevent central wage restrictions, signalled a restart of coordination through cooperative conversation between the social partners and was followed by many other agreements.²⁷ The government at the same time withdrew from its active coordinating role, only formalising and approving the outcome of negotiations, leaving the social partners in control. Taking its inspiration from neoliberal ideology put into practice by US president Ronald Reagan and the British prime-minister Margaret Thatcher, especially under the premiership of Ruud Lubbers (CDA) it proclaimed a withdrawal from many fields of society.²⁸ No longer would government take a coordinating and defining attitude towards business, instead it would focus on creating conditions for companies to prosper and leaving decisions to the market.²⁹

Pursuing a new liberal agenda, the government retreated from actively coordinating parts of the economy. Yet, coordination still occurred through increasingly complex legislation and the reinstated dialogue between the social partners. Creating a specific mixture of CME and LME aspects. During the 1990s this specific constellation of a liberalised state and coordinating civil society would grow under the ‘third way’ coalition governments of the labour left PvdA and conservative right VVD. Their coalition cabinets symbolising the liberalising economy, while the social partners continued their constructive conversations. For businesses this meant a government that focussed on creating favourable conditions instead of actively intervening in the business economy through policy and restrictions, as had been the case before.³⁰

Industrialisation and Professionalisation

The government’s coordinating role in the economy after 1945 revolved around a policy of industrialisation. After the second world war the Dutch economy and country lay in ruins. To revitalise the economy, policy makers looked towards industrialisation for the solution. They not only regarded a revitalised manufacturing industry as crucial in obtaining hard foreign currency through export, an industrialised economy would, moreover, guarantee employment for an ever-growing population.³¹ After Indonesia’s independence in 1949 – the country’s most economically important colony – policy makers regarded an industrialised manufacturing sector furthermore as a good alternative for economic growth.³² The various coalition governments of the 1950s

27 Nijhof and van den Berg, ‘Variations of Coordination’, 30.

28 Gerwen and Goey, *Ondernemers in Nederland*, 199.

29 Peet and Nijhof, *Een Voortdurend Experiment*, 2015, 223; Gerwen and Goey, *Ondernemers in Nederland*, 199.

30 Uwe Becker, ‘An Example of Competitive Corporatism? The Dutch Political Economy 1983–2004 in Critical Examination’, *Journal of European Public Policy* 12, no. 6 (2005): 1078–1102.

31 Abe de Jong, Keetie E. Sluyterman, and Gerarda Westerhuis, ‘Strategic and Structural Responses to International Dynamics in the Open Dutch Economy, 1963–2003’, *Business History* 53, no. 1 (2011): 63–84.

32 Sluyterman, *Kerende Kansen*, 120.

and 1960s took an active role in creating policy through eight *industrienota's* (industry white papers). Published between 1949 and 1963 these white papers mainly aimed to create the conditions for industrialisation of businesses. Through the creation of a favourable investment climate, more fiscal advantages – such as an investment deductible, attracting foreign investment, and promoting research and education, these *industrienota's* attempted to foster such industrialisation. Signalling moreover an active role of the government in shaping the business economy.³³

While this strategy of industrialisation proved successful during the following decades, the gradual shift in employment from the manufacturing sector to the services sector, combined with a less actively coordinating government, signalled the end of this policy during the 1980s. These policies had transformed the country into a budding affluent consumer society, resulting in higher employment and rising wages.³⁴ Stimulated further by an increase in global economic growth which made more investment possible, industrialisation appeared to have been very successful.³⁵ At the end of the 1960s, however, the economic boom began to slump. Lagging productivity in certain areas of the manufacturing sector – mainly textiles – resulted in a decline in employment that was absorbed by the services sector.³⁶ In the decade afterward economic decline continued, with the 1979 oil crisis plunging the country in more economic turmoil. Many large and small manufacturing companies that had been held up as the backbone of the economy went bankrupt, to great shock.³⁷ The downfall of especially large manufacturing companies as well as the widely shared view that the government had failed to prevent it, signalled an end to the policy of industrialisation.

Although policy makers throughout the 1980s kept trying to revitalise the manufacturing sector, the real growth was in the services sector. The decline in manufacturing jobs since the early 1970s had already been continuously compensated by the growing services sector. Stimulated by innovations in communication and technology as well as profiting from liberalising and privatising government policies, the services sector grew rapidly. In 1950, 46% of total employment had been in the services sector, in 1992 this had increased to 72%. The manufacturing sector, on the other hand, had seen its share of total employment decline from 40% in 1950 to 24% in 1992. The declining number of workplaces in the manufacturing sector shows the end of a period of industrialisation that was specifically focussed on that sector.³⁸

Accompanying the policies of industrialisation was a process of professionalisation. Global economic growth and industrialisation resulted in an increase in size of

33 Gerwen and Goey, *Ondernemers in Nederland*, 146.

34 De Jong, Sluyterman, and Westerhuis, 'Strategic and Structural Responses', 66–67; Peet and Nijhof, *Een Voortdurend Experiment*, 2015, 217–20.

35 Gerwen and Goey, *Ondernemers in Nederland*, 147.

36 Peet and Nijhof, *Een Voortdurend Experiment*, 2015, 181.

37 De Jong, Sluyterman, and Westerhuis, 'Strategic and Structural Responses', 66–67.

38 De Jong, Sluyterman, and Westerhuis, 'Strategic and Structural Responses', 67.

businesses and attempts to exploit economies of scale during the 1960s. Justified not only by an economic boom, but also supported by contemporary research and ideas developed in American business schools, Dutch entrepreneurs looked more and more towards their counterparts in the United States (US) for inspiration and guidance.³⁹ Through corporate strategies of diversification and the rise of multidivisional companies, businesses were expected to flourish. Championed by consultants and exemplified by US companies, these ideas found ready ears in the Netherlands.⁴⁰ The number of mergers and acquisitions rose spectacularly, mergers increasing almost fivefold from 1965 to 1969.⁴¹ Creating larger and larger companies in their wake. During this period many family firms expanded as well, but frequently lost their link to the family in the process. Inspired in part by scholars like Chandler, during this period the family firm was only seen as a stage in the life cycle of the business; in order to grow the business had to be severed from the family.⁴²

In turn, these ever larger and more industrialised corporations together with the new insights and ideas regarding the management of businesses contributed to a professionalisation of Dutch companies. The conglomerates that emerged from the wave of mergers and acquisitions required more expertise and different abilities from entrepreneurs. The diversified portfolios of these large companies did not require directors and entrepreneurs that had specific knowledge of the products produced. Instead, managers were needed, who understood the complexities of modern conglomerates, business, and trade. But of course, not all companies were large conglomerates, on the contrary, most businesses remained small or medium sized. Here the managers were still largely absent. In these companies the focus was on the owner or director's proficiency and family connections were still very important as well.⁴³ However, the introduction of managers and diversified multidivisional companies indicated an important change in the business economy. While managers by no means dominated the business sector at this point, their presence highlighted a process of professionalisation with special education programmes and the establishment of a professional group that was dedicated to operating company in a certain way.⁴⁴ Moreover, the divorce of ownership and control these managers symbolised, signalled the prophesised decline of the family firm solely controlled by an owner or owning family.

39 Sluyterman, 'Three Centuries of De Kuyper', 106–7.

40 Luchien Karsten and Kees van Veen, 'De Rol van de Nederlandse Overheid Bij de Verspreiding van Managementkennis : Van Voortrekker Naar Afnemer', *NEHA-Jaarboek* 56, (2000): 374.

41 Gerwen and Goey, *Ondernemers in Nederland*, 147; Sluyterman, *Kerende Kansen*, 205.

42 Sluyterman, *Kerende Kansen*, 196–98.

43 Gerwen and Goey, *Ondernemers in Nederland*, 155.

44 *Ibid.*, 172, 175.

European Integration

The establishment of the European Union and its predecessors was of great importance to the development of the Dutch economy since 1945. A small country focussed on trade, the Netherlands took an active, if sometimes hesitant, role in fostering economic and political integration in Western Europe.⁴⁵ The establishment of the European Economic Community (EEC) in 1957, customs union in 1968, and its successor the single market in 1993, impacted the Dutch business sector greatly. The abolishment of tariffs compelled Dutch businesses to consider their business models and strategies. Moreover, European regulations and subsidies influenced their agility and the borders of their playing field. In particular the common agricultural policy is deserving of further exploration in regard to narratives on family enterprise.

The common agricultural policy (CAP) was central to the project of European integration. So much so that during the foundational years of the EEC, the policies on agricultural integration primarily shaped the process of integration. During the 1970s more than 80% of the Community's funds were even assigned to agriculture.⁴⁶ Prompted in large part by a policy paradigm of state aid for agriculture that had developed since the late nineteenth century in many European states. Which saw farmers as particularly vulnerable and deserving of support, the founders of the EEC regarded agriculture as an important foundation for building a European community.⁴⁷ This was emphasised by a separate chapter on agriculture in the Treaty of Rome. While the importance of agriculture was shared it took, however, over decade of debates before the CAP became fully operational at the end of the 1960s.⁴⁸

The policy paradigm at the centre of the CAP not only regarded famers as vulnerable, but also emphasised the family farm as a crucial element of agricultural policy. The family farm was so central to the CAP that it became the standard reference to farm holdings in EEC/EU policy documents until the late 1990s at least.⁴⁹ However, the emphasis on the family farm also laid bare a distinction between two different narratives on family farms that clashed repeatedly during the creation and early years of the CAP. On the one hand a socio-economic interpretation that was articulated by Sicco Mansholt, the Dutch agricultural minister who would become the commissioner for agriculture, and featured heavily in Dutch policy documents on the CAP. In this view the family farm was a socio-economic unit that could support a family, *if* it was

45 Mathieu Segers, *The Netherlands and European Integration, 1950 to Present* (Amsterdam: Amsterdam University Press, 2020).

46 Kiran Klaus Patel, 'The History of European Integration and the Common Agricultural Policy: An Introduction', in *Fertile Ground for Europe? The History of European Integration and the Common Agricultural Policy since 1945*, ed. Kiran Klaus Patel (Baden-Baden: Nomos, 2009): 8.

47 Ann-Christina L. Knudsen, 'Ideas, Welfare, and Values: The Framing of the Common Agricultural Policy in the 1960s', in *Fertile Ground for Europe? The History of European Integration and the Common Agricultural Policy since 1945*, ed. Kiran Klaus Patel (Baden-Baden: Nomos, 2009): 66, 73.

48 Patel, 'The History of European Integration', 8; Knudsen, 'Ideas, Welfare, and Values', 69.

49 Knudsen, 'Ideas, Welfare, and Values', 74.

modernised, professionalised, and where needed assisted by the state to navigate markets and infrastructure.⁵⁰ On the other hand, a more widely held view, took a socio-cultural perspective. Rooted in national policy paradigms of agricultural importance, it regarded the family farm as an institution of the European countryside that needed to be preserved and emphasised the need for a defence of this institution.⁵¹ The socio-economic view saw the farm and family more separate, as a place where a family could be sustained – not that different from a Fordist-breadwinner system, where a single breadwinner could sustain a family. The socio-cultural perspective regarded the two as inseparable.

These two views on family farms are of course related to narratives on family enterprise and the relationship between ownership and control. The view advocated by Mansholt is also very much in line with the contemporary Dutch ideas of modernisation, professionalism, and industrialisation of the economy. It also bears traces of the scepticism towards family business, viewing these firms as underdeveloped and in need of assistance to modernise. Though the widely shared socio-cultural perspective suggests that non-economic contexts may influence the narratives as well.

Results

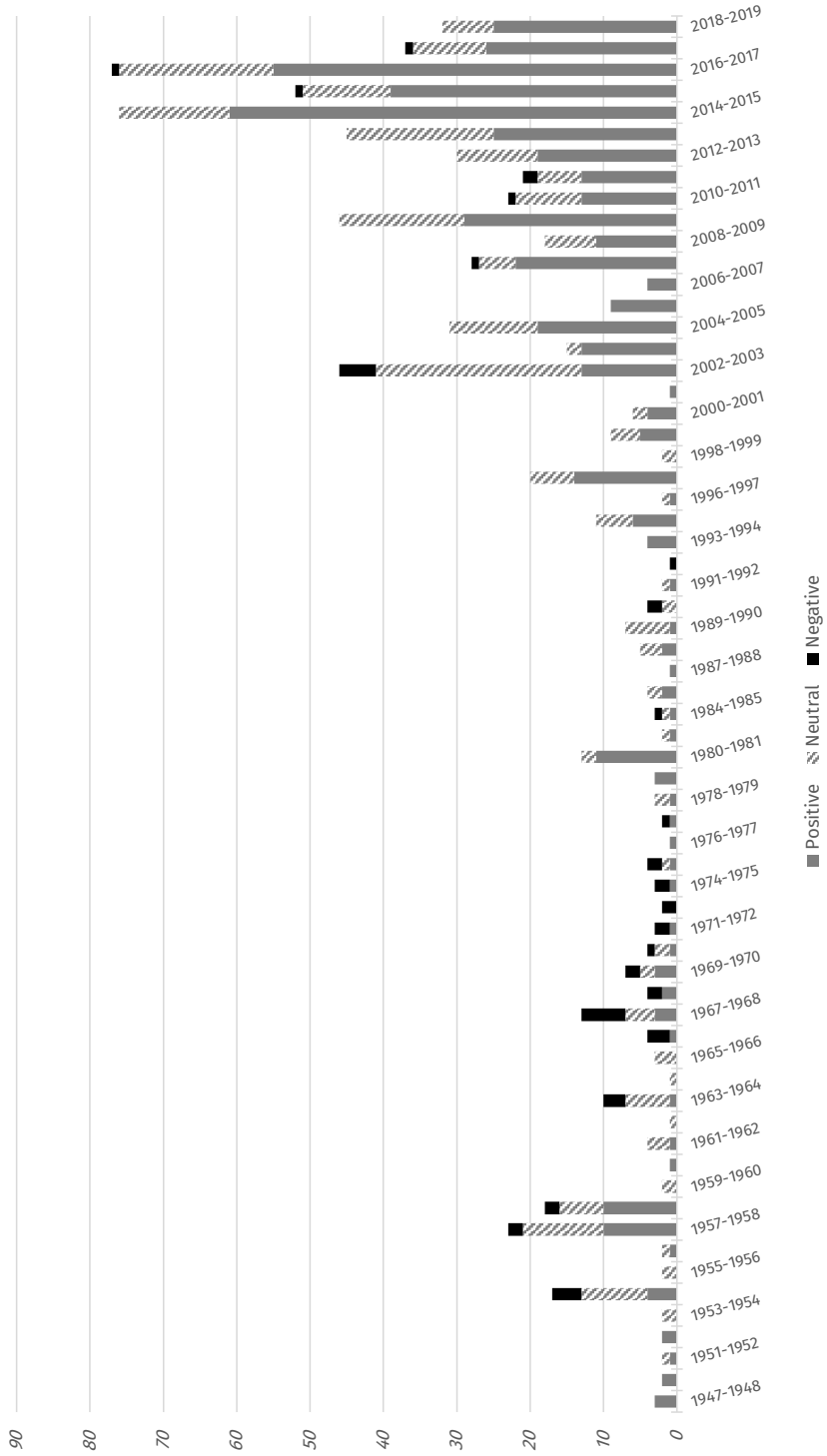
The term ‘Family business’ is used recurringly throughout Dutch politics. Counting the number of times ‘family business’ is mentioned during the period from 1945 up until 2019 shows that only eight years, of a total of 74, did not yield any returns for the term. Graph 2.1 shows the number of mentions of ‘family business’ during each session. Graph 2.2 shows this number of mentions divided by the total number of pages, when available, of the *Handelingen* for every session, to control for the increase in size of the source collection. It confirms the increase in the popularity of the term ‘family business’, despite the growing size of the corpus.

It is also clear that this increase of usage coincides with a considerable increase in positive connotations of the term ‘family business’. While positive use of the term occurs throughout the whole period, negative expressions are especially prevalent during the middle of the twentieth century. This is in line with the expectation that processes of industrialisation and professionalisation have had a negative impact on the valuation of family enterprise. Indeed, debates of these decades show that industrialisation and the wish of government for firms to invest in capital intensive resources to foster growth, led to negative connotations of the term ‘family business’. For instance, during a debate on modernising the fishing fleet and maritime sector, it was frequently noted that the many family firms in this sector were a cause of the backward state of the fleet.

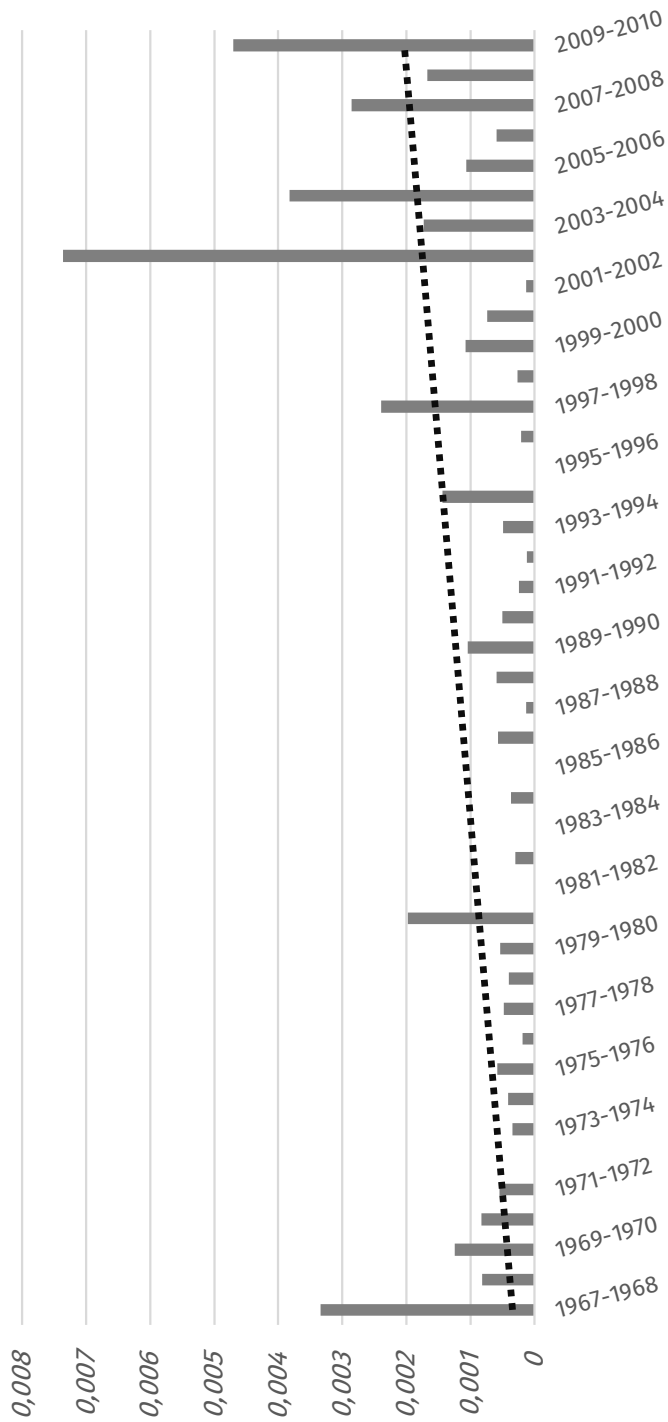
50 Ibid.

51 Ibid., 74–75.

Graph 2.1.: Usage of the term 'Family Business' in Dutch Houses of Parliament, 1945-2019.



Graph 2.2: Mentions of 'family business' relative to total number of pages per session of parliament.



‘vanwege de zeer hoge investeringen, die de nieuwbouw vergde, in het kader van de familiebedrijven, die de rederijen van oudsher zijn, het benodigde kapitaal voor vernieuwing van de vloot volstrekt onvoldoende opgebracht kon worden’, Egas, PvdA.⁵²

‘Ons visserijbedrijf wordt getypeerd hierdoor, dat het gebaseerd is op het familiebedrijf, dat niet in staat is, in belangrijke mate kapitaal te fourneren’, Lemaire, KNP.⁵³

The inability of these smaller fishing companies, usually not bigger than one boat, to raise enough capital to innovate their fleet, was frequently linked to their family origins. These family firms were too small to use their own capital was the consensus. Gaining external capital on the other hand proved difficult due to the high risk to seafaring fishing boats, leading many parliamentarians to argue in favour of support measures for these firms. Showing that the connotation of ‘family business’ was also nuanced. While their business was maybe not viable, these fishing families were still deserving of support according to politicians. Not seldomly, they argued their importance based on a perceived cultural relevance as well.⁵⁴

Debates surrounding the bankruptcy of various textile factories during the early 1970s show, however, that family enterprise was sometimes also regarded very negatively. From the mid-1960s onward, the textile industry in the southern Netherlands, consisting largely of family-owned firms, was facing structural economic decline. Rising wages, international competition, the loss of the colonial market, and stagnating sales all exacerbated this crisis.⁵⁵ The decline of an until recently flourishing and important sector of the economy with many jobs that now became insecure, naturally drew the attention of national law and policy makers. Supported by the reports of Tilburg professor H.O. Goldschmidt on the deplorable state of the sector and rising unemployment because of various bankruptcies, politicians took aim at the many family firms in the sector. Goldschmidt had concluded that bad management, lack of investment, and a refusal to merge companies had all contributed to the economic decline in the textile sector, and these causes could in turn be traced back to the family origins of these companies.⁵⁶ Family pride had prohibited mergers, whereas nepotism had facilitated bad management. A finger was already pointing and for politicians, family enterprise appeared to be the main culprits for the decline of the sector.

52 *Handelingen II*, 1954-1955, Deel III (1 July 1955): 3860.

53 *Handelingen II*, 1954-1955, Deel III (1 July 1955): 3865.

54 See for example: *Handelingen II*, 1954-1955, Deel III (1 July 1955): 3865; *Handelingen II*, 1957-1958, Deel III (22 May 1958): 3886.

55 Sluyterman, *Kerende Kansen*, 200–202.

56 Henny Otto Goldschmidt, ‘Rapport inzake het structuuronderzoek in de strijkgarenwollenstoffenindustrie’ (Federatie Nederlandse Wolindustrie, 1968); Henny Otto Goldschmidt, ‘Rapport inzake het onderzoek in de strijkgarensponnerij-industrie’ (Federatie Nederlandse Wolindustrie, 1969).

'Dit begrip van soevereiniteit in eigen kring treft men vaak aan bij familiebedrijven. [...] De heer Charles van Spaendonk, die de meerderheid der aandelen controleert, zou een acceptabel alternatief plan hebben, dat neerkomt op ontslag van 400 man, saneren en fuseren. [...] Hij illustreerde daarmee de stelling uit het rapport-Goldschmidt, dat het met het management in dit soort Tilburgse bedrijven slecht is gesteld. Bovendien weigert hij in te zien dat vermogen en beheer in een onderneming twee afzonderlijke zaken zijn.' Verburg, PvdA.⁵⁷

The focus on bad management especially is emblematic of changing attitudes to management practices at that time. Buoyed by the many mergers and acquisitions in the early 1960s as well as influences from both US business schools and consultancy firms, the professional manager obtained a firm footing in the Netherlands at the end of the sixties. These educated professionals were educated in the complexities of modern business and trade and contrasted sharply with the family-member turned director at the helm of many family firms who could only boast of family connections.⁵⁸ Moreover, the combination of ownership and control, typical for family enterprise, was seen as suspect. With the rut that the textile industry was in, it is therefore not surprising that the quality and style of family leadership was questioned. The changing wind even led the liberal-right VVD, that presented itself more often than not as the party of entrepreneurs, to call for better management of family firms, stating 'Wij moeten streven naar meer openheid, naar een betere leiding, met name bij familiebedrijven'.⁵⁹ Signalling a negative change in the connotation of 'family business'.

Although this negative connotation of the term 'family business' was definitely present during the late 1960s and early 1970s, there were still positive mentions as well, as graph 2.1 shows. However, as shown in graph 2.3, the positive and negative connotations were divided along political lines. Whereas the confessional and right parties still had a significantly positive attitude towards 'family business', the social-democratic and left-wing parties were more critical. This can explain why a positive connotation was still persistent during this period. The clear negative attitude towards family firms by the left of centre parties can be partially explained the more radical politics at the time as well as by the general contemporary discomforts towards family enterprise, such as nepotism and backwardness. The debates about the textile industry clearly indicates this. The fact that critical attitudes towards family firms were even present with the confessional and right-wing parties furthermore underlines this.

Conversely, the increase in positive mentions and relative decline of negative connotations after the 1970s corresponds with the shift in the Netherlands from CME

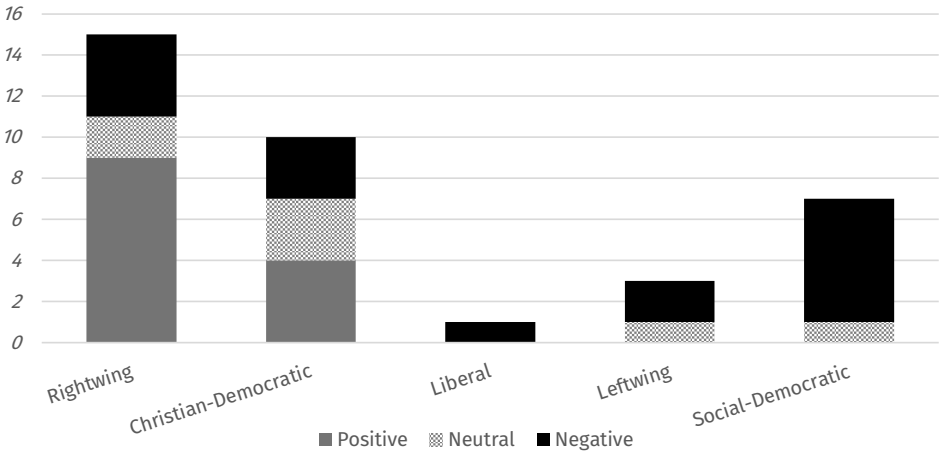
57 *Handelingen I*, 1969-1970 (26 June 1970): 939.

58 Gerwen and Goey, *Ondernemers in Nederland*, 155, 175.

59 *Handelingen II*, 1969-1970 (6 May 1970): 3251.

towards LME, the rise of neoliberalism, and the (re)valuation of the entrepreneur and SMEs. The debates that contain usage of the term ‘family business’ demonstrate this as well. Many debates, focused for instance on creating favourable tax environments as well as tax competition in the budding internal market of the European community, all specifically mentioning ‘family business’.⁶⁰ Links between entrepreneurs and job creation, through supporting family enterprise were also frequently made by especially the centre-right parties and governments.

Graph 2.3: mentions of ‘family business’ along ideology, 1967-1972.



‘de maatregelen voor verlichting van de druk op het onder-nemingsvermogen zijn erop gericht, de concurrentiepositie en het vestigings- en ondernemingsklimaat van Nederland te verbeteren. De vermogensbelasting - ik denk vooral aan de middelgrote familiebedrijven - werd en wordt namelijk echt als knellend ervaren.’ Staatsecretaris Van Amelsvoort.⁶¹

‘onder invloed van de vermogensbelasting zo’n 55.000 personen serieus overwegen om Nederland binnen vijf jaar te verlaten. Onder hen bevinden zich ongetwijfeld veel eigenaren van bedrijven en familiebedrijven.’ Leers, CDA.⁶²

60 See for example: *Handelingen II*, 1990-1991 (7 November 1990): 20-1050; *Kamerstukken II*, 1993-1994, 23071, 5-6.

61 *Handelingen I*, 1993-1994 (22 December 1993): 16-770.

62 *Kamerstukken II*, 1993-1994, 23 071, no. 24, 5.

'veel familiebedrijven (80% van het bedrijfsleven) worden geconfronteerd met financiële knelpunten bij overdracht c.q. opvolging. Daarover moet nog een wetsvoorstel worden ingediend, dat al voor begin dit jaar was toegezegd.' Remkes, VVD.⁶³

However, even the Labour party, that only a couple of years earlier had spoken about the redistribution of wealth, seizing the means of production, and heavily criticised family enterprise, now wanted to secure a brighter future for family firms. During a debate on inheritance tax, for instance, the social-democrats were still in favour of a high rate of taxation for inheritances running in the millions, but they also wanted to specifically exempt the 'family business' from such a tax.⁶⁴ It is an early example of the development of a positive connotation of 'family business' among social-democrats. Had such amounts of wealth and property in the hands of a single family previously been seen as suspect, now social-democrats argued for its protection. The support for family businesses from the centre-right parties is not that surprising considering their earlier support. The support of the social-democrats less than a decade after their plans to socialise the economy are indicative of a general change the connotation of 'family business'.

Indeed, where the political leanings and colour of parties would previously align with a negative or positive connotation, mentions of 'family business' by all parties carry mostly positive or neutral connotation across the political spectrum after 1980. As graph 2.4 shows, even political parties on the left, that based on their previous attitudes would be expected to have at least some hesitations, used the term 'family business' positively more often than not after 1980. While there still is a difference in frequency between confessional and right-wing and the one hand and the left of centre parties on the other, it is clear that the positive connotations outweigh the negatives. One reason for this shift can be found in the rise of 'third way' politics and neoliberalism. As described above, many debates revolved around economic stimuli for entrepreneurs and a focus on job creation and economic growth. However, closer inspection of the various uses of the term 'family business' also suggests that the definition of 'family business' plays an important role.

The period between 1980 and 2019 shows an increase in the use of the term 'family business' and the positive connotation of the term. While partially explained by a changing economic and political context, another explanation for the steep rise in mentions can be found in the definitions of 'family business' employed by various politicians. The various and frequent use of the term 'family business' is the consequence of widely varying definitions. In fact, definitions of family business are hardly ever given. This is illustrated by the few times definitions are explicitly discussed.

63 *Handelingen II*, 1997-1998 (6 November 1997): 21-1629.

64 *Handelingen II*, 1979-1980 (10 September 1980): 6241.

The speakers agree that indeed defining family enterprise is hard, if not impossible, or that they have different conceptions and that they do not agree.

'Er kan geen definitie van een gezinsbedrijf of familiebedrijf worden gegeven. Het beeld in de Nederlandse samenleving is zeer divers, zeker in het midden- en kleinbedrijf', staatssecretaris Vermeend.⁶⁵

'De heer Schaap (VVD):

Ook weer even voor de heldere begripsvorming: de heer Thissen zegt dat de kleinere melkveehouderijen doorgaans familiebedrijven zijn. Vallen de grotere melkveehouderijen dan buiten de categorie familiebedrijven?

De heer Thissen (GroenLinks):

Nee, een koe is een zoogdier, maar niet alle zoogdieren zijn koe, natuurlijk. Ik sluit niet uit dat er ook grote melkveebedrijven zijn die familiebedrijven zijn, maar ons hart gaat uit naar de kleinschaligere melkveebedrijven, die vaker ook nog familiebedrijven zijn. Dat willen wij ermee gezegd hebben.

De heer Schaap (VVD):

Ook maar even voor de begripsvorming: alle melkveebedrijven in Nederland zijn familiebedrijven. Wat dat betreft is er dus geen verschil tussen groot en klein.

De heer Thissen (GroenLinks):

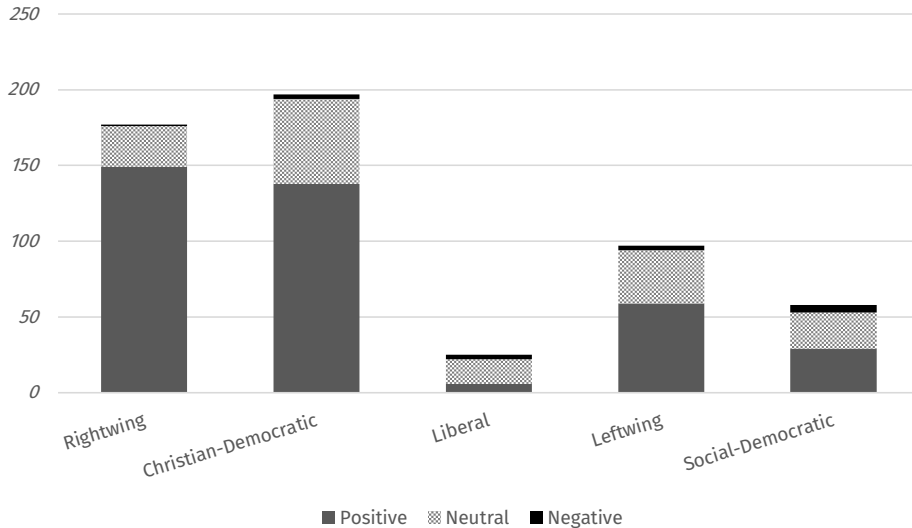
Waarvan akte.⁶⁶

Especially the last exchange between senators Schaap and Thissen is indicative of discussions about family business in political debates during this period. While senator Thissen uses the term 'family business' to evoke the image of a small company that is deserving of support, senator Schaap corrects him to indicate that a large company can also be a family enterprise. Implying not only that his colleague Thissen was incorrect, moreover suggesting bigger companies are also worthy of support. Significantly, however, neither of the speakers provides a clear explicit definition of what a family business then is or tries to come to a consensus. The different definitions employed are mentioned but the consequences are not addressed. Use of the term seems to be tailored to political expediency.

65 *Handelingen II, 1994-1995* (21 December 1994): 12-446.

66 *Handelingen I, 2014-2015* (15 December 2014): 13-3-10.

Graph 2.4: mentions of 'family business' along ideology, 1980-2019.



The increasing use of the term 'family business' since the 2000s, appears to be tied to such implicit use of varying definitions. This contributes to differing positive connotations for the term. 'Family business' is frequently mentioned to evoke an image that suits a political argument rather than describing an organisation type. The implicit definition allows the speaker to use the term as a shorthand for a position or general feeling. Through juxtaposition, for instance, family business is frequently contrasted with multinationals or big agricultural companies in an attempt to criticise anonymous corporation that harm local economies, economic policy, or comment on the direction of economic development. Using the term 'family business' provides politicians with an opportunity to present an alternative, or maybe even a utopian, goal to strive for.

'De trend is om te gaan naar minder boeren en meer dieren, maar we moeten niet richting bulk en megastallen maar richting familiebedrijf en toegevoegde waarde.' Van Gerwen, SP.⁶⁷

'Aan de ene kant zegt hij dat het CDA een warm kloppend hart heeft voor het familiebedrijf en aan de andere kant laat hij het grootkapitaal zijn gang gaan, met alle gevolgen die erbij horen.' Schouw, D66.⁶⁸

67 *Handelingen II*, 2015-2016 (20 April 201): 79-12-7.

68 *Handelingen II*, 2014-2015 (28 January 2015): 47-3-6.

Such a juxtaposition portrays family enterprise as David in a fight with Goliath. The family firm deserving of support in a fight against rampant capitalism. This is a position that is frequently adopted by the left leaning parties. Although not ideologically surprising, this does partly explain the popularity of the term on the left. Moreover it underlines the change the connotation of the term ‘family business’ has undergone.

The more economically right parties portray the family firm as an essential element of the economy. It contributes not only economically but is also important because of its familiar character.

‘Van mkb tot start-up, van multinational tot familiebedrijf, we hebben ze keihard nodig om de economie te laten bloeien.’ De Vries, VVD.⁶⁹

‘De familiebedrijven vormen een belangrijke steunpilaar van de Nederlandse economie. Het gaat niet alleen om kleine bedrijven. Je ziet ook bij grote bedrijven en bij hele grote bedrijven dat die nog steeds het karakter van een familiebedrijf hebben. Ik denk dat dit alleen maar een pre is voor zo’n bedrijf.’ Minister Kamp.⁷⁰

Political players appear to use the impasse in defining family business to their advantage. On the one hand ‘family business’ can be used to create a distinction between the globalised capitalist company and the familiar and friendly family enterprise. On the other, it provides a warm and familiar identity for the anonymous economic entities that companies can be. The image that is created by combining family and business, carries with it a familiarity and warmth that benefits the construction of a positive connotation even if political goals may differ. A multinational can become the success story of a hard-working family, a place where people of flesh and blood spend their time and work. A smaller company becomes the sole means of income for common people that work hard to pay their bills. Mentioning ‘family business’ makes clear that such firms is worthy of support or encouragement.

Moreover, if ‘family business’ can be defined very widely it also gives politicians an opportunity to pander to a demographic that is helpful to win elections. If family enterprise is connected to ‘normal’ people, it means that probably a wide swath of the electorate can identify or sympathise with it. Talking positively about the family enterprise then becomes a crucial element for politicians wanting to win an election. This is clear when mentions of family business are surrounded by phrases like ‘hard-working’ families or entrepreneurs, and ‘normal’ families.⁷¹ It conjures the connotation

69 *Handelingen II*, 2018-2019 (3 October 2018): 8-3-10.

70 *Handelingen II*, 2012-2013 (16 January 2013): 40-8-70.

71 *Handelingen I*, 2014-2015 (18 November 2014): 8-9-18; *Handelingen II*, 2014-2015 (12 November 2014): 23-6-11, 23-6-14, 23-6-20.

of deserving normal people for whom the politician fights. The fact that many of these conceptions of family business moreover contradict each other seems not to bother to the speakers.

Conclusions

The use of the term 'family business' in the Dutch parliament mirrors the development of the historiographical debate on family businesses. The general trajectory is not only one of increasing popularity according to the volume of mentions. It is also clear that the connotations of the term 'family business' are increasingly positive. During the middle of the twentieth century, especially at the end of the 1960s, however, the critical assessment of family enterprise was at a high. It reflects the prevailing judgement of the time as described in the literature.⁷² The increase in use from 1980s onwards and the increasingly positive connotations are in line with the reappraisal of family enterprise in the literature.

Although the trajectory of positive and negative connotations may mirror the development of the historiographical debate, it is not exclusively explained by it. Instead, the context of different decades explains the changes in the use of the term 'family business'. The generally shared negative connotation of 'family business' at the end of 1960s was, for instance, informed by both the wanting economic state of family firms as well as the periods more radical political style. Broad processes of industrialisation and modernisation that conflicted with the as antiquated perceived family enterprise, explain the negative attitudes towards family business during the middle of the twentieth century. The shift towards a liberal market economy during the 1980s and the rise of neoliberalism around the turn of the century explain the widely shared popularity of family firms across the political spectrum.

This remarkable increase in the use of the term 'family business' during this period is particularly interesting, because it is not only explained by context but moreover by the lack of a shared definition of family enterprise. The lack of a clear definition of 'family business' creates an empty vessel on which politicians can project their argument. An empty vessel that is very familiar and constructs vivid imagery in debates and more over carries a positive connotation. While family firm are a very heterogeneous group, the wide-ranging and often contradictory uses of the term in debates shows that its popularity lies partly in its use as a political instrument.

While these contradictory uses of the term family business may show the want of a clear definition, they moreover emphasise the need to investigate the wider use of the term family business in society. The shared positive connotations of the term 'family business' remain in stark contrast to the negative attitudes towards it that were

72 See for instance: *Handelingen II*, 2001-2002 (19 September 2001): 30; *Handelingen II*, 2004-2005 (18 May 2005): 4885; *Handelingen II*, 2007-2008 (3 September 2008): 7833.

present during the middle of the twentieth century. It begs the question how family-owned firms navigated these changes. Moreover, the strategic political use of varying definitions and different connotations also raises questions on how these businesses presented themselves. Did they communicate their family heritage? And to what the degree did they exploit the shifting connotations of the term 'family business'?

3. A hidden heritage

The use of 'family business' in newspaper advertisements

Advertising is an essential element of any business. It not only allows firms to communicate their merchandise, but it moreover is also an opportunity to present the company's brand to consumers, stakeholders, and the world.¹ Branding creates and fosters impressions of, for example, quality, trustworthiness, and levels of service that stakeholders can associate with a company and its wares. It guides consumers, employers, and others in their decisions about the firm and to purchase certain products or services.² Advertising and branding thereby allow a business to differentiate itself from its competitors; a crucial element to survive in a competitive capitalist business environment.³ This feature of branding already emerged among potters in ancient China, Persia, and Rome, who etched their family names and marques in their merchandise to be recognised.⁴ Using the family name these early businesses could distinguish themselves and the quality of their work. It is an early example of why still today the family firm is frequently thought to possess an invaluable asset to set

1 Joseph Arthur Rooney, 'Branding: A Trend for Today and Tomorrow', *Journal of Product & Brand Management* 4, no. 4 (1995): 51.

2 Claudia Binz Astrachan et al., 'Branding the Family Firm: A Review, Integrative Framework Proposal, and Research Agenda', *Journal of Family Business Strategy* 9, no. 1 (2018): 3; John M.T. Balmer and Edmund R. Gray, 'Corporate Brands: What Are They? What of Them?', *European Journal of Marketing* 37, no. 7/8 (2003): 972–97; Filip Lievens and Jerel E. Slaughter, 'Employer Image and Employer Branding: What We Know and What We Need to Know', *Annual Review of Organizational Psychology and Organizational Behavior* 3, no. 1 (2016): 407–40.

3 Jon Hulberg, 'Integrating Corporate Branding and Sociological Paradigms: A Literature Study', *Journal of Brand Management* 14, no. 1 (2006): 60–73.

4 John M. T. Balmer et al., 'Introduction: Current State and Future Directions for Research on Corporate Brand Management' in *Advances in Corporate Branding*, ed. John M. T. Balmer et al. (London: Palgrave Macmillan, 2017): 2.

itself apart from the competition: the family nature of the business.⁵ In this chapter I will investigate if and how five family-owned firms used this asset in their newspaper advertisements between 1955 and 1995.

In the previous chapters I have focused on the use of the term ‘family business’ and its connotation. In parliament, a conversion from a negative connotation towards an overwhelmingly positive connotation could be observed. Moreover, the use of the term ‘family business’ increased significantly over time. These changes in popularity as well as the connotation of ‘family business’ in the political debate beg the question how family-owned firms navigated these changing attitudes. These companies had to operate and navigate in a context that could prove challenging to their business since the connotation and use of the term most associated with their organisation type changed over time. It is therefore interesting to see how family-owned companies presented themselves in these changing contexts. Did they change their appearance or hide their family background in periods when ‘family business’ had a negative connotation? Did they emphasise their family heritage in periods of more positive attention?

Although the family business brand has become a topic of sustained interest to family business scholars, questions like these have remained elusive.⁶ While research into the use of the ‘family business’ moniker in advertisement has been done, it has been limited to employed strategies and practical considerations.⁷ Indeed, much like other studies into the various aspects of family enterprise, the focus remains primarily on addressing practical needs, especially on strategies for family firms to differentiate themselves.⁸ Many of these analyses overlook the possible influence changing contexts may have on the decision to employ the family nature of a business in marketing, not to mention disregard the fact that family firms have not always been popular. The element of change is therefore frequently absent in these studies. Moreover, the period under research is mostly very recent and very short, again prohibiting a better understanding

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- 5 Binz Astrachan et al., ‘Branding the Family Firm’, 3; Justin B. Craig, Clay Dibrell, and Peter S. Davis, ‘Leveraging Family-Based Brand Identity to Enhance Firm Competitiveness and Performance in Family Businesses’, *Journal of Small Business Management* 46, no. 3 (2008): 351–71; Thomas M. Zellweger et al., ‘Building a Family Firm Image: How Family Firms Capitalize on Their Family Ties’, *Journal of Family Business Strategy* 3, no. 4 (2012): 239–50.
 - 6 Binz Astrachan et al., ‘Branding the Family Firm’; Claudia Binz Astrachan and Isabel C. Botero, ‘“We Are a Family Firm”: An Exploration of the Motives for Communicating the Family Business Brand’, *Journal of Family Business Management* 8, no. 1 (2018): 2–21; Susanne Beck, ‘Brand Management Research in Family Firms: A Structured Review and Suggestions for Further Research’, *Journal of Family Business Management* 6, no. 3 (2016): 225–50; Carmen Gallucci, Rosalia Santulli, and Andrea Calabrò, ‘Does Family Involvement Foster or Hinder Firm Performance? The Missing Role of Family-Based Branding Strategies’, *Journal of Family Business Strategy* 6, no. 3 (2015): 155–65; Evelyn R. Micelotta and Mia Raynard, ‘Concealing or Revealing the Family? Corporate Brand Identity Strategies in Family Firms’, *Family Business Review* 24, no. 3 (2011): 197–216; Craig, Dibrell, and Davis, ‘Leveraging Family-Based Brand Identity’, 352.
 - 7 Anna Blombäck and Olof Brunninge, ‘The Dual Opening to Brand Heritage in Family Businesses’, *Corporate Communications* 18, no. 3 (2013): 327–46; Anna Blombäck, ‘Family Business: A Secondary Brand in Corporate Brand Management’, *CeFEO Working Paper Series*, 2009, 18; Binz Astrachan and Botero, ‘“We Are a Family Firm”’; A. Rebecca Reuber and Eileen Fischer, ‘Marketing (in) the Family Firm’, *Family Business Review* 24, no. 3 (2011): 193–96.
 - 8 See for example: Micelotta and Raynard, ‘Concealing or Revealing the Family?’, 212; Binz Astrachan et al., ‘Branding the Family Firm’, 13; Zellweger et al., ‘Building a Family Firm Image’, 239–40.

of the changes to family business branding over time and how these companies may have responded to less favourable environments.⁹ By instead focusing on a longer period as well as changes in the use of the term ‘family business’ in the broader public debate, I provide a more comprehensive picture of how family businesses communicated their family nature. Furthermore, by not giving precedence to the practical strategies family companies can or should employ, but rather emphasising how they communicated their family heritage, I gain more insight into how the term ‘family business’ was used over time.

Besides Family Business Studies, branding has also become an area of interest in Business History.¹⁰ Although interest has been hampered slightly by the fixation of marketing and branding research on consumer survey data. The limited availability of such data in archives has made it hard to research an important part of marketing and branding considerations, curbing business history’s affiliation with these fields.¹¹ Nevertheless, from the 1980s and 1990s studies into the evolution of brands began to appear, especially brands in the foods and drinks sector grabbed the attention of business historians.¹² The prevalence of marketing and branding in this highly competitive sector probably contributed to this. Focussed mainly on the evolution of brands and emergence of marketing within firms, these studies emphasised the historical continuities and changes within firms.¹³ Thereby incorporating the concept carefully in the well-established structures of a field dominated by specific case studies of businesses. This chapter, on the other hand, does not take the specific company structures or decisions as a focal point but looks at their response to changes in the use of term ‘family business’ in their newspaper advertisements.

Using the newspaper advertisements of five family-owned companies I will investigate how the term ‘family business’ was used in advertisements and if these family firms employed their family nature in their public communication. The five family-owned companies are *Verkade*, *Peijnenburg*, *Douwe Egberts (DE)*, *Heineken*, and *De Kuiper*. These companies have been selected because all were owned and controlled by a family during a period of time between 1955 and 1995. Levels of family involvement and ownership varied between the different periods and companies, providing an interesting mix of types of family firms for this comparative research. They

9 See for instance: Roberto H. Flören and Marta Berent-Braun, ‘Marketing En Het Familiebedrijf’ (Baker Tilly Berk N.V./ING/NPM Capital/Nyenrode Business University, 2015).

10 *Business History* 60, no. 8 (2018) and *Business History* 62, no. 1 (2020)

11 Rafael Castro and Patricio Sáiz, ‘Cross-Cultural Factors in International Branding’, *Business History* 62, no. 1 (2020): 6.

12 Mira Wilkins, ‘When and Why Brand Names in Food and Drink?’, in *Adding Value: Brands and Marketing in Food and Drink*, ed. Geoffrey Jones and Nicholas J. Morgan (London: Routledge, 2015): 15–40; Castro and Sáiz, ‘Cross-Cultural Factors in International Branding’, 7.

13 See for instance: Pierre Yves Donzé, ‘The Transformation of Global Luxury Brands: The Case of the Swiss Watch Company Longines, 1880–2010’, *Business History* 62, no. 1 (2020): 26–41; Elisabetta Merlo and Mario Perugini, ‘Making Italian Fashion Global: Brand Building and Management at Gruppo Finanziario Tessile (1950s–1990s)’, *Business History* 62, no. 1 (2020): 42–69; Nancy F. Koehn, *Brand New: How Entrepreneurs Earned Consumers’ Trust from Wedgwood to Dell* (Boston, MA: Harvard Business School Press, 2001).

have moreover advertised in national newspapers. These businesses were oriented at the consumer market and therefore dependent on advertisements. Additionally, the selected companies also vary in size and scale. DE and Heineken belonged for instance to the hundred largest industrial companies at some point during the period under research.¹⁴

The companies are all part of the Dutch foods and drinks sector since this sector is ideally suited for this investigation. The sector has traditionally not only been highly populated with family companies, but it is also a sector that depends heavily on marketing and advertisement.¹⁵ Moreover the food and drinks sector was of relative importance to the Dutch industrial structure during the twentieth century.¹⁶ It had played an important role during the Second Industrial Revolution and remained an important staple of the Dutch economy throughout the twentieth century. Compared to other countries its productivity was high, especially during the first half of the century, and both numerically and financially (total assets) the sector was well represented among the top hundred largest companies in the Netherlands, becoming one of the three most important industrial sectors.¹⁷ Although the foodstuffs sector was very heterogeneous, this has the advantage to select from a wide range of different family companies, while the companies still are large enough to advertise in national newspapers. Lastly, as a sector that has a competitive marketplace for consumer products it is highly suited to investigate the use of brands. In such a competitive environment, businesses depend on brands to convey quality and security to potential buyers, moreover the continuous presence of competitors underlines the importance of differentiation.¹⁸

Verkade is a biscuit, cake, and confectionary producer, that also had a candle making division. It was founded in 1884 under a different name but grew to prominence as Verkade. In 1990 it was sold by the Verkade family to United Biscuits. The last Verkade family member left as managing director in 1992.¹⁹ *Peijnenburg* bakery was established in 1883. The family was involved with the company's management up until they the family Peijnenburg sold all their shares in 2000.²⁰ *Douwe Egberts* is a tea and coffee roaster, that also included a large tobacco division. Its heritage can be traced back to 1753, but the company became big during the nineteenth century, reaching

14 E. Bloemen, Jan Kok, and Jan Luiten van Zanden, 'De Top 100 van Industriële Bedrijven in Nederland 1913-1990' (Den Haag: Adviesraad voor het Wetenschaps- en Technologiebeleid, 1993): 36, 38.

15 Rose, 'Introduction', ix; Arnoldus, *Family, Family Firm and Strategy*, 21.

16 Arnoldus, *Family, Family Firm and Strategy*, 21.

17 Ibid.

18 Micelotta and Raynard, 'Concealing or Revealing the Family?', 199; David A. Aaker, *Building Strong Brands* (New York, NY: Free Press, 1996): 10–25.

19 'Vette Erfenis van Notariszoon Verkade', *NRC Handelsblad*, 29 March 1990; Gerrit den Ambtman, 'De laatste Verkade', *Algemeen Dagblad*, 8 August 1992.

20 Jan Broertjes, 'Geschiedenis van Peijnenburg's Koekfabrieken Te Geldrop', *Heemkronijk* 44, no. 4 (2005): 63–69; Pieter Crouwenbrugh, 'Familie verkoopt Peijnenburg', *Het Financieele Dagblad*, 10 March 2000; 'Familie Verkoopt Peperkoekfabriek Peijnenburg', *De Volkskrant*, 10 March 2000.

the status of a national icon during the twentieth century. The De Jong family, relatives of the descendants of founder Douwe Egberts, owned a majority of the company until 1978, with a family member on the board until 1971.²¹ *Heineken* is a famous Dutch beer brand. Founded in the nineteenth century, Heineken grew to become another staple of Dutch entrepreneurship. The family, especially father and son, were very active in the company's management and the family still remains majority shareholder through a holding company.²² Finally, *De Kuiper* is a distillery with a primary focus on gin. Founded in the seventeenth or eighteenth century by the De Kuiper family, it is a family company in the strictest sense, remaining completely family-owned and controlled to this day.²³

Using the advertisements of these five food and drinks companies I will investigate their use of the term 'family business' and expressions of their family heritage. Before I do this, I will first discuss the analytical framework I will be employing, followed by a brief description of the newspaper sources I have used to collect the advertisements. Then I will discuss the use of the term 'family business' in these advertisements, before I employ the analytical framework to further investigate the ads.

Impression formation and impression management

To investigate the use of the term 'family business' and expressions of the family nature in advertisements systematically, I will borrow social-psychological insights into evaluations of brands. I have already briefly mentioned the detachment of business history from marketing and branding studies, because of the reliance on consumer survey data and need for historical source material. While I am also lacking consumer survey data, I can use the actual newspaper advertisements that companies used. By engaging socio-psychological theory that explains how people form impressions and how these impressions can be managed, I can assess whether family businesses tailored their marketing expressions to the contemporary attitudes towards family business. Although using theory in this way runs a risk of anachronistic explanations, since I do not have information on the motives or reasoning underlying specific advertisements, using elements of social psychology will structure my analysis. Moreover, it will provide an opportunity to assess the choices made by companies as expressed in their advertisements and to contextualise them. Even though I will be less well equipped to explain these choices with impression formation, impression management provides the tools to structure my analysis. Moreover, I can rely on the previous chapter, Family Business History literature as well as other source material to contextualise the

21 P.R. van der Zee, *Van winkelnering tot wereldmerk. Douwe Egberts van 1753 tot 1987* (Leeuwarden: Eisma, 1987): 241–45.

22 Keetie E. Sluyterman and A.M.C.M. Bouwens, *Heineken, 150 Jaar: Brouwerij, Merk En Familie* (Amsterdam: Boom, 2014): 538–39.

23 Huib H. Vleesenbeek and Keetie E. Sluyterman, *Anno 1695. Tien Generaties De Kuiper Betrokken Bij de Jeneverindustrie* (Schiedam, 1995): 9–12, 115–17.

advertisements and analyse its usage of the term 'family business' or expressions of the family heritage.

In Social-Psychology impression formation refers to the process by which people assess others.²⁴ While impression formation arose as an approach to explain interpersonal behaviour, it has also been used to analyse perceptions of organisations.²⁵ In general, impression formation models profess that people evaluate others along two key dimensions.²⁶ While these dimensions have been conceptualised differently across various studies, they all can be interpreted to either focus on a form of competence – the ability to successfully complete a task – or morality – the 'beneficial interpersonal intentions towards others'.²⁷ The first dimension, competence, judges the ability of organisations or a person to successfully fulfil a task in an efficient and skilful manner. The second dimension, morality, on the other hand, refers to the trustworthiness of a person or organisation. It focusses on the perceived intentions, positive or negative, of the assessed and their credibility.²⁸ The evaluations people make according to impression formation allow a person to assess whether their dealing with friend or foe. Are they trustworthy? Are they able to fulfil tasks? Ranging from positive to negative these two dimensions allow for an understanding of how and why people and organisations are valued and how this valuation is reflected in behaviour of the observer.

While impression formation primarily addresses the process of assessment – the *formation* of an impression or the reaction of the perceiver to their observations – impression management, on the other hand, shifts the focus towards the perceived and their efforts to *manage* the impression *formed*. It is concerned with behaviour that attempts to control perception and assessment through impression formation.²⁹ Just as with impression formation, impression management not only refers to interpersonal relations but also extends to actions and behaviour of organisations.³⁰ Studying the myriad manifestations of organisational efforts to influence an organisation's

24 Chris Malone and Susan T. Fiske, *The Human Brand: How We Relate to People, Products, and Companies*, First edition (San Francisco: Jossey-Bass, 2014); Susan T. Fiske, Amy J. C. Cuddy, and Peter Glick, 'Universal Dimensions of Social Cognition: Warmth and Competence', *Trends in Cognitive Sciences* 11, no. 2 (2007): 77–83.

25 Blake E. Ashforth, Beth S. Schinoff, and Shelley L. Brickson, "My Company Is Friendly," "Mine's a Rebel": Anthropomorphism and Shifting Organizational Identity from "What" to "Who", *Academy of Management Review* 45, no. 1 (2020): 29–57.

26 Tatiana Viktorovna Chopova, 'Doing Good in Business. Examining the Importance of Morality in Business Contexts' (Utrecht University, 2020): 7–8.

27 Ibid., 8.

28 Ibid.; Stefano Pagliaro et al., 'Initial Impressions Determine Behaviours: Morality Predicts the Willingness to Help Newcomers', *Journal of Business Ethics* 117, no. 1 (2013): 37–44; Malone and Fiske, *The Human Brand*, 19–38.

29 Rachel Martin Harlow, 'Impression Management', in *The International Encyclopedia of Strategic Communication*, ed. Robert L. Heath and Winni Johansen (Hoboken, NJ: John Wiley & Sons, 2019): 1.

30 Deborah Son Holoien and Susan T. Fiske, 'Downplaying Positive Impressions: Compensation Between Warmth and Competence in Impression Management', *Journal of Experimental Social Psychology* 49, no. 1 (2013): 33–41; Malone and Fiske, *The Human Brand*; A. Amin Mohamed, William L Gardner, and Joseph G P Paolillo, 'A Taxonomy of Organizational Impression Management Tactics', *Advances in Competitiveness Research* 7 (1999): 108–30; Ashforth, Schinoff, and Brickson, "My Company Is Friendly," "Mine's a Rebel"; Sara Spear and Stuart Roper, 'Using Corporate Stories to Build the Corporate Brand: An Impression Management Perspective', *Journal of Product and Brand Management* 22 (2013).

impressions has naturally put emphasis on branding and advertisement.³¹ It is in these forms of communication, amongst others, that impression management by organisations becomes tangible. Strategic adjustments in perspective and focus shape the perception of an organisation.³² While impression management appears geared towards generating face value positivity, its primary goal is not to create a positive impression but to influence others to respond in desired ways. Advertisement and branding again spring to mind as tangible forms of impression management.

Impression formation and impression management offer the tools and concepts to investigate the use of the term 'family business' as well as its connotations in the public presentation of the selected companies. The dimensions competence and morality, show similarities with the connotations of the term 'family business'. The competence of family firms has frequently been doubted in the literature and wider society.³³ As also shown in the previous chapters, the hereditary nature of family firms though the succession of management roles has especially during the mid-twentieth century been a staple of family firm critique. The absence of professional management combined with the image of unqualified family members in leading positions, is of course detrimental to perceptions of competence. Furthermore, the idea that family traditions and views hampered innovation and industrialisation, reinforced by hesitancy of family firms to attract external capital for investments, impact perceptions of competence. Using the competence dimension allows me to investigate whether and how family businesses tried to address these connotations in their advertisements.

The dimension of morality on the other hand allows me to investigate how the perceived relationship between family and society in family enterprise shaped images of family business. The morality dimension captures perceptions of beneficial intentions towards others. Much critique on family business revolved, however, around the perceived inherent self-serving nature of the family enterprise. After 1945, the Dutch government pursued a mixed economy, labour and capital had to work together in harmony. Businesses were no longer seen as the private possession of owners but had an obligation to further economic growth and creating employment.³⁴ The inherent entanglement of ownership, control, and wealth of family enterprise was suspect. Combined with the hesitancy to expend investment beyond the abilities of the family capital, a clash between goals becomes obvious. In turn, raising questions about intent.

31 Raymond P. Fisk and Stephen J. Grove, 'Applications of Impression Management and the Drama Metaphor in Marketing: An Introduction', *European Journal of Marketing* 30, no. 9 (1996): 6–12; Mohamed, Gardner, and Paolillo, 'A Taxonomy of Organizational Impression Management Tactics'; Pamela W. Henderson, Joan L. Giese, and Joseph A. Cote, 'Impression Management Using Typeface Design', *Journal of Marketing* 68, no. 4 (2004): 60–72.

32 Mohamed, Gardner, and Paolillo, 'A Taxonomy of Organizational Impression Management Tactics', 110.

33 Colli and Rose, 'Family Business', 196; Colli, *History of Family Business*, 11-12; Sluyterman, 'Three Centuries of De Kuyper', 106–7; M. R. Leary, 'Impression Management, Psychology Of', in *International Encyclopedia of the Social & Behavioral Sciences*, ed. Neil J. Smelser and Paul B. Baltes (Oxford: Pergamon, 2001): 7245–48.

34 Sluyterman, 'Three Centuries of De Kuyper', 106.

Including the dimension of morality provides an interesting lens to explore if and how family businesses navigated and managed these connotations.

Consequently, the dimensions of competence and morality are very useful to analyse newspaper advertisements systematically, however a clear operationalisation is needed. In this chapter I will take competence to mean expressions that emphasise a company's ability to perform a task successfully and in a skilful manner. While a business may have many different tasks they can fulfil, the scope of this research is confined to newspaper advertisements, accordingly I will focus on expressions of successful and skilful tasks by a company. This means that mentions of innovation, productivity, modernisation, as well as an emphasis on improved or high quality will count towards pronouncements of competence. Additionally, I will take morality to mean expressions that emphasise a company's beneficial intentions to others, this can mean consumers, but also other stakeholders such as employees, shareholders, suppliers, or society at large. I will be looking for expressions concerning corporate social responsibility (CSR) as well as elements of philanthropy and sponsoring.

Advertisements are of course notoriously positive and aim to convince consumers of the best intentions of a company, they run the risk of exaggerating and inflating the competence and morality presented by companies. Nevertheless, advertisements still show a choice made by companies to express specific elements of their brand and products. While these expressions may be embellished, they still represent a particular narrative or presentation that these companies wish to convey to consumers. Apart from undisputable and clear mentions of the term 'family business', the dimensions of competence and morality will allow me to systematically analyse advertisements for specific expressions that relate to connotations of the term 'family business'. They provide a framework to analyse advertisements and to relate the messages and narratives in these advertisements to the use of the term 'family business' and connotations it carried during different periods and to what degree these developments may have influenced the presentation of family businesses.

The link between the competence and morality dimensions and the historiography on family business as well as the previous chapters point towards two hypotheses that can be tested in this chapter. The first relates to the competence dimension. As discussed in the previous chapters the negative connotations of the term 'family business' during the 1950s and 1960s focus partly on the supposed incompetence of these family companies. Being viewed as only an immature stage in the development of a company or their perceived inability to innovate point to this. For their advertisements to be successful and stimulate sales, family firms will have to refute this negative perception of competence. I therefore expect that the selected companies emphasised their competency in their advertisements during this period.

The previous chapters have also shown that since the 1980s the term 'family business' became increasingly popular and gained positive connotations. This new focus on

their innovative power and long term orientation suggest that advertisements in the later periods will have less need to stress the competency of the firm. Additionally, the new perceptions of family enterprise as caring for their employees, good relations with their stakeholders, and involved with their local communities provided a possible new accent for advertisements; a focus on morality. I therefore expect to see more expressions of morality in family business advertisement after 1980.

Sources

The advertisements central to this chapter are collected through the Dutch National Library's digital newspaper archive, *Delpher*. With many advertisements available in digitised newspapers, it is tempting to collect a large swath of ads spanning the total period under investigation and use digital methods and statistics to analyse them. However, using digital humanities methodologies to analyse these ads is difficult. Chiefly, there are technical problems with digitised ads in *Delpher* that prohibit thorough and complete analysis. The nature of late twentieth century newspaper ads, their increasingly adorned and illustrated appearance, makes the digital recognition of their written text difficult.³⁵ This renders digital text analysis almost impossible, since computer scripts will be unable to identify most characters. However, 'classic' historical analysis is still possible since high resolution scans that I can read are available. The defects in OCR of advertisements create a risk of not collecting every single advertisements by a specific company in a specific period, however, since many advertisements also contain copy writing that frequently includes the company's name in machine readable text, this problem will be limited. Even more so because many of the same advertisements were run multiple times during a certain period, increasing the chance of a hit.

I am analysing advertisements during four shorter periods. This will provide me with a sample of ads in four distinct periods that, according to the literature and my previous chapters, show a change in the use of the term 'family business' and its connotations.³⁶ The first period spans from 1955 till 1960, the second from 1967 till 1972, then from 1980 till 1985, and finally from 1990 till 1995. The newspaper collections in *Delpher* run until the end of 1995, therefore this analysis takes 1995 as an end point. The periods run through different stages of economic development in the Netherlands. The first and last period are characterised by economic growth, while the second and third are marked by economic uncertainty. Regarding the use of the term 'family business' and its connotation, the previous chapters and literature show that the first two periods saw less usage and a more negative connotation, with an emphasis

35 Melving Wevers, 'Mining Historical Advertisements in Digitised Newspapers' in *Digitised Newspapers – A New Eldorado for Historians?*, ed. Estelle Bunout, Maud Ehrmann, and Frédéric Clavert (Berlin: De Gruyter, 2022): 229-230.

36 Colli and Rose, 'Family Business', 196–200.

on the second period (1967-1972) that contained the most negative mentions. The last two periods are characterised by increasing positive mentions of 'family business'. Returning to my hypotheses, I expect to see an emphasis on competence in the first two periods and in the last two periods a rise in expressions of morality, while an emphasis on competence remains present as well. With these four periods I can analyse the developments in the presentation of family enterprise. While these episodes do not cover the complete period under investigation, they do contain specific periods that have seen changes in use of the term 'family business' and its connotations.

While advertisements appear in many different newspapers, they were often the same across different outlets. Therefore, I will concentrate my efforts on the outlet with the highest print circulation for every period. Advertisements are placed to sell products and while advertisers and companies used different outlets to reach various consumers, it is reasonable to assume that they would select the largest platform to place at least a part of their ads. Although a higher circulation could lead to higher advertising fees, it also provided a larger audience. Therefore, aiming my research at the largest newspaper for the different periods will provide enough ads to analyse, that were also aimed at a large audience. This has an additional benefit, because it will show how family businesses presented themselves to the largest audience at their disposal. Additionally, both of these newspapers are available in Delpher.

The two newspapers are *Het Vrije Volk* for the period 1955-1960 and *De Telegraaf* for 1967-1972, 1980-1985, and 1990-1995. These outlets had the largest circulation for their respective periods. *Het Vrije Volk* had a print circulation of 279.636 in 1955, rising to 315.064 in 1960, making it the largest national newspaper for the period.³⁷ *De Telegraaf* overtook *Het Vrije Volk* as the largest national newspaper in terms of circulation from 1966. Between 1968 and 1970 the circulation increased from 375.000 to 411.000, from 1980 to 1985 it increased from 584.250 to 705.800 prints, and in 1990 it had declined a little bit to 704.300 but rose again to 732.860 in 1995. In 1960 the difference between *Het Vrije Volk* and the second largest outlet *De Telegraaf* was around 100.000 prints. In 1995 *De Telegraaf* had become the largest newspaper by far, its circulation almost as high as the second and third largest newspapers combined.³⁸

The Dutch newspaper landscape is infamous for its ideological plurality. Especially during the second half of the twentieth, the pillarised country knew many different newspapers with distinct ideological signatures that catered to individual social groups. For this research this creates the danger that using only one newspaper per period may lead to biased results. While some advertisers were known to change their advertisements slightly according to readership – a picture of labourers in a specific title and of a middle-class family in the other – the risk for this research is limited.³⁹

37 Jan van de Plasse, *Kroniek van de Nederlandse Dagbladpers* (Amsterdam: Cramwinckel, 2000): 139–40.

38 *Ibid.*, 140–42.

39 Wilbert Schreurs, *Geschiedenis van de Reclame in Nederland*, 2nd edition (Utrecht: Het Spectrum, 2001): 175–76.

During the analysis of various advertisements I checked to see if they appeared in other newspapers on that day. Most of the advertisements sampled in this way, appeared on the same day in a variety of other national newspapers, with different ideological slants, without significant changes. Indicating that the ideological signature of a newspaper did not appear to impact the placement or content of the collected advertisements. Moreover, although the previous chapter has shown that negative mentions of the term ‘family business’ did occur more frequently with ideological left-leaning parties during some periods, negative connotations could also be heard across the aisle.

While newspaper advertisements are of course a specific type of advertisement, they still represent a good sample of public presentations of a company. Other forms of advertising were present during the period under investigation but are less suitable for research. Radio and TV commercials were only gaining traction in the latter half of the twentieth century because of strict broadcasting rules. Because of this late admission of radio and TV commercials to the market they are not available for all periods under research. This means that a representative and comparative analysis over all four different periods is problematic.⁴⁰ Moreover, systematic, complete, and accessible archives of these types of commercials remain unfortunately sparse. Furthermore, print advertising remained the largest share of advertising, in 1991 newspapers were still responsible for 32% of advertisement spending, followed by magazines with 29%.⁴¹ Aside from newspapers, magazines also printed many advertisements creating a potential other source for material. The varied landscape of magazines in the Netherlands with specific and distinct readership, led advertisers to create specific advertisements for specific readership. Combined with the high volume of many different magazines, analysis of magazine advertisements would unfortunately need to be too extensive for the scope of this chapter.⁴² Newspaper advertisements on the other hand offer good source material for this investigation since the food and drink companies I investigate have a general consumer base. The products they make are aimed less at specific consumer groups, making ads in the largest newspaper ideally suited for this chapter.

In order to collect advertisements placed by the five selected companies, both *Het Vrije Volk* and *De Telegraaf* have been searched using Delpher’s own search engine during their respective periods as outlet with the largest national readership. Using the company name as the keyword, I used Delpher’s search engine’s possibility to filter search results for advertisements, leaving out newsarticles, family announcement, and photos with captions. Although this segmentation between articles, advertisements, and other content types does create risks for investigating advertisements – because multiple advertisements on one page are sometimes counted

40 Ibid., 181–83, 280–81.

41 Ton Goedknecht, ‘TV-kortingen ontnemen zicht op reclamebestedingen’, *Adformatie* 20 no. 12 (1992): 28–29.

42 Schreurs, *Geschiedenis van de Reclame in Nederland*, 282, 346.

as one ads in Delpher – this is limited to the study of classified ads.⁴³ The nature of the advertisements central to this chapter is such that they do not appear in the classified sections of the newspapers. Moreover, these problems mainly surface when employing advanced digital text analysis methods, which, as already addressed, I avoid because of other risks in OCR. My qualitative analysis of every result, furthermore, ensures that I viewed every result in Delpher and if multiple ads would have been counted as one I could correct for this. However, this has not been the case. The distinction between articles, advertisements, and other content types applied in Delpher was checked manually.⁴⁴ Ensuring that the possibility for errors is limited. The search resulted in a total of 1.051 newspaper advertisements for the five companies.

Results

Having collected and analysed the 1.051 newspaper advertisements across four periods, three comments about the total collection of advertisements are in place. First, an overview of the distribution of these ads across the different periods, as presented in graph 3.1, shows that most advertisements were collected for the periods 1955-1959 and 1967-1971. This is not that surprising since these periods were characterised by economic expansion, rising consumerism and most of all high levels of newspaper readership.⁴⁵ This all translated into a boom for print advertisement.

Second, the decline in the number of advertisements in the later periods – 1980-1984 and 1990-1994 – furthermore emphasises the importance of newspaper advertising in the earlier periods. While newspaper advertisements remained an important element in a company's marketing diet, the popularity of television and radio and especially their commercially inclined incarnations in the latter half of the twentieth century created new alternative advertising platforms alongside newspapers.⁴⁶ This partly explains the decline in collected advertisements after 1971.⁴⁷ Additionally, the decline in advertisements during the two later periods is also explained by a rise in supermarket advertisements. These advertisements originated not from producers but were placed by merchants, especially supermarkets, that publicised discounts on specific products.⁴⁸ Consisting mainly of an overview of daily or weekly deals, these supermarket ads specifically mentioned retail products. This probably made specific sales-oriented advertisements by producers superfluous. The supermarket ads were already providing attention to retail. Moreover, leaving sales-oriented advertisements to supermarkets instead of producers creating them, also corresponds with trends in

43 Jesper Verhoef, 'The cultural-historical value of and problems with digitized advertisements. Historical newspapers and the portable radio, 1950-1969' *Tijdschrift voor Tijdschriftstudies* 38 (2015): 56-59.

44 Wevers, 'Mining Historical Advertisements', 231.

45 *Ibid.*, 186-87; Plasse, *Kroniek van de Nederlandse Dagbladders*, 139-142.

46 Schreurs, *Geschiedenis van de Reclame in Nederland*, 348.

47 *Ibid.*, 280-82. Goedknecht, 'TV-kortingen', 28-29; 'Groei reclame in '92 sterk afgenomen', *Adformatie* 21 no. 26 (1993): 1-2.

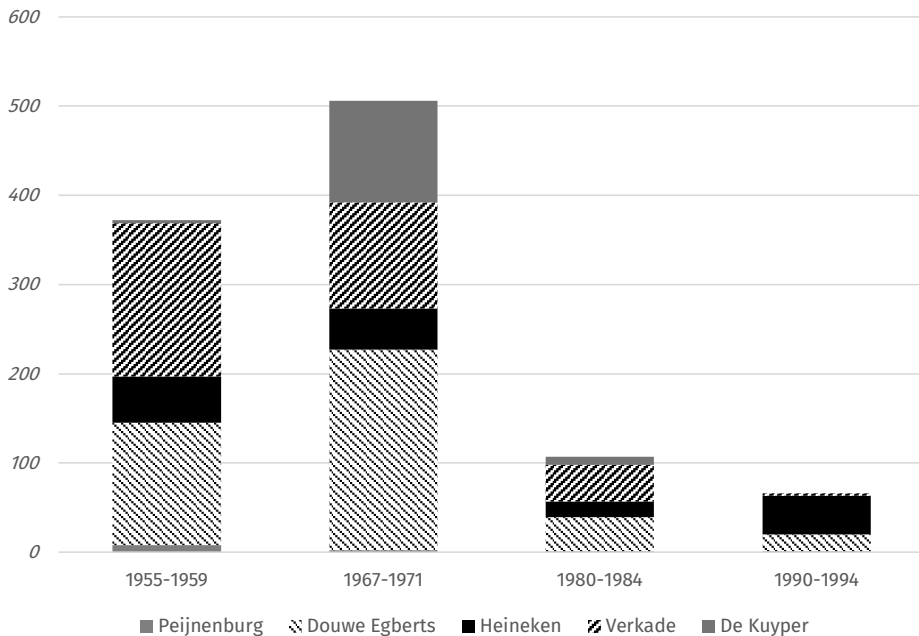
48 See for instance: *De Telegraaf* (24 July 1980): 22

the marketing and advertising sector during those periods. From the 1980s onwards ‘the brand’ and especially the brand image became more important in advertising than the product produced.⁴⁹

Third, the number of advertisements varies across the different companies. For instance, Peijnenburg only has few advertisements for the complete period from 1955 to 1995, that are concentrated in one specific period as well. While Douwe Egberts and Verkade supply over half of all advertisements. These differences say something about the size of the different companies, Douwe Egberts and Verkade were large companies.⁵⁰ However, Peijnenburg was also one of the largest bakeries in the Netherlands and the number of advertisements is low.

Before I discuss the representations of competency and morality in the collected advertisements, I will first examine the specific use of the term ‘family business’ in these ads. How this term was used is of course one of the main questions of this dissertation. The analytical framework of impression formation and impression management will help to better understand how these family-owned companies presented themselves.

Graph 3.1: absolute number of collected newspaper advertisements, 1955-1995.



49 Schreurs, *Geschiedenis van de Reclame in Nederland*, 299–300.

50 Keetie E. Sluyterman and Helene J.M. Winkelman, ‘The Dutch Family Firm Confronted with Chandler’s Dynamics of Industrial Capitalism, 1890-1940’, *Business History* 35, no. 4 (1993): 179; Zee, *Van winkelnering tot wereldmerk*, 255–56; Bloemen, Kok, and Van Zanden, ‘De Top 100 van Industriële Bedrijven’, 38–39.

Family Business

The number of advertisements that specifically use the term ‘family business’ (*familiebedrijf*) is very low. Of the 1.051 analysed advertisements only four contain the word. All these mentions appear only in the two later periods and are limited to two companies: Heineken and De Kuyper. While Douwe Egberts published one ad in 1955 that informs of the passing of its chairman, C.J. de Jong, it did not mention that mister De Jong is part of the owning family. It contrasts sharply with De Kuyper’s campaign in the 1980s, which ran large ads in 1983 that explicitly mentioned the family and its traditions. ‘Zolang een De Kuyper de scepter zwaait zal althans in de jeneverstokerij alles bij het oude blijven. Dat zijn we aan onze naam verplicht.’⁵¹ The ad moreover emphasises the importance of tradition for the De Kuyper distillery. Claiming that since its founding in 1695 not much has changed, while also castigating other distillers for an overreliance on new computer-controlled production processes.

‘Daar komt geen mensenhand meer aan te pas. De Kuyper bleef wat het altijd was. Een distillateur met liefde voor het vak, die nog de tijd neemt om een perfecte Jonge te stoken.’⁵²

De Kuyper turns its tradition and hertiage into assets, signs of quality and craftsmanship. ‘Niet omdat De Kuyper weigert om met de tijd mee te gaan, maar omdat De Kuyper uit overtuiging de oorspronkelijke manier van stoken in ere houdt.’ Interestingly turning many of the early decade’s critique of family enterprise on its head.

While De Kuyper’s campaign stands out in this collection of advertisements because of its clear reference to family enterprise, the campaign itself appears to be less exceptional. The attention to craftsmanship, tradition, and heritage can be understood as part of broader trends in advertising towards nostalgia, what some scholars have termed authenticity.⁵³ Rooted in Romanticism, fostering a nostalgic longing for a simpler more modest world in harmony with nature and tradition, shaped by pre-industrial craftsmanship, this trend of authenticity took hold in advertisements from the latter quarter of the twentieth century onwards.⁵⁴ The emphasis of De Kuyper on tradition and craftsmanship as well as denouncing the use of computer-controlled processes fits very well with this trend. Additionally, the focus of the campaign on the family’s name and involvement corresponds with the increased attention on brands

51 *De Telegraaf* (1 December 1983): 18.

52 *Ibid.*

53 Dick Houtman, Stef Aupers, and Vatan Hüzeir, ‘Yogho!Yogho!, Bereid Uit Natuurlijke Ingrediënten Volgens Eeuwenoude Familietraditie?’, *Sociologie* 6, no. 2 (2010): 1–29.

54 *Ibid.*, 4; Micelotta and Raynard, ‘Concealing or Revealing the Family?’, 199; Stephen Brown, Robert V. Kozinets, and John F. Sherry, ‘Teaching Old Brands New Tricks: Retro Branding and the Revival of Brand Meaning’, *Journal of Marketing* 67, no. 3 (2003): 19–33; Craig J. Thompson, Howard R. Pollio, and William B. Locander, ‘The Spoken and the Unspoken: A Hermeneutic Approach to Understanding the Cultural Viewpoints That Underlie Consumers’ Expressed Meanings’, *Journal of Consumer Research* 21, no. 3 (1994): 432–52.

during the 1980s and 1990s.⁵⁵ Drawing attention to the brand and what it meant or could mean in the minds of consumers, opened new ways to distinguish advertisers through marketing and advertising. While branding and brands had always been instrumental in advertising, the rise of lifestyle research and marketing during this period showed that consumers identified more with brands in if markets were saturated, and many products looked alike.⁵⁶ De Kuyper's focus on heritage and tradition clearly evokes the brand's image. So, while De Kuyper's campaign may be distinctive in this collection of advertisements for using its family roots, the overall themes of the campaign are less exceptional for the period.

Although Heineken's advertisements also mention the family connection with the company, they are rather different from De Kuyper's. Heineken does not appear to mention the family in relation to the brand or even of its own evolution. In 1983 Freddy Heineken, the chairman and founder's grandson, was kidnapped. After three weeks and significant media attention, Heineken and his chauffeur were freed. In the aftermath the Heineken company published a large ad thanking the public for its support, signing it with "Familie Heineken. Familie Doderer. Heineken N.V." It is the first ad that mentions the family link of Heineken and the company. However, since the family is neither explicitly linked to the brand – the company and family are after all mentioned separately – nor is it used for overt advertising, it is questionable if this mentioning of the family connection is different from the other businesses under investigation.

The other companies – Douwe Egberts, Verkade, and Peijnenburg – do not use the term 'family business' or mention their family heritage in the analysed advertisements interestingly enough. However, in various advertisements the history of some companies is emphasised or alluded to, especially in the two later periods. These ads alluded to a longer history or a heritage that supposedly still impacted the contemporary company. While, for instance, Peijnenburg did not advertise much in the later periods, one of only three ads during those periods is a celebration of their 100-year anniversary and royal designation. 'Deze maand werd aan Peijnenburg als kroon op 100 jaar vakmanschap het predikaat "Koninklijke" toegekend.'⁵⁷ Accompanied by a big picture of a new type of gingerbread, the ad shows packaging with a new logo that mentions centennial that is also reflected in a new the tag line 'een eeuw vakmanschap'.

However, the emphasis on heritage or tradition was not exclusive to family firms, on the contrary, as the case of Douwe Egberts shows. In 1976 Douwe Egberts had lost its connection with the family De Jong and was taken over by Sara Lee. Becoming a subsidiary of a publicly traded company, it did not change its newspaper advertisement strategy much it appears. However, in one large ad it did emphasise the companies

55 Schreurs, *Geschiedenis van de Reclame in Nederland*, 299–300.

56 Ibid.

57 *De Telegraaf* (28 April 1983): 24.

230-year history explicitly: 'Wij zijn al 230 jaar bezig om koffie van de beste kwaliteit te maken.' and soon after ran another that only showed a large image of the logo with a 'anno 1735'-banner and the line '...die zekerheid hou je', implying the continuity of the brand.⁵⁸ Although the company had been severed from a familial connection to its founders, the history of the company was still employed in its advertisements. Showing that employing heritage was not reserved to family-owned businesses.

The use of history and heritage in advertisements should therefore not be seen as an expression of family business, instead it fits with the wider advertising trends of the period that have been discussed earlier. The emphasis on to the long history of the companies is explicitly tied to statements about the quality of their products. This relates the to the trend towards authenticity. Moreover, the ads are also evidence of brand building and a focus on the brand instead of selling specific products. Which can be linked to the increased attention to the brand in the two later periods and the increase in ads that focussed solely on brand building.⁵⁹

However, the choice not to use the term 'family business' or expand on the family nature of the company was not necessarily a standard one, as the following example of beer brewery *Bavaria* shows. In 1975 it undertook a consumer survey and found that while consumers were oblivious to the family connection with the company, many did appreciate it when they were told.⁶⁰ As a result in 1978 Bavaria launched a campaign in which it emphasised the family heritage using phrases like 'De opa, van de opa, van de opa, van de huidige brouwers'.⁶¹ Yet, this similarly emphasised authenticity through its focus on heritage – 'oude vertrouwde' – showing it was also following the trends of the time, while also expanding on the family background.

Nevertheless, most advertisements of the investigated five family-owned companies do not use the term 'family business' nor employ the family nature overtly. The few ads that do explicitly mention the family heritage can moreover be regarded as examples of contemporary trends in advertising.⁶² While these companies are family-owned or controlled, they do not reference it in their advertisements. Now that it is clear that term 'family business' is not used or family enterprise is mentioned at face value, it is interesting to see whether there are deeper elements that can speak of the family nature of these businesses. Using the dimensions of competence and morality, I will investigate the collected advertisements.

58 *De Telegraaf* (17 May 1983): 12; *De Telegraaf* (3 March 1983): 5.

59 Arnold Heertje, 'Verstandige ondernemers werken juist nu hard aan hun corporate imago', *Adformatie* 21 no. 37, (1993): 67-69; Henne Pauli, 'Merkmwaardering verbindt reclame met management', *Adformatie* 20, no. 20 (1994): supplement 'Hart van het Vak', 4-5; Geoffrey Jones, 'Brands and Marketing', in *Adding Value: Brands and Marketing in Food and Drink*, ed. Geoffrey Jones and Nicholas J. Morgan (London: Routledge, 2015): 1-14.

60 Cees Pfeiffer, 'Bavaria vindt baat bij imago van familiebedrijf', *Adformatie* 8, no. 40 (1980): 43.

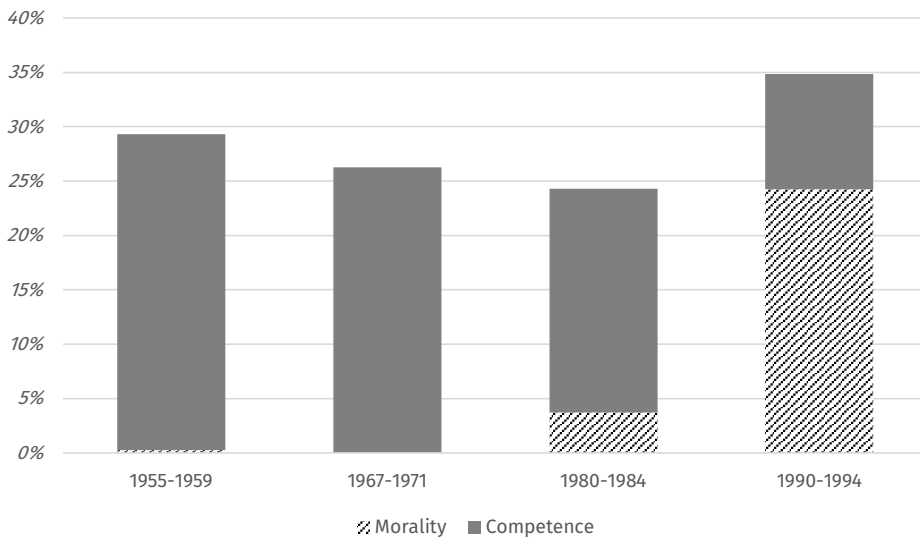
61 *Ibid.*

62 Micelotta and Raynard, 'Concealing or Revealing the Family?', 199

Competence

Expressions of competence were far more frequent than expression of morality as graph 3.2 shows. Although the relative increase in expression of morality seems substantial, it should be noted that the absolute number of advertisements decline during this period as graph 3.1 shows. While expressions of competence may seem to be parcel to all advertisements – no company is after all going to say they are not competent or make a bad product – these expressions do indicate how companies want to present themselves. In relation to the context of the different periods under investigation this provides insight in the way these family businesses presented themselves. I identified three articulations of competence in the different collected advertisements. When competence is expressed, there tends to be a focus on innovation, on ease and comfort, on the quality of the product, or a combination of these three elements.

Graph 3.2: references to morality and competence relative to the total number of collected advertisements, 1955-1995.



Although the effectiveness of these expressions of competence are dependent on a certain degree of trust towards the company that is making them and therefore can also be seen as expressions of morality, I do not classify them as such. In advertising every statement is of course an invitation to trust the messenger, however these are not expressions that the messenger is trustworthy. While it is certainly possible to interpret an argument that a product is of superior quality as an attempt at managing an impression of credibility, for this research however I think it is more interesting

to focus the beneficial intentions towards others that a company might be trying to convey. Though the dimension of morality is indeed concerned trustworthiness, it is also focussed on the beneficial intentions towards others.⁶³ This latter element especially connects with criticisms of family enterprise and is therefore interesting to see if companies tried to refute it or engage with it.

Innovation

The introduction of new products created an ideal opportunity for companies to emphasise their commitment to innovation. Especially during the period 1955-1959 the introduction of new products and improvements through the use of technology took centre stage in many of the collected advertisements. For instance, when Douwe Egberts touted their instant coffee mix *Moccona* their adverts specifically stressed the novel production process behind it.

'Douwe Egberts vervaardigt thans op een totaal nieuwe wijze extra krachtige poederkoffie (...) Aan deze versgezette koffie wordt, volgens een geheel nieuwe, eigen vinding, het water in enkele seconden onttrokken (...) Deze oplosbare **koffie-bolletjes** – het fijnste uit pure koffie – dat is de nieuwe extra krachtige Moccona.'⁶⁴

While describing the production process, Douwe Egberts made explicitly clear that it is their own innovation that created the powder that characterised their instant coffee, highlighting their skill and expertise, as well as professionalism. They know what they are doing the ad seemed to say. Similarly, Verkade underlined the many test that went into designing and creating a new type of biscuit: 'De bakkers van Verkade hebben een nieuwe Sprits ontworpen. Aan zoiets gaan vele, vele proeven vooraf om tenslotte een Sprits te maken'.⁶⁵ When Peijnenburg introduced a new cookie it stated it was presented as exceptional.⁶⁶

While such emphasis on and attention to new and improved products may seem, a staple of the rising economic prosperity and burgeoning consumerism during the 1950s, it is especially striking because of the negative connotation of the term 'family business' in the 1950s and 1960s. During this time the economic performance of family firms as well as their capacity to innovate was questioned. The extensive attention to innovation in many of their advertisements is therefore notable. Moreover, considering that the focus on innovation decreases in the later periods it would suggest that the earlier emphasis on innovation may indeed be related to the negative connotation of 'family business'.

63 Tatiana Viktorovna Chopova, 'Doing Good in Business', 8

64 *Het Vrije Volk* (19 September 1957): 16.

65 *Het Vrije Volk* (9 March 1956): 16.

66 *Het Vrije Volk* (4 November 1955): 21.

Another type of innovation regularly mentioned in different advertisements during this period are improvements of packaging. A focus on packaging by the producers is not very surprising. After the introduction of the first self-service supermarket in 1948 in the Netherlands, brands and their packaging were quickly recognised as important elements for consumers to identify products and for businesses to be noticed in shops.⁶⁷ The importance of such recognition appears not to have been lost on these companies. Of course, almost all ads contained graphic renderings of the packaged product and if not, they at least showed a very clear brand logo. Some ads also drew particular attention to improved or new packaging. Verkade, for instance emphasised its new and modern-looking packaging: ‘een kleurig accent op de ontbijttafel.’⁶⁸ In other ads Verkade also emphasised how its packaging better preserved and protected its biscuits: ‘In de unieke verpakking blijft de inhoud gaaf en kersvers.’⁶⁹ It even touted the safety of their packaging: ‘De “veilige” Verkade verpakking houdt de verrukkelijke biscuits kersvers en beschermt ze stuk-voor-stuk tegen breuk en vocht.’⁷⁰ Douwe Egberts also emphasised the protection its packaging offered its English tea.

‘De fijne geur van Pickwick Thee extra beschermd. Een speciale aluminium-binnenverpakking omsluit Pickwick thee geheel en beschermt deze fijne Engelse melange volledig tegen alle nadelige invloeden van buiten.’⁷¹

Not only did Douwe Egberts articulate how its packaging protected and preserved tea, it moreover signalled the modern materials it was using to do this. Although aluminium was abundant in the 1950s, its allure as a modern material, ‘a metal of the future’ was still very much present and indicated progress.⁷² Douwe Egberts’ express mentioning of an exceptional aluminium packaging betrays such a projection of innovation and modernisation. Heineken, lastly, did not focus on an innovation, but did emphasise that its beer was enjoyed better in its own hermetically sealed bottles: ‘met kroonkurken hermetisch afgesloten flesjes, de enige snelle en hygienische afsluiting, waardoor het bier véél langer goed blijft!’⁷³

While during the 1950s many advertisements contained references to innovation, in the subsequent periods this became less and less. Douwe Egberts and Verkade both still emphasised how packaging kept their products fresh, mentioning especially airtight and vacuum packaging during the 1970s.⁷⁴ And Douwe Egberts again hailed

67 Schreurs, *Geschiedenis van de Reclame in Nederland*, 186–87.

68 *Het Vrije Volk* (8 August 1956): 8.

69 *Het Vrije Volk* (2 April 1957): 14.

70 *Het Vrije Volk* (22 November 1956): 8.

71 *Het Vrije Volk* (9 June 1956): 16.

72 Eric Schatzberg, ‘Symbolic Culture and Technological Change: The Cultural History of Aluminum as an Industrial Material’, *Enterprise & Society* 4, no. 2 (2003): 236, 240.

73 *Het Vrije Volk* (31 May 1958): 12.

74 *De Telegraaf* (11 March 1970): 14; *De Telegraaf* (1 March 1968): 28.

its instant coffee as a new and modern product, writing “Gefilterd uit een melange met o.m. Guatemala en Columbia koffie via het moderne vriesdroog-procédé. Smaak en geur kunnen zo niet ontsnappen.”⁷⁵ Other companies focussed less on innovation during the later periods, however just as in the previous period, competence was still very much present in almost all advertisements albeit through different expressions.

Ease & Comfort

The second element of competence projected was an element of ease and comfort some companies claimed to offer. Douwe Egberts for instance, not only emphasised the novelty their tea bags by exclaiming it as the ‘nieuwe manier van theezetten!’⁷⁶ It also touted the speed with which these new bags gave off their taste as well as the ease their bags provided compared to loose tea leaves, highlighting moreover its tidiness as well: ‘Het staat bovendien zo keurig en verzorgd.’⁷⁷ Similarly, Douwe Egberts made sure to emphasise their instant coffee and the ease that it offered.⁷⁸ The ease of instant coffee also meant consumers could be more hospitable; unexpected visitors? Douwe Egberts instant coffee could help!⁷⁹ Appropriately, their ads projected a sense of coziness and homeliness that corresponded with this message of ease and comfort at home. Although these ads appeared dated to some contemporaries, they nevertheless appeared in high numbers, signaling a specific image the company tried to project even though it may have not been on trend.⁸⁰

Verkade also offered a sense of comfort and ease to consumers in its advertisements in the 1950s. Using the tagline ‘Huisvrouwen helpen elkaar’, Verkade packaging provided recipes with Verkade products.⁸¹ The message was clear, Verkade was making the life of the housewives easier, stating ‘Vraagt vooral Verkade Beschuit en profiteert van de recepten-uitwisseling.’⁸² The campaign even won Verkade a prize in advertising.⁸³ In later periods Verkade focussed less on recipes, but still suggested readers on how to use their products: “smul-ideetje voor 12 uur een dubbele plak Verkade Snijskoek met wat boter... mmm”.⁸⁴

Many of these advertisements were aimed at women, showing a conformity with many other advertisements during the middle of the twentieth century that were targeted at female consumers, especially the housewife.⁸⁵ During the 1950s and 60s

75 *De Telegraaf* (2 August 1968): 10.

76 *Het Vrije Volk* (4 February 1959): 8.

77 *Het Vrije Volk* (19 July 1957): 14.

78 *Het Vrije Volk* (18 January 1957): 8.

79 *Het Vrije Volk* (19 November 1958): 12, *Het Vrije Volk* (4 December 1958): 8.

80 Henk van Gelder, ‘J. van Woerkom Was 40 Jaar Art Director Bij DelaMar’, *Ariadne*, December 1967, 1621; Chris Scheffer, ‘Kanttekeningen Bij Negentien Héle...’, *Ariadne*, January 1957, 44.

81 *Het Vrije Volk* (5 January 1955): 8; *Het Vrije Volk* (11 March 1955): 14; *Het Vrije Volk* (16 March 1955): 8.

82 *Het Vrije Volk* (11 March 1955): 14.

83 ‘Twee Prijsvragen’, *Ariadne*, March 1956, 16.

84 *De Telegraaf* (14 August 1969): 1.

85 Schreurs, *Geschiedenis van de Reclame in Nederland*, 173.

the housewife was at the centre of attention of many advertisers. Responsible for the household in most families, the housewife decided what products were bought and were therefore the person that many advertisements tried to persuade.⁸⁶ Their place in the spotlight is thus not very surprising. However, it does show that these family firms did not pursue a different strategy from many other businesses during these periods. On the contrary the housewife was central to many of their ads, as one art director stated: “Maar koffie en thee zijn verbonden aan een bepaalde traditie. De jonge huisvrouw denkt: hoe deed mijn moeder het toch ook weer?”⁸⁷

In other periods the various advertisements also betray they were a product of their time. During the 1950s multiple ads focussed on the hand-cranked coffee grinder that could be bought with Douwe Egberts points.⁸⁸ A decade later the grinder had been updated to a more comfortable, electrically powered one that people could buy.⁸⁹ Additionally, Douwe Egberts now also offered a fully automatic coffee machine:

‘Met het nieuwe, volautomatische koffiezet-apparaat van Douwe Egberts kunt u op twee manieren lekker koffiezetten. (...) U hoeft de stekker maar in ‘t stopkontakt te steken en het koffiezet-apparaat doet ‘t werk voor u. Snel of normaal, dat kunt u met een knopje regelen. Wat u ook kiest, de glazen schenkan vult zich met geurige koffie.’⁹⁰

Of course, this was also a sign of the times, with more widely available electrical appliances. However, it also indicates how Douwe Egberts was evolving with the times. With all these new appliances Douwe Egberts also ran different ads explaining how readers could make ‘a real good’ coffee, not surprisingly using all the different machines Douwe Egberts offered.⁹¹

De Kuyper also employed instructional advertisements focussed on how to use their products. Running different campaigns with recipes for different cocktails. In small ads they gave clear instructions on how to make easy drinks such as “vieux-cola” or “Longdrink-Brazil”.⁹² De Kuyper even went as far as calling a competition for the best cocktail and long drink in 1967 and 1968. The winners and runners up were presented in large ads and not surprisingly all used different De Kuyper liquors in their recipes. Fitted with a name and the number of points awarded, the recipes were printed with images of the necessary bottles, so the readers knew exactly what to buy.

86 Ibid., 254.

87 Gelder, ‘J. van Woerkom Was 40 Jaar Art Director Bij DelaMar’, 1621.

88 *Het Vrije Volk* (31 May 1956): 16; *Het Vrije Volk* (24 January 1957): 16; *Het Vrije Volk* (11 June 1958): 10.

89 *De Telegraaf* (1 February 1967): 14; *De Telegraaf* (10 February 1967): 26; *De Telegraaf* (1 December 1967): 10; *De Telegraaf* (26 January 1968): 28; *De Telegraaf* (23 February 1968): 10.

90 *De Telegraaf* (12 November 1969): 28.

91 *De Telegraaf* (11 April 1969): 38.

92 *De Telegraaf* (31 January 1967): 15; *De Telegraaf* (9 February 1967): 9.

A small instruction on how the measures related to a standard shot glass, indicates the recipes were really meant for use.⁹³

Their focus on instructions and by extension the housewife-consumer shows that these family-owned companies were able to present themselves as competent while also conforming to advertising dogmas of the various periods. The selected family businesses did not differ much from their contemporary competitors. Especially in the 1950s the housewife was a central target of many advertisements and as the Verkade's slogan shows this was also true for these companies.⁹⁴

Quality

Finally, all companies expressed their competence by emphasising the quality of their products. Frequently, businesses asserted the quality of their product by focussing on the production process or the condition of the product. For instance, Heineken articulated that only they knew the secret of a special yeast that provided Heineken with its characteristic taste and special flavour. Additionally it accorded its beer extra time to ripen, implying an extra level of attention and patience that increased its quality. All of it topped with a clearly visible slogan - 'overall het meest getapt!' – that was repeated in many of their 1950s advertisements.⁹⁵ During the 1960s the company introduced a new slogan – 'heerlijk, helder, Heineken' – that alluded to the taste, purity, as well as clarity of its beer.⁹⁶ It also emphasised the freshness of its beer claiming 'Van Heineken weet je zeker dat het altijd brouw-vers is.'⁹⁷ Combined with different imagery this copy writing ran for many ads stretching into 1970.

Verkade also used its slogan to convey the quality of its products, frequently using the phrase 'Verkade handhaaft kwaliteit' or later 'Kwaliteit zoals u van Verkade gewend bent.'⁹⁸ Thereby articulating its focus on high quality. It also often mentioned the ingredients of its biscuits and other products, signalling the freshness, purity, quality of ingredients as well as the craft that went in to making it.⁹⁹ In the 1980s Verkade underlined the quality of its products through a different approach, running a campaign that focussed explicitly on the price/quality ratio. Arguing that Verkade products may be more expensive but were definitely of a better quality.

'Als wij biscuits maken, dan willen we de beste biscuits maken. Met natuurlijk grond voor een fijne, zachte smaak.

En wij bakken ze zoals geen ander ze bakken kan: knapperig en bros en zo verpakt, dat ze lang vers blijven.

93 *De Telegraaf* (28 October 1967): 14.

94 Schreurs, *Geschiedenis van de Reclame in Nederland*, 173–74.

95 *Het Vrije Volk* (31 May 1958): 12.

96 Schreurs, *Geschiedenis van de Reclame in Nederland*, 245.

97 *De Telegraaf* (20 January 1967): 12.

98 *Het Vrije Volk* (9 January 1959): 10; *De Telegraaf* (25 August 1969): 16; *De Telegraaf* (10 March 1970): 14; *De Telegraaf* (21 January 1970): 14.

99 *De Telegraaf* (25 July 1967): 14; *De Telegraaf* (5 March 1970): 12.

Maar wat zien we naast onze biscuits in de winkel liggen? Biscuitjes die zich voor minder geld net zo goed proberen voor te doen.

Voor de zekerheid hebben we zelf geproefd. Maar wat we al dachten bleek waar. Het kan misschien wel een paar dubbeltjes goedkoper zijn, maar dat proef je ook.¹⁰⁰

Emphasising again its production methods and the quality of the ingredients, Verkade argued the superiority of its products even if they were more expensive. The cheaper alternative was not competent enough to match the quality of Verkade.

Similarly, the other companies also focussed on their ingredients and production process. Douwe Egberts reused many elements of their advertisements across the 1950s and 1960s, the copy – and even lay out – on many ads only changed slightly during these periods, it ran a long campaign with many different advertisements that contained a version of the following text: ‘het fijnste van de plantages... met zorg behandeld... op een speciale wijze gebrand...’¹⁰¹ Changing it only slightly in 1968 to ‘het fijnste van de plantages, op speciale manier gebrand’.¹⁰² Peijnenburg also underlined the flavour and effort it put in its products and by extension the quality it offered, using the tagline ‘De fabriek die zoveel honing door haar koek doet!’¹⁰³

Alternatively, the businesses tried to prove the quality of their products by conveying their popularity. Heineken’s earlier slogan ‘overal het meest getapt!’ is a good example.¹⁰⁴ In the same campaign Heineken also employed different celebrities to confirm its beer’s popularity and quality. Taking Heineken’s 1950s slogan literally, it printed diaries and doodles by Dutch celebrities on holiday in different countries. All of them mentioned drinking a freshly drawn Heineken, proving that everywhere really meant around the world. Implying not only the global status of the brand but also its stellar quality. With the campaign Heineken was also following a trend in the Dutch advertising world; the use of celebrities in commercials was a popular trope in the 1950s, with many different companies using actors, artists, writers to promote their products.¹⁰⁵ While Douwe Egberts did not use celebrities in their advertisements, it did use the popularity-strategy in their long running ads from the 1950s and 1960s writing in their copy: ‘door de grote vraag, altijd *vers* bij uw winkelier verkrijgbaar.’¹⁰⁶ The company combined the claims of popularity with quality, implying that their coffee was not only popular because of its quality, but moreover because of its popularity it was also always freshly available.

100 *De Telegraaf* (24 February 1983): 8.

101 *Het Vrije Volk* (28 November 1956): 12.

102 *De Telegraaf* (13 September 1968): 36.

103 *Het Vrije Volk* (18 November 1955): 23.

104 *Het Vrije Volk* (31 May 1958): 12.

105 Schreurs, *Geschiedenis van de Reclame in Nederland*, 176.

106 *Het Vrije Volk* (28 November 1956): 12; *Het Vrije Volk* (5 September 1957): 12; *Het Vrije Volk* (11 June 1958): 10; *Het Vrije Volk* (20 August 1959): 14; *De Telegraaf* (3 May 1967): 10; *De Telegraaf* (3 October 1968): 27.

De Kuyper also touted its popularity as a sign of the quality it offered and combined it with its international success as well: ‘Vooral in Amerika wordt De Kuyper’s VODKA steeds meer gebruikt als basis van cocktails en longdrinks.’¹⁰⁷ Combined with an English slogan – ‘Put a kick in your drink’ – the ads fit in with the contemporary image of the US as a shining example of modernity.¹⁰⁸ A decade later De Kuyper still used its international success to indicate the quality of its products writing:

‘In de Verenigde Staten van Noord-Amerika, Canada, Engeland en Nieuw Zeeland is De Kuyper het meest verkochte Nederlandse merk gedistilleerd. Dat is niet van vandaag of gisteren. Neen, ook daar is het één van de oudst bekende merken. (...)’

De Kuyper is trot op haar wereldreputatie. Dat mag ook wel, want speciaal in genoemde landen is de concurrentie hevig en valt het niet mee een grote markt op te bouwen en te behouden. Dit laatste is alleen mogelijk door aan de kwaliteit constant de uiterste zorg te besteden.¹⁰⁹

It even boasted that its good international reputation already existed for a long time and that could in turn only be a sign of its quality.

While all this attention to production methods, ingredients, and popularity could have served as a transition to using the term ‘family business’, it was only De Kuyper – and only during the 1980s – that used its family background to communicate quality. Interestingly enough the family nature was not used by these family companies, even though this is frequently regarded as a distinguishing asset for family firms.¹¹⁰ While heritage is still used in different advertisements the link with the family remained absent with most of the selected companies.

Morality

Contrary to the various expressions of competence among advertisements of all businesses under investigation, articulations of morality were harder to discern. In part this has to do with the nature of most of the collected advertisements. Many focussed on the produced products and not that much on the companies that made them. Whereas the morality dimension considers the trustworthiness and intention of a company, these sales-oriented advertisements do not focus much on the intentions of the company. These ads are preoccupied with the product and selling it. These sales advertisements were especially prevalent during the 1950s and 1960s as a staple of the burgeoning consumer economy.¹¹¹

107 *Het Vrije Volk* (5 July 1956): 3.

108 *Het Vrije Volk* (28 June 1956): 3

109 *De Telegraaf* (19 February 1969): 12.

110 Binz Astrachan and Botero, “We Are a Family Firm”, 3.

111 Schreurs, *Geschiedenis van de Reclame in Nederland*, 174–75, 186–87.

Although these sales-oriented advertisements were focussed mainly on competence, some expressions of morality can also be observed. Such expressions emphasised the reliability of the company's product or tried to underwrite the promise of the product's quality. For instance, Verkade's earlier mentioned, frequently used tag line 'Kwaliteit zoals u van Verkade gewend bent' appealed to such a mix of reliability and trust in quality using the word accustomed. Heineken and Douwe Egberts similarly conveyed reliability by emphasising the popularity of their product through previously discussed tag lines – 'door de grote vraag, altijd *vers* bij uw winkelier verkrijgbaar'.¹¹² De Kuyper and Pijnenburg also made promises that related to their competence. Yet, these ads were still mainly focussed on sales and expressions of morality or trustworthiness went very rarely beyond statements about the company's product or its quality.

Advertisements focussed less on sales were present during this period, but much less prevalent. Institutional advertisement, public relations, or corporate communication, a few of the different terms used throughout the different periods for this type of advertisement that aimed to convey sympathy and trust for the brand by focussing less on sales and more on its place in society, was already being used in the early 1950s in the Netherlands. However, the absence of a sales pitch as well as the more lofty aims to instil trust and sympathy for a brand, made institutional advertisements the reserve of government organisation and large corporations during the 1950s and 1960s. From the 1970s onwards this type of advertising became more and more popular and important in the advertising industry. Culminating in the increasing attention to the brand in advertising from the 1980s onwards.¹¹³

The advertisements of the selected family firms show that these companies only sparsely presented their company in such a way. While the newspaper as an advertising platform could be of influence here, other institutional advertising campaigns of the various periods show that newspapers advertisements were used for such campaigns.¹¹⁴ Moreover, during the 1980s and 1990s Douwe Egberts and Heineken did place advertisements that can be considered as institutional advertising. Douwe Egberts' earlier discussed ads emphasising the companies 230-year history spring to mind. Yet, interestingly during this period the company had ceased being a family business. Similarly, Heineken's institutional campaigns occurred mainly during the 1990s when Freddy Heineken was no longer involved with the day-to-day business of the company. A clear link between institutional advertising, morality and these family firms appears therefore elusive.

112 *Het Vrije Volk* (28 November 1956): 12; *Het Vrije Volk* (5 September 1957): 12; *Het Vrije Volk* (11 June 1958): 10; *Het Vrije Volk* (20 August 1959): 14; *De Telegraaf* (3 May 1967): 10; *De Telegraaf* (3 October 1968): 27.

113 Schreurs, *Geschiedenis van de Reclame in Nederland*, 235–36; "Beeld dat reclame alleen verkoop stimuleert onjuist", *Adformatie* 21, no. 13 (1993): 4; Henne Pauli, 'Merkwaardering verbindt reclame met management', *Adformatie* 20, no. 20 (1992): supplement 'Hart van het Vak', 4–5.

114 Schreurs, *Geschiedenis van de Reclame in Nederland*, 237; J.L. Wage, 'Commerciële mijmeringen bij plakboek 1955' *Ariadne* (January 1955): 11.

Nevertheless, during the investigated period there are various expressions of morality in a minority of advertisements. Different ads specifically addressed the impact of the company or its products on society. The earliest example is a Verkade advertisement from 1955. In a poetic text the advertisement emphasises the declining Dutch countryside, while also stressing its beauty. It concludes:

'Weest trots op deze laatste rijkdom aan natuurschoon, die immers voor ons allen is. Houdt het in ere, verontreinigt het niet met wikkels en papiertjes. Maakt hiervan kleine propjes en werpt ze in een papierbak of bewaart ze tot U thuis bent. Anderen zullen U dankbaar zijn, zoals U hen dankbaar bent.'¹¹⁵

The message is signed with a short list of various products produced by Verkade, implying that while they produce wrappers and packaging that can end up in nature, the company at least took some responsibility and tried to prevent it. While this is an early example, it is the only one by Verkade and does not appear afterwards.

From the 1980s and 1990s onwards other companies did produce advertisements like these, akin to public service announcements. For instance, Heineken ran different ads that referred to drunk-driving and warned people not to do it. In various large one-page ads on and around carnival, high school graduation, and New Year's Eve, that only contain one or two lines in the middle of the page – making them stand out – the brewer calls on the reader to take responsibility when drinking and take a taxi home.¹¹⁶ Douwe Egberts ran a campaign that focusses on the origins of its coffee under the header: 'Hoe komt de grootste koffiebrander van Nederland aan zijn koffie?' and in a different ad 'Wat doet Douwe Egberts om de kleine koffieboer te helpen?'¹¹⁷ However, instead of publishing the answer to their question in the ad, the company asks interested consumers to apply for a booklet with the title "Van de Derde Wereld naar een Hollandse Huiskamer" that will explain the ins and outs.¹¹⁸ Although both Heineken and Douwe Egberts appear to address larger societal issues out of their own volition it should be noted that Heineken's advertisements appeared during a time when commercials for alcohol were being scrutinised in politics and wider society.¹¹⁹ Moreover, Douwe Egberts' questions were also a clear reference to popular debates at the time about fair trade coffee and malpractices in the coffee trade.¹²⁰ Making these campaigns seem more like a response to the public dissatisfaction with these firms than an expression of their own moral leadership.

115 *Het Vrije Volk* (12 July 1955): 5.

116 *De Telegraaf* (20 February 1993): 14; *De Telegraaf* (18 June 1993): 12; *De Telegraaf* (31 December 1994): 16.

117 *De Telegraaf* (29 September 1990): 17; *De Telegraaf* (11 October 1990): 5.

118 *De Telegraaf* (11 October 1990): 5.

119 Sluyterman and Bouwens, 'Heineken', 389-390; Schreurs, *Geschiedenis van de Reclame in Nederland*,

120 Peter van Dam, *Wereldverbetersaars* (Amsterdam: Amsterdam University Press, 2018).

A different attempt by these companies to reach out to society that could have been more out of their own volition was the promotion of sponsorships. Sponsorships were occasionally mentioned in earlier periods, however during especially the later two periods were more and more frequent. Especially Heineken was clearly visible in ads as the sponsor of various sporting events as well as a Van Gogh exhibition – together with Douwe Egberts – and a celebration of Nyenrode Business University.¹²¹ Although Peijnenburg only has one advertisement during this period, it is an ad that shows its collaboration with the *Hartstichting*, a vascular disease charity. The family companies were not unique in this, connecting with sporting events or charities became an important advertising tool in the 1990s.¹²² With more and more attention for brand image, sponsoring became a way to emphasise the appearance and values of a company through association.

While sponsoring became a staple of the advertiser's toolkit, of a different order were a series of advertisements by Heineken in the 1990s. After failed negotiations with trade unions the Heineken board took out an ad that warned readers that Heineken beer stock could run out, because of a strike.

'Het CAO-bod van Heineken dat zou hebben geleid tot de beste CAO die tot op heden in Nederland is afgesloten, is inmiddels door het CNV en door de Unie BLHP geaccepteerd.

De Industriebond FNV daarentegen heeft besloten in staking te gaan. (...)

De directie van Heineken betreurt het dat afnemers hierdoor worden getroffen. Wij hopen u spoedig te kunnen berichten dat onze bieren weer volop verkrijgbaar zijn.¹²³

Heineken showed what it claimed were its own good intentions and positioned the trade union FNV against consumers wanting to buy Heineken. The union responded a few days later painting a different picture and focusing on the responsibility of Heineken to create jobs, something Heineken's board had said that did not belong to the company's responsibility.¹²⁴ Though this very public discussion about a labour negotiation is quite unique, it does cast a different light on the frequently made claim that family firms maintain such good relations with all stakeholders.¹²⁵ After the strike ended Heineken promised to distribute bottles with the utmost urgency even resorting to using bottles for export in the Netherlands and thanked everyone 'voor uw begrip en

121 *De Telegraaf* (13 January 1990): 16; *De Telegraaf* (19 November 1990): 23; *De Telegraaf* (12 October 1991): 50.

122 'Groei reclame in '92 sterk afgenomen', *Adformatie* 21, no. 26 (1993): 1-2, 30.

123 *De Telegraaf* (23 April 1994): 7.

124 *De Telegraaf* (27 April 1994): 18.

125 Danny Miller and Isabelle Le Breton-Miller, 'Family Governance and Firm Performance: agency, stewardship, and capabilities', *Family Business Review* 19, no. 1 (2006): 82; Jeroen Neckebrouck, William Schulze, and Thomas Zellweger, 'Are Family Firms Good Employers?', *Academy of Management Journal* 61, no. 2 (2018): 553-554.

geduld tijdens deze dagen.¹²⁶ The episode showed an evolution in ideas about what a company should be, but most of all the ads showed that Heineken wanted to present itself as a company that wanted to be trusted by consumers.

Conclusion

Remarkably, active use of the term ‘family business’ is very limited in the newspaper advertising campaigns of these selected family firms. While this perhaps surprising result can be explained partly by the context of the various campaigns as shown above, there are some caveats that need special attention. Firstly, the focus of this chapter on newspapers may cause a distortion in the type of campaigns reviewed. As discussed, the focus of most newspaper advertisements is on sales, institutional advertising or corporate communication campaigns were less present. Since institutional advertising is primarily concerned with the image and reputation of the company instead of selling products, it could be that in these campaigns the family business is emphasised more. Nevertheless, many branding scholars maintain that in a competitive environment as the foods and drinks sector branding is important.¹²⁷ Institutional campaigns were frequently spread broadly across different advertising platforms such as magazines, TV and radio, yet newspapers were also part of that mix.¹²⁸ A future study of other advertising platforms could show if institutional campaigns were more present on other advertising platforms. Nonetheless, De Kuyper ads as well as the example of Swinkels family and Bavaria show that emphasizing the family business could also be a strategy used in sales-oriented advertising campaigns in newspapers.

Secondly, while the selected family companies in this chapter were staples of the food and drink industry in the Netherlands throughout the twentieth century, this status and corresponding size may also have coloured the results. The presence of these companies and their status in the Dutch economy and society may have resulted in a familiarity of consumers with the background of these companies, therefore the family connection did not have to be spelled out in every ad. Additionally, the company names are all Dutch family names which might suggest that the family connection may have been evident to some newspaper readers. However, this could also have made strategic use of the family connection more easy in advertisements lowering the bar for exploiting the supposed asset of being a family firm. Moreover, De Kuyper’s advertisement indeed shows emphasising the family connection can still be a strategy, something that the other companies neglected to do.

126 *De Telegraaf* (29 April 1994): 11.

127 Castro and Sáiz, ‘Cross-Cultural Factors in International Branding’, 199.

128 Schreurs, *Geschiedenis van de Reclame in Nederland*, 236–37.

Furthermore, the selected companies were all larger companies. Since much of the critique on family enterprise in the middle of the twentieth century was aimed at larger family firms, it could be that this has influenced the mentions of family enterprise. Yet, smaller businesses make less use of newspaper advertising and also have less marketing budget. Moreover, it remains that these companies did not mention their family background while both Bavaria and De Kuyper show it was a feasible strategy.

Lastly, while advertising is a very important form of communication that is employed by businesses, it is only one specific type. Other types of communication may contain more references to the family connection with a company. Especially since family enterprise is concerned with ownership and control, communication channels such as annual reports or corporate communications may contain more references, which could be an interesting field for new research in addition to other advertising platforms that may contain more institutional campaigns.

Nevertheless, it remains that these family firms did not emphasise their family background in their newspaper advertisements. While themes of heritage and tradition sometimes dominated an advertisement, the explicit mentioning of the family connection was only limited to very few advertisements. Moreover, the companies were not out of step with their contemporaries in their use of heritage or tradition in ads, on the contrary these expressions of authenticity were in line with contemporaneous trends. Furthermore, the emphasis on competence in many advertisements, while also in line with advertising trends, could even indicate that these businesses responded to contemporary connotations of the term 'family business' of backwardness and incompetence. Suggesting that the family background may even have been suppressed. The limited expressions of morality, moreover, shows that family companies did not emphasise the 'softer' elements sometimes associated with family firms or took a different approach in communication.

All in all, this chapter reveals that the family enterprise may not always behave differently from its competitors in regard to advertising. Which seems at odds with the frequently made claim that family enterprise is a distinct type of business compared to non-family firms. Advertisements should then be the ideal place for those differences to come to the fore. Since advertisements revolve around distinguishing companies, ultimately persuading customers who might have otherwise gone to the competition. Newspaper ads should therefore be a place where companies explicitly show their characteristic distinction, in the case of family firms their family background. That that does not appear to be the case raises the question when family firms do seek out that distinction.

4. Framing family business

How 'family business' shaped inheritance & endowment tax exemptions

Het is de minst rechtvaardige van alle belastingen. Je hele leven betaal je al belasting en als je per ongeluk wat overhoudt, komt het blauwe gevaar nog een keer langs.

– Mark Rutte, 11 September 2008.¹

Taxing inheritance can be a controversial topic and is frequently regarded as highly unpopular among the general population.² In the Netherlands this can be illustrated by above quote by Mark Rutte prior to his tenure as Prime Minister. His remarks, made in a newspaper interview, were accompanied by a subheading calling it a 'death tax' illustrating the common instinctive apprehension against the tax.³ Often described as 'the most hated tax' and depicted as an injustice, it is not surprising that opposition against inheritance as well as endowment taxation is persistent and fierce.⁴ Even when in many countries exemptions for small wealth on inheritance and endowment taxation mean that a vast amount of the population is hardly affected by the tax, since the size of the estate or bequest is too small.⁵ In the Netherlands for instance the median inheritance in 2020 was €29,300 while the exemptions for partners and children in that

1 'VVD Wil Af van Overdrachtaks', *De Telegraaf*, 9 November 2008.

2 Christian Neuhäuser, 'Inheritance Tax, Justice and Family Businesses', in *Inheritance and the Right to Bequeath*, ed. Daniel Halliday, Thomas Gutmann, and Hans-Christoph Schmidt am Busch, 1st ed. (London: Routledge, 2022): 198.

3 'VVD Wil Af van Overdrachtaks', *De Telegraaf*, 9 November 2008.

4 'Erfbelasting Meest Gehate Heffing', *Het Financieele Dagblad*, 17 February 2009.

5 Neuhäuser, 'Inheritance Tax, Justice and Family Businesses', 198.

year were €661,328 and €20,946.6 Nevertheless, the tax remains a contentious subject in political debate, with proponents heralding its distributive effects and contribution to economic equality while opponents focus on the emotional impact and economic costs to families.⁷

One argument that is frequently made in relation to abolishing or lowering inheritance and endowment tax rates is the detrimental effect such a tax has on family firms.⁸ Indeed, a central argument to the successful campaign to repeal the US federal estate tax was protecting family business and family farms from the tax since fulfilling the tax burden would supposedly require liquidation of the company.⁹ Although these threatened family farms took centre stage in the drive for repeal, any evidence remains elusive that even one farm had to be sold to pay for the estate tax.¹⁰ Nevertheless the emphasis on the supposed damaging effects of inheritance taxation on family enterprise continues to be a popular and persuasive argument in debates about inheritance taxation, suggesting that the frame of ‘threatened family business’ trumps evidence.¹¹

In this chapter I will explore how this frame was used in Dutch parliamentary debates on the inheritance and endowment taxation (*successierecht*) to study the use of the term ‘family business’ in a specific policy debate. The previous chapter has shown that family-owned companies in the Netherlands did not actively capitalise on the increasing use of the term ‘family business’ and its positive connotation. In their newspaper advertisements companies hardly emphasised their family heritage even though the family firm became more and more popular. It begs the question when the distinction between family and non-family firms was sought out and if the increase in use and the more positive connotation of the term ‘family business’ was reflected somewhere else outside of advertisements? The popularity of family enterprise in debates about inheritance tax suggests this might be the case. Returning to the political arena, I will explore how the term ‘family business’ was used in debates on inheritance taxation in the Netherlands since the introduction of a new inheritance and endowment tax in 1956 and how this usage shaped the outcomes of these debates.

6 Centraal Bureau voor de Statistiek, ‘Nalatenschappen; nagelaten vermogen, kenmerken’ (2020): Belastingdienst, ‘Toelichting 2020. Erfbelasting’, (Den Haag: Belastingdienst, 2022): 29.

7 Neuhäuser, ‘Inheritance Tax, Justice and Family Businesses’, 202–4; Michael J. Graetz and Ian Shapiro, *Death by a Thousand Cuts: The Fight over Taxing Inherited Wealth* (Princeton (N.J.): Princeton university press, 2006): 15; Edward J. McCaffrey, ‘Grave Robbers: The Moral Case against the Death Tax’, *Policy Analysis* 353 (1999): 1–20.

8 Neuhäuser, ‘Inheritance Tax, Justice and Family Businesses’, 200–201; Joseph H. Astrachan and Roger Tutterow, ‘The Effect of Estate Taxes on Family Business: Survey Results’, *Family Business Review* 9, no. 3 (1996): 303.

9 Graetz and Shapiro, *Death by a Thousand Cuts*, 16, 21, 42–45, 140; Paul L. Caron, ‘The Costs of Estate Tax Dithering’, *Creighton Law Review* 43, no. 3 (2010): 646.

10 Evan Osnos, ‘The Getty Family’s Trust Issues’, *The New Yorker*, 23 January 2023, 37; Caron, ‘The Costs of Estate Tax Dithering’, 646.

11 Graetz and Shapiro, *Death by a Thousand Cuts*, 6; Flören, ‘Familiebedrijf Verdient Afschaffing Successierechten’; Laurens Berentsen, ‘“Grote Familiebedrijven Kwetsbaar Zonder Fiscale Vrijstelling Bij Opvolging”’, *Het Financieele Dagblad*, 29 May 2023; Laurens Berentsen and Richard Smit, ‘Nekt overdrachtsbelasting het familiebedrijf?’, *Het Financieele Dagblad*, 4 August 2021; Laurens Berentsen and Richard Smit, ‘Belastingaanslag Bij Opvolging Schrikbeeld Voor Familiebedrijf’, *Het Financieele Dagblad*, 4 July 2021.

The *Successiewet 1956* (inheritance and endowment law 1956) provides a good opportunity to investigate the changing connotation of the term ‘family business’ since it currently contains a specific tax relief for the transfer of businesses, the *Bedrijfsoverdrachtsregeling* (BOR).¹² While the BOR exists only since 1998, its introduction was the next step in a process that gradually introduced more exemptions to the inheritance and endowment tax for business transfers. Therefore, both the introduction of the BOR as well as the road leading up to it and its development since, provide excellent opportunities to investigate how the term ‘family business’ was employed in shaping tax policy. I expect to see a substantial use of the term during debates on this specific policy, since the BOR is specifically aimed at inheriting businesses. Moreover, the pervasive use of the ‘struggling family business’ frame in debates on inheritance taxation in other countries such as the US, Sweden, and Austria, suggests that it may be used in the Netherlands as well.¹³

Exploring how the term ‘family business’ was used in debates about inheritance and endowment tax, and the BOR in particular, will allow me to investigate the framing of family business in politics and how the term was employed to influence policy. In chapter two I have shown how use of the term ‘family business’ increased over time in the political debate and how its connotation became evermore positive. However, the framing of family business has only been discussed sparingly, focussing mainly on mentions and less on the construction of political frames that make use of the term ‘family business’. By investigating framing in the debates on inheritance and endowment tax I can show the changing connotation of the term ‘family business’ in greater detail and explore the practical consequences for political decisions. As stated, the use the ‘struggling family business’ frame has been shown to have played an important part in campaigns to lower or repeal inheritance tax in the US, Sweden, and Germany, focussing especially on the threat to the liquidity of family businesses and their virtues of hard work and entrepreneurial spirit.¹⁴ Exploring the debates on inheritance tax in the Netherlands will allow me to see if this frame was also used here and contrast it with earlier connotations of family business as backward and unprofessional, examining the change in the use of the term ‘family business’ once more.

Additionally, this investigation also opens up the possibility to connect family enterprise to the wider academic debate on economic inequality. Economic inequality has become a popular and extensively discussed topic in many corners of

12 Jan Möhlmann and Céline van Essen, ‘Evaluatie fiscale regelingen gericht op bedrijfsoverdracht’ (Den Haag: Centraal Planbureau, 2022): 7–8.

13 Graetz and Shapiro, *Death by a Thousand Cuts*; Magnus Henrekson and Daniel Waldenström, ‘Inheritance Taxation in Sweden, 1885–2004: The Role of Ideology, Family Firms, and Tax Avoidance’, *The Economic History Review* 69, no. 4 (2016): 1228–54; Michael Baggesen Klitgaard and Thomas Paster, ‘How Governments Respond to Business Demands for Tax Cuts: A Study of Corporate and Inheritance Tax Reforms in Austria and Sweden’, *Scandinavian Political Studies* 44, no. 1 (2021): 91–111.

14 Richard J. Meagher, ‘Family Taxes: Conservatives Frame Estate Tax Repeal’, *Journal of Policy History* 26, no. 1 (2014): 82.

academia. Reignited by the work of especially Thomas Piketty on wealth inequality, the causes and effects of economic inequality have been extensively debated.¹⁵ Yet, the role of family enterprise in the processes that cause inequality has been severely underdeveloped while they most likely do play an important role, considering the importance of succession to many family firms. A noteworthy exception, Carney & Nason indeed show how business owning families are a ‘prominent segment of the 1%’.¹⁶ Moreover, moving beyond the dominant characterisations of family business in the current literature, as either stakeholder friendly organisations or emotionally driven companies that would forgo ‘economic gain for the sake of a socio-emotional attachment’, they argue that

‘family businesses constitute an understudied social class that serve their own dynastic interests through the use of distinct wealth accumulation mechanisms, which permits the transfer of substantial wealth and social advantage to succeeding generations.’¹⁷

This suggestion of a self-serving class flies in the face of the increasingly positive connotation of ‘family business’ shown in the previous chapters, that was among other things fuelled by suggestions that family firms were beneficial to society, and an example of entrepreneurial spirit and hard work. This discrepancy suggests that framing plays an important role in how family firms are viewed and merits more attention.

Viewing family businesses as a social class serving their own dynastic interests not only deservedly problematises family enterprise beyond a debate about corporate governance structures, it also complements current research about the Netherlands that indicates that wealth sheltered in businesses is twice as high as previously thought and is largely outside the scope of the tax authority.¹⁸ Estimated at € 400 billion in 2018 this wealth generated a tax revenue of € 2.9 billion, amounting to 0.7% but since the estimate of wealth is still thought to be conservative, the proportional tax revenue was probably even less.¹⁹ At the onset of what has been dubbed the Great Wealth Transfer – the immense transfer of assets from the baby boom generation to their offspring, the CBS estimated that in 2021 the total wealth of everyone over 75 amounted to almost € 325 billion – it is prudent to look at how frames and connotations influence the

15 Thomas Piketty, *Capital in the Twenty-First Century*, (Cambridge, Massachusetts London: The Belknap Press of Harvard University Press, 2017); Wiemer Salverda and Bas van Bavel, ‘Vermogensongelijkheid in Nederland’, *Economisch Statistische Berichten* 99, no. 4688 (2014): 392-395; Bas van Bavel, ‘Vermogensongelijkheid in Nederland de vergeten dimensie’, in *Hoe ongelijk is Nederland? Een verkenning van de ontwikkeling en gevolgen van economische ongelijkheid*, ed. Monique Kremer et al. (Amsterdam: Amsterdam University Press, 2014): 79-102.

16 Michael Carney and Robert S. Nason, ‘Family Business and the 1%’, *Business & Society* 57, no. 6 (2018): 1207.

17 Carney and Nason, ‘Family Business and the 1%’, 1193.

18 Simon J. Toussaint et al., ‘Nederlandse Vermogens Schever Verdeeld Dan Gedacht’, *Economisch Statistische Berichten* 105, no. 4789 (2020): 438–41.

19 ‘Bouwstenen Voor Een Beter Belastingstelsel. Synthesrapport’ (Ministerie van Financiën, 2020): 40.

creation of tax policies that exempt the transfer of this wealth from taxation.²⁰ The housing of capital in companies suggests that family firms may not always make the economic contribution that is expected and may also even serve as a vehicle for a wealthy class to store assets and wealth.

Considering the notion of Casey and Nason that family firms are a distinct class and the vast amount of wealth sheltered in companies in the Netherlands, the lack of a clear definition of family business – as shown in previous chapters – also provides an opportunity for wealthy individuals to advocate for tax exemptions on behalf of family enterprise while benefiting themselves. Without a widely accepted and clear definition of family business every company may be viewed as a family company. Combined with the increasing popularity and positive connotation of the term ‘family business’ this can create a situation in which policies are received positively because they supposedly aid only family businesses even though they are open to all-kind of businesses. Post-mortem studies of the US campaign to repeal the estate tax have shown that this is not unlikely.²¹ Since the definition of family business is anything but straightforward, the use of ‘family business’ as a frame to oppose inheritance and endowment taxation is problematic at least. Investigating how this frame was used and employed to influence policy outcomes is therefore especially interesting.

All in all, investigating how use of the term and connotations of ‘family business’ were shaping debates on the inheritance and endowment tax, will allow me to not only show the changing connotation of ‘family business’ in greater detail but also show its consequences. This chapter is structured as follows; I will first briefly expand on the concept of framing before discussing the ‘family business’ frame. After that I will present an overview of the BOR and its development since the introduction of the new inheritance and endowment tax in 1956. Followed by a chronological analysis of the use of the ‘family business’ frame in debates on the tax before discussing the merits of the frame and consequences of its use.

Framing

Framing is a popular concept in the social sciences that involves a combination of concepts and theories that explain why and how individuals, groups, or societies interpret reality in a certain way.²² The development of the framing concept has been strongly influenced by the sociologist Erving Goffman, who saw frames as shared

20 CBS, ‘Vermogen van Huishoudens’, Statline; William G. Gale et al., ‘Taxing the Great Wealth Transfer’ (National Tax Association 112th Annual Conference on Taxation, Tampa, Florida, 21 November 2019); Talmon Joseph Smith and Karl Russell, ‘The Greatest Wealth Transfer in History Is Here, With Familiar (Rich) Winners’ *The New York Times*, (14 May 2023).

21 ‘Spending Millions to Save Billions. The Campaign of the Super Wealthy to Kill the Estate Tax’ (Public Citizen Congress Watch/People United for a Fair Economy, 2006): 19, 24–25.

22 See for instance: Robert D. Benford and David A. Snow, ‘Framing Processes and Social Movements: An Overview and Assessment’, *Annual Review of Sociology* 26 (2000): 611–39.

cognitive structures that influence our perception and representation of reality.²³ Frames are, according to Goffman, ‘schemas of interpretation’ that allow people to organise and interpret the world around them.²⁴ While individuals interpret the world around them through frames, frames are not individual schemas but shared structures that are created through interaction.²⁵ These schemas are coherent collections of narratives, representations and values that are consciously or unconsciously used in communicative processes. In this way, frames act as filters that pull certain elements of reality to the fore and push others to the background. Frames enable people ‘to locate, perceive, identify, and label a seemingly infinite number of concrete occurrences defined in its terms.’²⁶ Frames therefore determine our actions, thoughts, and experiences. ‘Without frames, our world would be little more than a number of chaotic individual and unrelated events and facts.’²⁷

Since Goffman’s classic, the popularity of the concept of framing has increased significantly. Especially in sociology and political science, the amount of literature on framing has grown enormously.²⁸ Although this popularity of the concept has resulted in various definitions and applications, the wide use of the concept has also yielded many insights. I will however focus on political uses of framing. Hans de Bruijn distinguishes three ways in which framing can be used in politics.²⁹ Frames can refer to policy, underlying principles, or personal experience. The first, policy frames, are focused on analyses of a problem, state objectives, and highlight measures. Accordingly, these frames tend to use facts and figures, building on evidence to persuade the audience. The second type of frame can be linked to ideology and draws on highlighting underlying principles. Rather than stressing measures and effects, these frames connect to the convictions and emotions of the public. That is not to say that policy frames do not have ideological roots – otherwise framing would not be necessary – but principle frames overtly emphasise and employ their ideological foundation in contrast to policy frames. Where policy frames convey selected information, principle frames connect to the values held by the audience. Additionally, principle frames also have a wider scope. Policy frames are limited to a specific policy, principle frames relate to ideology and can therefore be more easily applied to different policies. Lastly, politicians can use their own or other people’s personal experience to frame issues. Just as with principle

23 Erving Goffman, *Frame Analysis: An Essay on the Organization of Experience*, (Boston: Northeastern University Press, 1986).

24 Goffman, *Frame Analysis*, 21.

25 Teun van Dijk, ‘Analyzing Frame Analysis: A Critical Review of Framing Studies in Social Movement Research’, *Discourse Studies* 25, no. 2 (2023): 158.

26 Goffman, *Frame Analysis*, 21.

27 George Ritzer, *Sociological Theory*, 8th edition (New York: McGraw-Hill, 2011): 380.

28 Robert D. Benford, ‘An Insider’s Critique of the Social Movement Framing Perspective*’, *Sociological Inquiry* 67, no. 4 (1997): 409–30; Pamela Oliver and Hank Johnston, ‘What a Good Idea! Ideologies and Frames in Social Movement Research’, *Mobilization: An International Quarterly* 5, no. 1 (2000): 37–54.

29 Hans de Bruijn, *The Art of Political Framing: How Politicians Convince Us That They Are Right* (Amsterdam: Amsterdam University Press, 2019): 39–40.

frames these personal frames build a relationship with the audience, where principle frames emphasise shared values personal frames highlight shared experience, to give policy a human face or to build a connection with the audience.³⁰

These three types of framing are continuously used in political speech and debate.³¹ An important part of these debates is the recurrent framing and reframing of the issues or policies at stake. Reframing issues previously framed by others is much easier when shifting to a different type of frame.³² Shifting between policy, principle and personal frames can ensure politicians gain the upper hand over their opponents and enjoy the support of a wider audience. For instance, during the campaign against inheritance tax in the US the issue was successfully reframed from a policy frame to a personal frame.³³ In 1996, the arguments against the tax had stressed macroeconomic arguments for repeal, focusing on economic figures and policy outcomes.³⁴ Two years later the dominant arguments emphasised the 'great threat' to family businesses and the 'hard working men and women whose thrift and entrepreneurial spirit expose them to confiscatory tax rates.'³⁵ A 1996 brief against the tax had spoken only once of 'family business'. In the 1998 a new brief mentioned family enterprise over ten times.³⁶ By reframing the issue from a policy frame to personal experience, the opponents of the tax were able to connect a complicated tax policy to a very wide audience that responded sympathetically to the supposed plight of families, after all 'who opposes family?'.³⁷ The successful reframing of the US estate tax as threat to family businesses using personal experience frames contributed to the abolishment of the tax.³⁸

It shows the power of stories in political debates. While the opponents of repeal kept hammering on the economic facts and figures, the proponents came up with moving narratives about families who saw their livelihood threatened by the estate tax. That many of these stories were very likely apocryphal, as Neil Harl has shown, did not matter.³⁹ Where macroeconomic arguments tried to persuade the audience, compelling narratives made people relate. Especially with complex and dry subject matter as tax policy that presupposes a lot of knowledge that the vast majority of the electorate does not possess, it is easy to see that a focus on personal experience would have more traction. The uncertainty surrounding macroeconomic predictions on policy outcomes as well as the fact that for every repeal-opposing economist a repeal-proposing economist could be found, not to mention argumentation or models, did

30 De Bruijn, *The Art of Political Framing*, 40–45.

31 *Ibid.*, 44–50.

32 *Ibid.*, 44.

33 Meagher, 'Family Taxes', 81–83; Graetz and Shapiro, *Death by a Thousand Cuts*, 50, 75.

34 Meagher, 'Family Taxes', 82.

35 *Ibid.*

36 *Ibid.*, 83.

37 *Ibid.*, 87.

38 Graetz and Shapiro, *Death by a Thousand Cuts*, 227–30.

39 Caron, 'The Costs of Estate Tax Dithering', 646; Osnos, 'The Getty Family's Trust Issues', 37.

also not contribute to the power of using a policy frame.⁴⁰ As Michael Graetz and Ian Shapiro put it in their post-mortem analysis of the repeal, ‘stories trumped science’.⁴¹

In chapter two I have shown that the rise in use of the term ‘family business’ and increasingly positive connotations coincided with a lack of understanding what exactly constitutes a family firm. The absence of a clear and shared definition of ‘family business’ allowed politicians to project the most diverse and sometimes even conflicting stories onto the family business, depending on their own political objectives. Stories trumping science and fact. Building on De Bruijn’s model of policy, principle, and personal experience frames, I will explore this development further. Looking at the example of the US campaign to repeal the estate tax, I propose that the use of a personal experience frame that uses family enterprise was instrumental to creating exemptions to the inheritance and endowment tax. Moreover, the use of such personal frames negated evidence and facts for arguments in favour of exemptions. Using the debates on inheritance and endowment tax and the creation of the BOR, I will identify the use of different types of frames.

Inheritance tax and the BOR

Dutch inheritance and endowment tax is governed through the *Successiewet 1956*. The law regulates the tax rates on endowments and inheritances. The recipient of an endowment or inheritance owes tax if the amount received exceeds a threshold. The value of this threshold varies depending on how far removed the recipient is from the donor, with the partner enjoying the highest threshold – €661,328 in 2020 – and any third party the lowest – €2,208 in 2020. Children or grandchildren were in between with a threshold of € 20,946.⁴² If the endowment or inheritance exceeds the threshold, the excess amount is taxed progressively. These rates are again dependent on the relation between the donor and recipient. The partner and children paid 10% tax in 2020 over the first €126,722 above the threshold and 20% over the remainder. For grandchildren this was 18% and 36%, and for any third party this was 30% and 40% respectively.⁴³ In addition, the law also regulates various exceptions for inheritance and endowment tax. One of these is an exemption to the transfer of business assets: *bedrijfsoverdrachtregeling* (business succession regulation), the BOR, which is the focus of this chapter.

The BOR establishes an exemption from inheritance and endowment taxation when a company is transferred through either inheritance or endowment.⁴⁴ The exemption is conditional on meeting a few requirements. First, the company must be acquired from an entrepreneur and the company needs to be continued afterwards.⁴⁵ Second,

40 Graetz and Shapiro, *Death by a Thousand Cuts*, 227–28.

41 *Ibid.*, 221.

42 Belastingdienst, ‘Toelichting 2020. Erfbelasting’, 29

43 *Ibid.*

44 Möhlmann and Essen, ‘Evaluatie fiscale regelingen gericht op bedrijfsoverdracht’, 7.

45 ‘Successiewet 1956’ (2022), article 35b-e.

the exempted assets are limited to business assets, these include sole proprietorship, participation in a limited partnership, *aanmerkelijk belang* aandelen, and real estate serving the business. Assets that can be characterised as investment assets are not exempted. This distinction between business and investment assets creates room for discussion and interpretation between the tax authority and the taxpayer, resulting in disputes and litigation between the two on what is labelled as what, not to mention an increase in the workload of the tax authority to make the distinction.⁴⁶ Third, in the case of public companies, the transferred share needs to be 5% of the total amount of shares at minimum. Fourth, when a company is transferred through inheritance, the deceased needs to have been owner of the company for at least one year before the transfer. In the case of an endowment, the donor needs to have been owner for at least five consecutive years before the transfer. Finally, in both cases the acquirer needs to continue the company for at least five years after the transfer to make the tax exemption permanent. When these requirements are met the transfer of a company through inheritance or endowment qualifies for the BOR.⁴⁷

The BOR consists of two elements, a fiscal valuation mechanism and the exemption from inheritance or gift tax. The fiscal valuation mechanism pertains to the financial worth of the transferred company. To assess the tax claim brought on by the *successiewet* the inherited or endowed company needs to be valued. The starting point of this valuation is the fair market value, the value equal to the highest bid a prospective buyer would pay a business has been put to market in the most appropriate manner and after more than sufficient preparation. This is also called the going-concern value.⁴⁸ In the case of a profitable enterprise this is quite straightforward. In the case of a loss-making company however, it could mean selling individual components would result in a higher fair market value. In this case the value at liquidation is higher than the going-concern value. The fair market value then would be the liquidation value. The *successiewet* uses the liquidation value of a company to determine the tax claim.⁴⁹ The fiscal valuation mechanism in the BOR provides the opportunity to use the lowest value, either the liquidation or going-concern value, to establish the financial worth of the transferred company for taxation.⁵⁰ When the liquidation value exceeds the going-concern value this results in a lower tax claim. Legally, the fiscal valuation mechanism is an exemption on the difference between the going-concern value and the higher liquidation value, however in the literature and parliamentary debates it is frequently described as using a different value as basis for the tax claim.⁵¹

46 Möhlmann and Essen, 'Evaluatie fiscale regelingen gericht op bedrijfsverdracht', 3, 31–33, 55.

47 Möhlmann and Essen, 'Evaluatie fiscale regelingen gericht op bedrijfsverdracht', 7–8.

48 Mascha Hooogeveen, *De Kwaliteit van de Fiscale Bedrijfsopvolgingswetgeving* (Den Haag: Sdu Uitgevers, 2011): 282.

49 Ibid.

50 Möhlmann and Essen, 'Evaluatie fiscale regelingen gericht op bedrijfsverdracht', 7.

51 Ibid., 7.

Table 4.1: Inheritance and Endowment effective tax rates for children in 2020 and 1956

Type of Transaction	2020				1956 (in 2020 €)	
	Endowment		Inheritance		Endowment	Inheritance
	Yes	No	Yes	No		
Business Assets						
Value	€2.000.000,00	€2.000.000,00	€2.000.000,00	€2.000.000,00	€2.000.000,00	€2.000.000,00
Child exemption	€5.515,00	€5.515,00	€20.946,00	€20.946,00	€7.169,55	€10.754,33
BOR (100%)	€1.102.209,00		€1.102.209,00			
BOR (83%)	€745.166,53		€745.166,53			
Tax base	€147.109,47	€1.994.485,00	€131.678,47	€1.979.054,00	€1.992.830,45	€1.989.245,67
10% tax rate	€12.672,30	€12.672,30	€12.672,30	€12.672,30		
20% tax rate	€4.077,29	€373.552,40	€991,09	€370.466,20		
Tax over fl.500.000					€241.327,08	€241.327,08
17% tax rate					€34.075,26	€33.465,85
Total tax	€16.749,59	€386.224,70	€13.663,39	€383.138,50	€275.402,35	€274.792,93
Effective tax rate	0,84%	19,31%	0,68%	19,16%	13,77%	13,74%

Sources: Belastingdienst, 'Erf- en schenkbelasting en de Bedrijfsopvolgingsregeling 2020' (Den Haag: Belastingdienst, 2022), 3; Belastingdienst, 'Toelichting 2020. Erfbelasting', (Den Haag: Belastingdienst, 2022), 29; 'Wet van 28 juni 1956 inzake de heffing van de rechten van successie, van schenking en van overgang. (Successiewet 1956)'; Staatsblad van het Koninkrijk der Nederlanden 362 (1956), 967-979;

The second element of the BOR is the actual exemption of business assets from inheritance or gift tax. The first €1,102,209 (in 2020, the amount is increased slightly every year) in business assets of the valuated company is fully exempted of inheritance or endowment tax.⁵² If the value of business assets exceeds this amount, 83% of the remainder is additionally exempted. In contrast to the valuation mechanism, the exemption does not lower the tax claim itself but relieves the actual owed tax. The exempted amount is never due to the tax authority. The effect of the two elements of the BOR on the inheritance or endowment of a company to a child and any third party respectively can be seen in table 4.1 and 4.2. It shows how the BOR creates an effective tax rate of 0.84% for an endowed business and 0.68% for an inherited business in the case of a child. For any third party inheriting a business carries a tax rate of 2.37%. Without the BOR the same amount of endowment or inheritance would have carried a tax rate of around 19% for a child and just over 39% for any third party, a stark difference.

When the *successiewet* was introduced in 1956 these taxes were much higher, mainly because the BOR did not exist.⁵³ Endowments and inheritances were also taxed slightly different in 1956. Children received an exemption of fl.2,000 (€7,169 in 2020) for endowments and fl.3,000 (€10,754 in 2020) for inheritances. This exemption did not exist for third parties. For children inheriting up to and over fl.500,000 at least fl.67,320 in tax was owed, and an additional 17% for the amount above that. For third parties this was fl.252,140 and 54%. Table 4.1 shows how the effective tax rate for inheritances and endowment to children has declined from 13.74% and 13.77% respectively in 1956 to 0.68% and 0.84% today. Interestingly the tax rate without the BOR – or for a standard inheritance or endowment – is currently higher than in 1956. Table 4.2 shows the effective tax rate in the case of a third party, which has been reduced from 50,71% in 1956 to 2.25% and 2.23% respectively today. It shows the stark difference the BOR creates and how the effective tax rate in 1956 was substantially higher.

Dominant policy frame

While an exemption for firms to the inheritance and endowment tax was not discussed during the revision of the tax in 1956 – family business was not even mentioned – some parliamentarians did address concerns for the transfer of businesses through inheritance or endowment. Some parties wanted a flexible payment arrangement for businesses; ‘het werd wenselijk geoordeeld om voor de gevallen van vererving van een bedrijf een soepele betalingsregeling in te voeren’.⁵⁴ Why this was needed or ‘desirable’ was not explained, but it is especially the government’s response that is interesting.

52 Belastingdienst, ‘Erf- en schenkbelasting en de Bedrijfsopvolgingsregeling 2020’ (Den Haag: Belastingdienst, 2022): 3

53 ‘Wet van 28 juni 1956 inzake de heffing van de rechten van successie, van schenking en van overgang. (Successiewet 1956).’ *Staatsblad van het Koninkrijk der Nederlanden* 362 (1956): 967-979.

54 *Kamerstukken I, 1954-1955, 915, nr. 10, 7.*

Table 4.2: Inheritance and Endowment effective tax rates for third parties in 2020 and 1956

Transaction	2020				1956 (in 2020 €)	
	Endowment		Inheritance		Endowment	Inheritance
	Yes	No	Yes	No		
Business						
Value	€2.000.000,00	€2.000.000,00	€2.000.000,00	€2.000.000,00	€2.000.000,00	€2.000.000,00
Exemption	€2.208,00	€2.208,00	€2.208,00	€2.208,00		
BOR (100%)	€1.102.209,00		€1.102.209,00			
BOR (83%)	€745.166,53		€745.166,53			
Tax base	€150.416,47	€1.997.792,00	€150.416,47	€1.997.792,00	€2.000.000,00	€2.000.000,00
30% tax rate	€38.016,90	€38.016,90	€38.016,90	€38.016,90		
40% tax rate	€9.477,39	€748.427,60	€9.477,39	€748.427,60		
Tax over fl.500.000					€903.865,28	€903.865,28
5.4% tax rate					€112.110,63	€112.110,63
Total tax	€47.494,29	€786.444,50	€47.494,29	€786.444,50	€1.015.975,91	€1.015.975,91
Effective tax rate	2,37%	39,32%	2,37%	39,32%	50,80%	50,80%

Sources: Belastingdienst, 'Erf- en schenkbelasting en de Bedrijfsopvolgingsregeling 2020' (Den Haag: Belastingdienst, 2022), 3; 'Belastingdienst, 'Toelichting 2020, Erfbelasting' (Den Haag: Belastingdienst, 2022), 29; 'Wet van 28 juni 1956 inzake de heffing van de rechten van successie, van schenking en van overgang. (Successiewet 1956)'. Staatsblad van het Koninkrijk der Nederlanden 362 (1956): 967-979, 970.

'De Regering wees naar aanleiding van deze opmerking op de mogelijkheid van uitstel, welke in artikel 65 van het ontwerp, overeenkomend met artikel 83 van de geldende wet, wordt geboden. In de praktijk wordt van deze mogelijkheid veelvuldig gebruik gemaakt. De Regering is bereid, de ambtenaren te instrueren juist in gevallen, als door de commissie bedoeld, deze bepaling zo nodig op soepele wijze toe te passen.'⁵⁵

The government employed in its response a clear policy frame, emphasizing evidence. Focusing on the practical use of the policy as well as the tools it offers, the State Secretary dismissed the need for a new payment arrangement. Although the government was willing to instruct civil servants to be lenient, a specific payment arrangement was deemed too much. The existing arrangement was enough. The government did not feel for special treatment for businesses, an instruction to civil servants to be lenient was adequate. But even then, deferral was regarded as a last resort as was made clear in the ministerial guidelines that accompanied the new law:

'of [...] gronden voor verlening van uitstel aanwezig zijn zal met bijzondere aandacht moeten worden bezien, ingeval een terzake ingediend verzoek zijn grond vindt in (niet langs andere weg op te vangen) liquiditeitsmoeilijkheden van het bedrijf dat vererd is.'⁵⁶

The government's attitude reflected the contemporary attitude that family businesses were not deserving of any special attention. While the threat of liquidity problems was raised, the State Secretary did not see it as his task to be the first to help. Only in a last resort was the State to help and only by providing a payment arrangement with interest, not an exemption. Indeed, when information of some liquidity problems reached the State Secretary in 1965, his reaction was that the payment arrangement was still sufficient.⁵⁷ It reflects the critical attitude towards family businesses discussed in previous chapters. Seen as undue private property and hampering economic growth, the government was not much inclined to help these firms when transferred. Consisting of a coalition of social-democratic and confessional parties, the cabinet was more focused on economic recovery and an ambitious agenda for social welfare, than the whims of entrepreneurs.

Moreover, it is also striking to note that this sceptical attitude towards family enterprise can also be observed among Members of Parliament. In the original proposal by some members for a more generous payment arrangement they did not

55 *Kamerstukken I, 1954-1955, 915, nr. 10, 7.*

56 Nationaal Archief (NA), Den Haag, 2.08.5235, Ministerie van Financiën: Directie Indirecte Belastingen, 1945-1989 inventarisnummer 81, 'Leidraad Successiewet 1956', 25.

57 NA, 2.08.5235, Ministerie van Financiën: Directie Indirecte Belastingen, 1945-1989 inventarisnummer 87, letter from the State Secretary of Finance to the Director of State Taxes Arnhem, 1 October 1965.

propose an outright exemption. Instead, they limited their proposal to only a ‘flexible payment arrangement’.⁵⁸ Even though some members of parliament were favourable towards the inheritance of businesses, it was not proposed to exempt the inheritance completely. Both parliament as well as the government would not give special attention to family business. Indeed, text analysis shows that the term ‘family business’ was not even mentioned during the debates in the 1950s, the first mention was in 1980. Although this cannot of course be attributed to the use of a policy frame, it is worth noting that the policy frame as espoused by the government seemed dominant during this period. This becomes clearly visible when looking at two examples of a competing personal frame that surfaced during the debates in the 1950s.

A first frame that built on personal experience invoked the *middenstand*. The Christian-Democratic CHU emphasised the disadvantaged position of a *middenstandersgezin* in the new tax policy. “Dan valt direct op, in welk een nadelige positie deze wet het middenstandersgezin plaatst.”⁵⁹ *Middenstand* refers to a specific set of entrepreneurs of small and medium enterprises while it also connotes the social stratum of the middle class.⁶⁰ This homonymity immediately suggests a problem. Describing both a smaller socio-professional category of entrepreneurs or business owners and the much larger social stratum of the middle class, it casts a very wide net, creating the opportunity to conflate the interests of both. While the interests of the two groups may sometimes align, this is certainly not always the case, on the contrary, it can be argued that the group of entrepreneurs or business owners can advance their own interests by strategically identifying with the larger group of the – self-identified or not – middle class.⁶¹ Indeed this is a strategy that has been documented in the Netherlands, Belgium, and Germany.⁶² Combining the strong psychological pull of the middle class – regardless of their social class position people tend to identify as middle class – with image of threatened small and medium enterprises, the *Middenstanders*-narrative was used frequently to protect the economic interests of entrepreneurs and businesses in the first half of the twentieth century.⁶³

The CHU was now doing the same, combining the established narrative on the *Middenstand* with personal experiences.

58 *Kamerstukken I*, 1954-1955, 915, nr. 10, 7.

59 *Handelingen II*, 1955-1956, Deel I (17 February 1956): 687.

60 W.A. Dumon, ‘Het Begrip Middenstand: Funkties En Dysfunkties van Een Terminologische Verwarring’, *Sociologische Gids* 9, no. 2 (1962): 81–82.

61 *Ibid.*, 84; Hartmut Berghoff, ‘The End of Family Business? The Mittelstand and German Capitalism in Transition, 1949- 2000’, *Business History Review* 80, no. 2 (2006): 263–95.

62 Dumon, ‘Het Begrip Middenstand’; Berghoff, ‘The End of Family Business? The Mittelstand and German Capitalism in Transition, 1949- 2000’.

63 Sam Friedman, Dave O’Brien, and Ian McDonald, ‘Deflecting Privilege: Class Identity and the Intergenerational Self’, *Sociology* 55, no. 4 (2021): 718.

De weduwe van een zelfstandige middenstander kan daarentegen slechts éénmaal f 13000 vrij van successierecht verkrijgen, een gering deel van de gekapitaliseerde waarde van vorenbedoelde pensioenen. Bovendien is deze vrijstelling nog een fictie, want het bedrag is in bedrijfsactiva belegd of op andere wijze aan de onderneming gebonden.⁶⁴

Invoking the image of a widow, the CHU focussed on the personal situation the new policy could cause. Comparing the widow of the entrepreneur with the widow of a civil servant the CHU tried to emphasise the supposed unfairness of the tax. The example of the widow moreover juxtaposed the image of death as a great equaliser with a tax policy that appears to have double standards.

Discussing endowments, the CHU again used examples of personal experience, to argue the policy was too prohibitive.

Het is van groot belang, dat regelmatig jonge krachten, na vol-tooing van hun opleiding, als zelfstandig ondernemer tot het middenstandsbedrijfsleven toetreden. Zijn de ouders in staat hun kind, door het een bedrag te schenken, bij het overnemen of opbouwen van een onderneming behulpzaam te zijn, zodat de jonge ondernemer zich niet direct in al te zware schulden behoeft te steken, dan moet de Overheid hieraan niet in de weg staan door het vrij van recht te schenken bedrag zo sterk te limiteren. Ook hier is onvoldoende rekening gehouden met de speciale aspecten van het middenstandsbedrijfsleven.⁶⁵

The disadvantaged position of the *middenstand* was reason for the CHU to advocate for higher exemptions in the inheritance tax. “Ook de kapitaalsverkrijging, zoals is aangegeven in artikel 32, ten derde, moet tot een hoger bedrag worden vrijgesteld.”⁶⁶ The party neglected to mention that all endowments and inheritances would profit from such increased exemptions, focusing instead on the benefits for the *middenstand*. “Aldus wordt een ook bij de verhoudingen in het middenstandsbedrijfsleven passende regeling verkregen.”⁶⁷

It illustrates how emphasising the *middenstand* could be used to advocate for exemptions. Exemptions that would apply, however, to all inheritances and endowments, not only to those of the *middenstand*. The CHU invoked an image of hardworking families that deserved a break, using a personal experience frame to focus on the relief it would provide to the *middenstand*. That the exemption would

64 *Handelingen II*, 1955-1956, Deel I (17 February 1956): 687.

65 *Handelingen II*, 1955-1956, Deel I, (17 February 1956): 687.

66 *Ibid.*, 688.

67 *Ibid.*

also apply to more wealthy others remained strategically unexposed. This conflation of interests was however not lost on contemporary parliamentarians. The communist CPN disparaged a similar proposal by the KVP by stating they defended the interests of the well-to-do ‘onder aanroeping van de kleine boertjes, de middenstanders en de arbeiders’.⁶⁸ Nevertheless, the CHU’s use of the personal experience frame still proved successful since the exemption for partners was eventually raised in response, to fl. 20.000.⁶⁹ It shows how a personal experience frame could be employed successfully. Yet not every personal experience frame could achieve success. During the same debate another personal experience frame was also introduced. Emphasising the threat to liquidity supposedly posed by the inheritance and endowment tax, this frame would surface often in the following years especially in relation to family enterprise. In 1956, however, it was in relation to forest ownership that the Catholic KVP raised the issue.

Van de zijde van het Bosschap heeft men ons benaderd in verband met de moeilijke positie, waarin talrijke particuliere bosbezitters verkeren. (...) Indien het waar is, wat men mij heeft verzekerd, dat in deze jaren herhaaldelijk bossen door de eigenaars uit noodzaak moesten worden verkocht om de belastingen, maar in het bijzonder de successiebelasting, te kunnen betalen, dan meen ik, dat hier bijzondere maatregelen op hun plaats zijn.⁷⁰

The KVP’s emphasis on the forced sale of forest because of the tax on inheritance shows remarkable similarities with the arguments in the US campaign to repeal the estate tax 40 years later and the later debates on the BOR in the Netherlands. The focus on the personal plight of forest owners and their alleged precarious position required action according to the KVP. It is also very interesting to see that the KVP did not hide that fact that it was operating on suggestions made by an advocacy group, it seemed not be concerned about showing this influence of lobbying.

The government did not agree with the KVP’s statement. Sticking to its policy frame employed earlier, the State Secretary focused on evidence rather.

de geachte afgevaardigde de heer Lucas, die mij gevraagd heeft of er vaak bossen verkocht zijn voor het successierecht. Ik ken geen enkel geval. Bovendien wil ik erop wijzen, dat, wanneer er in een bepaald geval liquiditeitsmoeilijkheden zijn, daaraan op de een of andere manier iets wordt gedaan. Ik bedoel de extreme gevallen. Een geval, waarin een bos verkocht is voor het successierecht, ken ik echter niet. Het zal er ook wel niet zijn, want als het zo hoog gelopen is, komt men wel aanstappen.⁷¹

68 *Handelingen II, 1955-1956, Deel I, (6 March 1956): 877.*

69 *Kamerstukken I, 1955-1956, 915, no. 7, 6; ‘Successiewet 1956’ Staatsblad 362, 971.*

70 *Handelingen II, 1955-1956, Deel I, (17 February 1956): 693-694.*

71 *Handelingen II, 1955-1956, Deel I, (6 March 1956): 898.*

Building on experience through the implementation of the tax policy the State Secretary could debunk the statement by the KVP. Although the KVP invoked the plight of forest owners, the lack of evidence as stated by the State Secretary made the personal experience frame hard to believe. Hampering its effectiveness significantly. The response also shows why this personal experience frame did not work. Contrary to the frame of the *middenstanders* the KVP was not able to portray the forest owners as hardworking middle-class entrepreneurs of limited wealth. Indeed, the KVP's worries about the dilapidated state of the castles on which grounds the forests were, indicates that the beneficiaries were probably well-off.⁷² Compounded by other statements such as: "dat het samentreffen van inkomstenbelasting, vermogensbelasting en successierecht het uiterst moeilijk maakt een vermogen in stand te houden", it was not difficult to infer that the KVP wanted to protect wealth.⁷³ Something that the State Secretary also observed, stating

het amendement van de geachte afgevaardigde de heer Lucas inzake de tariefsverlaging, gezien het bestaan van vrijstellingen, juist voor die gevallen slechts een zeer geringe werking heeft, doch de voordelen voornamelijk ten goede komen aan de verkrijgers van grote en zeer grote boedels.⁷⁴

Social-Democratic and Christian-Democratic coalition that formed the government focused on economic constraint could also not ideologically support a tax break for a wealthy elite. The CHU frame of the *middenstand* did however connect with the ideological strand of this government. Moreover, the government's policy frame, focused on evidence that the KVP was unable to provide and which the minister had – building on his knowledge through the implementation of tax policy – provided an opportunity and method to contradict the KVP's statement.

The government's response to amendments to the proposed inheritance and endowment tax shows how it adhered to a policy frame, emphasizing the practical experience of implementation as well as the evidence for its position. Ideologically such a policy frame also fit the governing coalition. The use of a personal experience frame by some Members of Parliament shows that such a frame was not always successful, especially when it was not able to withstand scrutiny. Nevertheless, when the personal frame was able to construct a narrative of deserving beneficiaries it could be successful regardless of evidence as the *middenstand* frame shows. Something that also becomes clear when looking at later debates.

72 *Handelingen II*, 1955-1956, Deel 1, (17 February 1956): 693.

73 *Handelingen II*, 1955-1956, Deel 1, (29 February 1956): 814.

74 *Handelingen II*, 1955-1956, Deel 1, (1 March 1956): 827.

Waning policy frame, rising principle and personal frames

While the term ‘family business’ had not been part of the debates on inheritance and endowment tax in 1956, it was mentioned more often during the latter half of the twentieth century when the attitude towards family enterprise began to shift. Between 1976-1991 11 references were made to variations of ‘family business’.⁷⁵ This rose to 135 references between 2006-2021. Before 1980 the term ‘family business’ was not even mentioned in debates on the *successiewet*. Further text analysis shows that within eight words left and right from occurrences of the term ‘family business’, a few of the most frequent mentions are ‘continuity’, ‘spared’, and ‘danger’. It indicates that the protection and survival of family firms becomes an argument to justify tax exemption in the *successiewet*, mirroring the use of *middenstand* in the 1950s.

The increase in use of the term ‘family business’ was closely linked to the use of principle and personal experience frames. When ‘family business’ was mentioned for the first time in debates on the *successiewet* in 1980 it was presented as a reason for moderation.

Bij een dergelijk hoog bedrag is het gerechtvaardigd dat een behoorlijk tarief geldt. Uiteraard met instandhouding van de drie punten: behoud van pensioenrechten, overeind houden van familiebedrijf en behoud van samen bewoond huis.⁷⁶

Interestingly it was the Social-Democratic labour party, PvdA, that made this statement, showing not only how family business was cited as a ground for exception, but also how the connotation of ‘family business’ was shifting across the political spectrum. While the PvdA was advocating for a higher taxation of larger endowments and inheritances, it thought family firms should be exempt of this increase in tax. Betraying a principle frame, the PvdA saw family enterprise as a legitimate reason to pay less tax. The Christian-Democratic CDA was also convinced that family firms deserved more, stating in response to an explication of the payment arrangement:

Terwijl ten aanzien van de familiebedrijven weliswaar een betalingsfaciliteit duidelijker in de wet wordt verankerd, maar principieel niets extra’s wordt gedaan – behoudens een toezegging voor nieuwe studie – acht ik dit te betreuren.⁷⁷

75 Variations of the term ‘family business’ used: *familievennootschappen, familiebedrijf, familiebedrijven, familieonderneming, familieondernemingen, familievennootschap, familiezaak, familie zaken, familieaandeelhouders, familievehikels.*

76 *Handelingen II, 1979-1980*, (10 september 1980): 6240.

77 *Handelingen I, 1980-1981*, (9 december 1980): 255.

Family firms were now mentioned more frequently, but it was mainly in relation to principle frames. While personal experience frames were employed more frequently now, they did not mention the term ‘family business’ outright.

Nevertheless, these personal frames were becoming the main argument to propose exemptions for business in the inheritance and endowment tax. Indeed, during a revision of the inheritance and endowment tax in 1979 the CDA argued that the inheritance of business, for instance, was causing problems because the payment arrangement in the *successiewet* was not ‘really’ able to solve liquidity problems.⁷⁸ They also expressed their concerns that businesses were therefore at risk.

Het was de leden behorende tot de C.D.A.-fractie uit verscheidene reacties op dit wetsontwerp (o.a. van de Raad voor het Midden- en Kleinbedrijf) gebleken dat de heffing van successierechten bij vererving van kleine en middelgrote ondernemingen tot ernstige moeilijkheden kan leiden, die de continuïteit van die ondernemingen kunnen bedreigen.⁷⁹

The Liberal VVD also emphasised the personal problems the tax policy would cause.

De voorgestelde regeling zal overigens in het algemeen bij overgang van het bedrijf van ouders op kinderen door vererving, naar de mening van leden van de V.V.D.-fractie, tot grote moeilijkheden leiden. De hogere tarieven en het wegvallen van vrijstellingen zullen deze verkrijgingen veel zwaarder belasten dan tot nu toe. Een soepele betalingsregeling die de Minister introduceert, brengt geen soelaas met name waar het de hoge rentelast betreft.⁸⁰

They also stated ominously that the higher tax would cause ‘psychological pressure’ that would lead to ‘unwanted societal developments’, without explaining what those would be.⁸¹ Together with the centre-right Christian-Democratic GPV, the VVD pleaded for a complete exemption of transferred business. Interestingly, both parties did not hide that advocacy groups influenced their opinions. The VVD referenced the influence of the *Raad voor het Midden- en Kleinbedrijf* while the GPV mentioned the *Landbouwschap*.⁸²

The focus on the personal impact of the revised inheritance and endowment tax differed markedly from the government’s reaction. Just as during the 1956 debates, the government concentrated its attention on evidence and practical knowledge from

78 *Kamerstukken II, 1979-1980, 16016, nr. 6.*

79 *Kamerstukken II, 1979-1980, 16016, nr. 9.*

80 *Kamerstukken II, 1979-1980, 16 016, nr. 6.*

81 *Ibid.*

82 *Ibid.*

implementing the tax policy. To statements made by the CDA the State Secretary for instance responded:

De vrees van deze leden dat de problemen langs die weg niet werkelijk op te lossen zullen zijn, achten wij niet gegrond. In de praktijk wordt slechts zeer sporadisch de tussenkomst van het ministerie ingeroepen in verband met moeilijkheden bij het betalen van successierecht door ondernemers.⁸³

He furthermore explained that the in the worst cases, if a solution was too difficult, the tax director was allowed to grant a partial or total write-off through the general tax law.⁸⁴ Nevertheless, the government reiterated later that evidence for any business in trouble because of the inheritance or endowment tax was lacking while also calling out the influence of lobbying.

Wij willen er in de eerste plaats op wijzen, dat de Raad voor het Midden- en Kleinbedrijf in zijn rapport de vrees uitspreekt dat door de voorgestelde wijzigingen de continuïteit van de vererfde ondernemingen in gevaar komt. De raad grondt deze vrees op de bewering dat ook onder de huidige wet met een lager tarief ondernemers in dezelfde moeilijkheden zouden kunnen komen. Deze bewering wordt echter met geen enkel gegeven onderbouwd. Zoals wij in de memorie van antwoord op blz. 28 gesteld hebben, doen zich in de praktijk nagenoeg geen problemen voor, omdat de mogelijkheid van een betalingsregeling op grond van artikel 65 van de Successiewet 1956 soelaas biedt.⁸⁵

The response illustrates how the centre-right government was emphasizing the policy and possibilities it provided instead of stories of affected individuals. It also shows how just as in 1956 the government remained focused on evidence.

Indeed, the call by the VVD and GPV for a complete exemption was also rejected by employing a policy frame. Ignoring the focus on specific cases or stories, the government explained:

De Successiewet 1956 kent geen vrijstellingen voor schenking van bepaalde vermogensbestanddelen. Introductie van een vrijstelling voor een bedrijf dat overgaat van ouders naar kinderen, zou een geheel nieuw fenomeen zijn en de weg openen voor het ontgaan van schenkings- en successierecht door middel van constructies⁸⁶

83 *Kamerstukken II*, 1979-1980, 16 016, nr. 7, 28.

84 *Ibid.*

85 *Kamerstukken II*, 1979-1980, 16 016, nr. 10, 22.

86 *Kamerstukken II*, 1979-1980, 16 016, nr. 7, 29.

Straightforwardly and methodically the government dismissed the proposition. The State Secretary again also called out the influence of advocacy groups by adding:

Invoering van een extra vrijstelling voor het schenkingsrecht in geval van bedrijfsoverdracht door ouders aan kinderen, een suggestie van het Landbouwschap en van de Raad voor het Midden- en Kleinbedrijf, verwoord door de leden van de fracties van V.V.D. en G.P.V., achten wij niet juist.⁸⁷

Although the personal frame was employed more frequently than before by Members of Parliament, the government's reaction still centred on a policy frame. The centre-right cabinet of the time, Van Agt I, made up of CDA and VVD, operated with a slim majority in a time of economic difficulty.⁸⁸ The revision of the inheritance and endowment tax was done to increase revenue while other budget cuts were made. While the coalition parties may have been favourable to exemptions for family business, the economic situation would not allow for it. Although the policy frame was still present, the personal experience frame did have some impact. The State Secretary eventually recanted slightly, stating:

Van verschillende zijden is aandacht gevraagd voor moeilijkheden bij de overdracht van ondernemingen van ouders op kinderen, met name in de landbouw. [...] Ter zake van de moeilijkheden in het midden- en kleinbedrijf bij de betaling van successierecht, heeft de Raad voor het Midden- en Kleinbedrijf zich tot de leden van de Kamer gericht met een adres, waarin hij verzoekt om een studie naar deze problemen, mede in verband met de heffing van inkomstenbelasting. Ik zeg gaarne toe dat ik mijn medewerking aan zo'n studie zal verlenen. Ik vind het echter niet gewenst om, in afwachting van de resultaten daarvan, in de wetgeving bepaalde maatregelen op te nemen.⁸⁹

Although the government moved a bit closer to parliament with the assurance to support a study into the possible problems caused by the inheritance and endowment tax, it still fit with its policy frame, focusing on evidence before deciding. However, the debate showed that the personal experience frame, focused on the threat the inheritance and endowment tax supposedly posed to business, was used considerably more often than before.

This increase in the use of this personal experience frame was soon reflected in the attitude of the government. A coalition of CDA and VVD under a new prime

87 *Kamerstukken II*, 1979-1980, 16 016, nr. 7, 29.

88 Aerts et al., *Land van kleine gebaren*, 317; Duco Hellema, *Nederland en de jaren zeventig* (Amsterdam: Boom, 2012): 235–37.

89 *Handelingen II*, 1980-1981, (11 september 1980): 6328.

minister, Ruud Lubbers, signalled a shift to the right in Dutch politics.⁹⁰ Driven by economic unrest the new government pursued harsh budget cuts and scaled back the elaborate welfare state as well as stimulating entrepreneurship and small and medium businesses.⁹¹ It should therefore not be very surprising that this new government was more receptive for a personal experience frame that emphasised the experiences of entrepreneurs. Indeed, in 1984 for instance the new government invoked the threat of liquidity problems to justify a change in the original payment arrangement, by making it interest free.

Door de betaling van deze [successie]belasting kan een liquiditeits-probleem ontstaan indien de verkrijgers voornemens zijn om de onderneming voort te zetten. Zulk een liquiditeitsprobleem vormt een gevaar voor de continuïteit van de onderneming. Door de invoering van een betalingsregeling, op grond waarvan het successierecht gefaseerd over een periode van vijfjaar mag worden voldaan, zonder dat gedurende deze periode rente is verschuldigd, wordt aan dit liquiditeitsprobleem tegemoet gekomen, zodat de continuïteit van de onderneming bij het overlijden van een ondernemer beter is gewaarborgd. Het hiervoor gesignaleerde knelpunt kan zich niet alleen voordoen bij de verkrijging van een onderneming, maar ook bij de verkrijging van aandelen die in het vermogen van de erflater of schenker een zelfde plaats innemen. [...] Ten einde te voorkomen dat de overgang van een onderneming bij het overlijden van een ondernemer gunstiger wordt behandeld dan de overdracht van een onderneming tijdens zijn leven, strekt de voorgestelde gefaseerde betalingsregeling zich ook uit tot het schenkingsrecht.⁹²

While previous governments had first dismissed liquidity problems as a non-existent problem, for which the evidence was lacking, the new government now invoked the threat of it to implement an eased payment arrangement. It did not however provide any evidence to support its break with previous governments. The statement shows signs of reframing, focussing more on the entrepreneur where it previously had emphasised only the policy. A complete exemption of inheritance tax still carried too far however.⁹³ Nevertheless the influence of a new frame, building on the threat of liquidity problems, is clear.

The use of the personal experience frame by the government also shows how the focus on evidence, an integral part of the policy frame, disappeared. Had previous

90 Peet and Nijhof, *Een Voortdurend Experiment*, 223–24; Hellema, *Nederland en de jaren zeventig*, 261–62; Aerts et al., *Land van kleine gebaren*, 321.

91 Peet and Nijhof, *Een Voortdurend Experiment*, 224, 230–31; Hellema, *Nederland en de jaren zeventig*, 272, 263–64; Aerts et al., *Land van kleine gebaren*, 321.

92 *Kamerstukken II*, 1983-1984, 18 226, nr. 3, 3-4.

93 *Kamerstukken II*, 1983-1984, 18 226, nr. 5, 5.

cabinets highlighted the absence of evidence regarding the alleged liquidity issues, the new decidedly more right-wing cabinet copied the personal experience frame without problems, while evidence for the stories was still lacking. In its statements it moreover did not provide evidence that could explain the shift. On the contrary, while it predicted at the introduction of the above-mentioned proposal that around 2000 inheritances or endowments would make use of the new arrangement per year, only an average of sixteen inheritances or endowments per year had resorted to the using the new arrangement three years later.⁹⁴ Regardless, the government argued that instead of five years the payment deferral should be extended to ten years considering the inheritance tax would endanger a socio-economic or cultural interest.⁹⁵ Its successor in 1996 even went so far as to argue that the limited use of the payment arrangement was evidence that it needed to be expanded.⁹⁶ The minister argued that a five-year limit supposedly made the arrangement not worthwhile for those concerned.

de termijn van vijf jaar in vele gevallen te kort te zijn om een substantiële bijdrage te leveren aan het oplossen van liquiditeitsproblemen die kunnen ontstaan ten gevolge van de betaling van successie- en schenkingsrecht, waardoor het voor belanghebbenden vaak nauwelijks interessant is een verzoek om toepassing van de regeling in te dienen.⁹⁷

Both the government and Members of Parliament employed the personal experience frames that recounted possible liquidity issues. Indeed, the example above shows how even in the face of evidence on the contrary, the government still argued for extending the payment deferral. Instead of concluding that the underutilisation of the five-year arrangement most likely signalled that possible liquidity problems caused by inheritance or endowment tax were of no concern to transferred businesses. Various legal scholars have also addressed this highly peculiar inference, pointing also towards the influence of business advocacy groups on this proposal.⁹⁸ A fact that the government also did not hide, stating:

Door het georganiseerde bedrijfsleven is aangedrongen op een verlenging van deze termijn omdat uitstel voor een periode van vijf jaar te kort is om een substantiële bijdrage te leveren aan het wegnemen van de genoemde liquiditeitsproblemen.⁹⁹

94 *Kamerstukken II*, 1983-1984, 18 226, nr. 5, 2.

95 Hoogeveen, *De Kwaliteit van de Fiscale Bedrijfsopvolgingswetgeving*, 300.

96 *Kamerstukken II*, 1995-1996, 24 428, nr. 3, 14.

97 *Kamerstukken II*, 1995-1996, 24 428, nr. 5, 17.

98 Hoogeveen, *De Kwaliteit van de Fiscale Bedrijfsopvolgingswetgeving*, 301; I.J.F.A. van Vijfeijken, 'De Bedrijfsopvolgingsfaciliteiten in Het Licht van Het Gelijkeheidsbeginsel', in *Princiepelijk Belastingrecht*, ed. J.L.M. Gribnau (Nijmegen: Wolf Legal Publishers, 2011): 238.

99 *Kamerstukken II*, 1995-1996, 24 428, nr. 3, 14.

The use of the personal experience frame by the government signals an important change. Previously the government had countered calls in 1980, 1984, and 1993 for exemptions or reductions in inheritance and endowment tax by employing a policy frame focussed on evidence and practical objections.¹⁰⁰ Now the government moved in the complete opposite direction, using personal experience frames about the plight of families and entrepreneurs caused by the tax to argue for exemptions.¹⁰¹ The stories of entrepreneurs and family businesses exposed to liquidity problems trumped the evidence for these claims in debates now that the personal experience frame became dominant.

Personal frame

As the personal experience frame became more prevalent, family enterprise was mentioned more frequently, reflecting the changing attitude towards family firms as well. When the BOR was finally introduced in 1998 it established a tax exemption on 25% of business assets. Although it had previously argued against such an exemption, now the government clearly mentioned family enterprise as a reason to implement it.

Wanneer een onderneming door vererving overgaat op de erfgenamen en door één of meer van hen wordt voortgezet, kan het verschuldigde successierecht tot financiële problemen leiden die de continuïteit van de onderneming zouden kunnen aantasten. Die problematiek speelt ook ingeval een ondernemer zich uit de zaken terugtrekt en de onderneming schenkt aan een of meer opvolgers. In dat geval is schenkingsrecht verschuldigd. Vanuit het algemeen sociaal-economisch belang is het onwenselijk dat een onderneming die overgaat door vererving moet worden gestaakt of geforceerd moet worden verkocht zonder dat de bedrijfsresultaten daar aanleiding toe geven, met als gevolg een verlies aan werkgelegenheid en economische diversiteit. [...] Het voorstel is door een tweetal maatregelen een bijdrage te leveren aan de continuïteit van familie-ondernemingen door de druk van het successierecht en het schenkingsrecht ten gevolge van de overgang van de onderneming te verminderen.¹⁰²

By connecting family enterprise with the threat of liquidity problems, a personal experience frame was formulated that looked very similar to the successful frame in the US campaign to repeal the estate tax. Using the unsubstantiated assumption that the inheritance and endowment tax created liquidity problems for family businesses, it could be argued that businesses were threatened and that the general ‘socio-economic’ interest required action to be taken in the form of an exemption to the tax.

100 *Kamerstukken II, 1979-1980, 16 016, nr. 7, 28; Kamerstukken II, 1979-1980, 16 016, nr. 10, 22; Kamerstukken II, 1983-1984, 17 552, nr. 17; Hooogeveen, De Kwaliteit van de Fiscale Bedrijfsopvolgingswetgeving, 300.*

101 *Ibid.*, 303.

102 *Kamerstukken II, 1997-1998, 25 688, nr. 3, 7.*

Besides the government, members of parliament were also emphasizing family enterprise and the supposed threat the inheritance and endowment tax posed to them. Employing similar personal experience frames these parties were also not very meticulous in their use of evidence for their statements. For example, the SGP emphasised the need to facilitate business transfers with exemptions, referring to a study that supposedly showed a decline in growth among transferred family firms.

Just rond de bedrijfsoverdracht blijken zich in de familiesfeer vaak grote spanningen voor te kunnen doen, zo wordt geconstateerd in het onderzoek van de RZO (Opvolgingsdip in familiebedrijven, M. Marzolla, RZO, Den Haag 2000) waarnaar de aan het woord zijnde leden verwijzen, hetgeen de groei van het bedrijf veelal negatief beïnvloedt.¹⁰³

Yet, Marco Marzolla's report argued the exact opposite of the SGP's statement, demonstrating that a decline in growth was not evident among transferred businesses.¹⁰⁴ The SGP nevertheless proclaimed the opposite and argued for an exception for family businesses based on their inaccurate interpretation.

During the subsequent revisions of the inheritance and endowment tax in 2005, 2007 and 2010, the emphasis on family enterprise was ever more present. The proposed increase to a 50% exemption on business assets in 2005 was for instance supported by the Liberal D66 because it would benefit family firms.

De aanpassingen in de successiewet zal de overdracht van bedrijven in de toekomst vergemakkelijken, in het bijzonder voor familiebedrijven. De leden van de D66-fractie zijn hier erg over te spreken. De vrijstelling van de waarde van de onderneming bij bedrijfsopvolging is verhoogd van 30 naar 50%. Hoe kijkt de regering aan tegen een nog verdere verruiming van de vrijstelling in de bedrijfsopvolgingsregeling op de langere termijn?¹⁰⁵

D66 even wanted to increase the exemption, although it did not provide any reasons except wanting to support family enterprise. The centre-left Christian party CU was also in favour of increasing the exemption since they assumed that especially family businesses would benefit.¹⁰⁶ They underlined their support for the increase in a different debate, employing a frame that focused on supposed problems caused by inheritance taxation for family enterprise.

103 *Kamerstukken II*, 2000-2001, 27 209, nr. 5, 22.

104 Marco Marzolla, 'Overdracht van Familiebedrijven. Een Opvolgingsdip?' (Den Haag: Raad voor Zelfstandig Ondernemerschap, 2000): 51.

105 *Kamerstukken II*, 2004-2005, 29 767, nr. 8, 19.

106 *Kamerstukken II*, 2004-2005, 29 767, nr. 8, 19.

Mijn fractie is ingenomen met het feit dat de regering tegemoet komt aan de problematiek rondom de bedrijfsopvolging. Dat is een punt dat wij voortdurend aan de orde hebben gesteld. Het is belangrijk dat bij opvolging bij familiebedrijven het kapitaal in de onderneming blijft en niet nodeloos weglekt, bijvoorbeeld naar de fiscus. Daarom is het verruimen van die vrijstelling tot 50% in de bedrijfsopvolgingsregeling, schenkings- en successierecht een goede stap.¹⁰⁷

The government's original proposal to increase the exemption to 50% of business assets was amended by the coalition parties VVD, CDA, and D66 to 60% in 2005 and 75% in 2007, supported by especially the centre-right parties in parliament the amendments were carried and implemented, raising the exemption to 75% in 2007.¹⁰⁸

While this continuous increase of the tax exemption for business assets was justified by invoking the plight of family enterprise and the need to protect these firms, evidence was hardly ever given.¹⁰⁹ Instead only the supposed threat to business was continuously repeated, not least by various interest groups. For instance, the government's proposal to increase the exemption to 50% of business assets was based on conversations with the largest business advocacy organization VNO-NCW, as well as the small and medium enterprise interest group MKB Netherlands, the Council for Independent Entrepreneurship, the Dutch Association of Tax Advisers, the Federation of Tax Advisers, and the College of Tax Advisers. Although far from neutral organisations, the government nonetheless accepted on face value their unsubstantiated claim that the inheritance and endowment tax was still – even with a 25% exemption – causing liquidity problems.¹¹⁰ The centre-right government had no intention to step back into the policy frame and focus on evidence, instead it chose to only listen to the stories of hardship and act on them.

Indeed, when in 2009 the *Raad van State*, Council of State, the highest independent legal advisory body of the government, critically assessed the previous expansions of the BOR, the new centre-right government appeared non-fazed by the harsh criticism. While the Council was especially critical of the absence of evidence that supported the exemption as well as its results, the government in response just repeated the argument that the

Kern van de bedrijfsopvolgingsregeling is dat de schenk- en erfbelasting vanwege het belang van de onbelemmerde voortzetting van economische bedrijvigheid geen bedreiging mag vormen voor reële bedrijfsoverdrachten.¹¹¹

107 *Kamerstukken II*, 2004–2005, 29 767, nr. 60, 49.

108 *Handelingen II*, 2004–2005, (18 November 2004): 1606.

109 Hoogeveen, *De Kwaliteit van de Fiscale Bedrijfsopvolgingswetgeving*, 322; S.A. Stevens, 'De herziene bedrijfsopvolgingsfaciliteit in de schenk- en erfbelasting', *Fiscaal ondernemingsrecht* 2010, no. 108 (2010): 28.

110 Hoogeveen, *De Kwaliteit van de Fiscale Bedrijfsopvolgingswetgeving*, 307.

111 *Kamerstukken II*, 2008–2009, 31 930, nr. 4, 4.

While worded differently the argument remained the same as before, inheritance and endowment tax was a threat to the liquidity and therefore continuity of the firm. Yet, although the Council had argued that the lack supporting evidence was a problem, the government did not respond with any facts or figures to uphold their argument. Despite the critical assessment by the Council regarding the frame's veracity the claim of threatened family businesses persisted. During debates on another expansion of the BOR in 2010 the State Secretary again argued for a further increase of the exemption on business assets using a personal experience frame, now even more clearly than before.

Feit blijft echter dat bedrijven in liquiditeitsproblemen kunnen komen, waardoor bepaalde bedrijfsonderdelen van het familiebedrijf die al decennialang in handen zijn van het bedrijf, zouden moeten worden verkocht. Het kabinet vindt dat onwenselijk, want familiebedrijven dragen bij aan de stabiliteit en aan werkgelegenheidsgroei. Er werken ook veel mensen in familiebedrijven. Wij vinden het belangrijk om die familiebedrijven te helpen, want dit soort bedrijven casht nog niet.¹¹²

Explicitly using the term 'family business' and loading it with positive connotations, the State Secretary portrayed family enterprise not just as the deserving protagonist in need of protection, but also as a staple of the Dutch economy. He argued that family businesses were justifiably deserving of tax relief. Portraying them as virtuous because they 'do not cash in', again invoking the positive connotations of 'family business'. In a senate debate the State Secretary again expressed support for family enterprise as a significant motivation to change the BOR:

het gevoel in familiebedrijven was heel sterk dat er successiebelasting werd betaald over toekomstige winsten. Dat was niet alleen gevoelsmatig een probleem. Terwijl men voor de rest normaal belasting betaalde, had men er in de praktijk ook problemen mee, want als een familiebedrijf meerdere keren van de ene op de andere generatie overging, dan moest iedere keer successierecht worden betaald. Dat is een van de redenen waarom wij een vrijstelling hebben. De vrijstelling voor ondernemingsvermogen is dan ook gerechtvaardigd.¹¹³

Emphasising the feeling among family business, the State Secretary leaned into the personal experience frame and even called the exemption justified because it exempted family firms from tax.

112 *Kamerstukken II*, 2009–2010, 31 930, nr. 17.

113 *Handelingen I*, 2009–2010, (15 december 2009): 13–460.

In a different debate the State Secretary again leaned into the personal experience frame highlighting the emotional impact of the inheritance and endowment tax. He again described a ‘feeling’ among family companies that inheritance taxation is paid over future profits.

Neem een familiebedrijf dat van generatie op generatie wordt overgedragen. Er verandert heel weinig in de situatie van het bedrijf, maar toch moet men op basis van een voor het gevoel van de familie theoretische waarde, omdat wij daarvoor aansluiten bij de waarde van het bedrijf in het economisch verkeer, successiebelasting betalen. Over toekomstige te behalen winsten, die ook nog een inschatting zijn, moet men dan successiebelasting betalen.¹¹⁴

Invoking the image of the unjustly afflicted family business to justify the exemption, the State Secretary argued that if family companies still ‘feel’ they are paying too much, the exemption needed to be raised. Interestingly, the State Secretary also referred to the supposedly unfair valuation mechanism that established the tax base even though the BOR had been established to and contains an exemption to the mechanism he describes.

While the government leaned into the personal experience frame and seemed to ignore the lack of evidence for its position, some parties began to take a more critical stance now the expansion of the BOR approached a total exemption of tax on business assets. The PvdA for instance asked if the State Secretary could provide the three concrete examples of business that had suffered and ‘Hoe rechtvaardigen vervolgens die drie of meer of minder geconstateerde problemen deze wijziging?’¹¹⁵ The PvdA tried to reframe the issue back to a policy frame with a focus on concrete evidence, yet the State Secretary remained welded to his personal experience frame.

Ik heb met heel veel van die familiebedrijven gesproken de afgelopen anderhalf jaar, die zich ook bij mij hebben aangediend en die zich overigens ook hebben doen gelden in verschillende kranten. Ik heb daaruit geconstateerd dat er wel degelijk een probleem is bij de vererving van generatie op generatie als je elke keer moet afrekenen over een waarde die je niet daadwerkelijk verzilvert.¹¹⁶

While the answer did not satisfy the PvdA that called out the State Secretary’s inability to provide clear evidence: ‘Ik constateer dat de staatssecretaris nog steeds geen bedrijven kan noemen en blijft bij dezelfde formuleringen’, the government seemed not to be deterred in their use of the personal experience frame.¹¹⁷

114 *Kamerstukken II*, 2009–2010, 31 930, nr. 40, 46.

115 *Kamerstukken II*, 2009–2010, 31 930, nr. 4, 9.

116 *Kamerstukken II*, 2009–2010, 31 930, nr. 4, 48.

117 *Kamerstukken II*, 2009–2010, 31 930, nr. 40.

Family business definition

Besides the ability to ignore the lack of evidence in support of the claim that family firms were facing liquidity problems, the personal experience frame was appealing for a different reason as well. The frame allows the term ‘family business’ to be used. It presents family enterprise as a justification for creating tax exemption to the inheritance and endowment tax, yet it is not clear what is meant by a family business. As I have shown in the previous chapters defining family enterprise is hard and competing definitions exist. Just as with *middenstand* in the 1950s, the confusion on what ‘family business’ exactly means could have contributed to the appeal of the personal experience frame, creating a distance between political rhetoric and practical implementation.

That the difficulty to define ‘family business’ was known to different players is clear. For instance, in response to a question of the SGP on what exactly defined a family business, since many large companies were also called ‘family firms’ the State Secretary refused to give a definition in 1995.

Er kan geen definitie van een gezinsbedrijf of familiebedrijf worden gegeven. Het beeld in de Nederlandse samenleving is zeer divers, zeker in het midden- en kleinbedrijf. Ik heb eens een congres over familiebedrijven bijgewoond, waar een grote discussie ontstond over de vraag wat al dan niet onder een familiebedrijf of gezinsbedrijf moet worden verstaan. Ik wil mij dus verhouden van een poging om ook maar een begin van een definitie te geven.¹¹⁸

Although the State Secretary clearly was aware of the epistemological quagmire surrounding the definition of family business and classified it as ‘een onderdeel van het midden- en kleinbedrijf’, ‘family business’ remained being framed as deserving of tax exemptions.¹¹⁹ The State Secretary’s classification of family business as being part of small and medium enterprise is also a good example of using the undefined ‘family business’ rhetorically while legislating for a much wider group. Something that was confirmed in 2010 after a question of the PvdA on which companies used the exemption. In his answer the then State Secretary made clear that all kinds of business were using the BOR. ‘Alle ondernemingen, van klein tot groot, maken gebruik van de BOR. Voor alle groepen, ook van klein tot groot, geldt de nieuwe vrijstelling van 90%’.¹²⁰

When examining the actual implementation of the BOR it becomes clear that the emphasis on family business may indeed be more rhetorical than practical. While the personal experience frame draws heavily on stories of family firms, the actual

118 *Handelingen I*, 1994-1995, (21 December 1994): 12-445.

119 *Ibid.*

120 *Kamerstukken II*, 2009-2010, 31 930, nr. 4, 47.

policy is not limited to family enterprise.¹²¹ On the contrary, it is open to all business types as the State Secretary clearly indicated in 2010 in answer to questions on the *aanmerkelijkbelangaandelen*:

Overigens wil ik hier, ter voorkoming van misverstanden die zich tijdens het rondetafelgesprekken al voordeden, duidelijk maken dat het toegankelijk maken van de BOR voor fictief a.b.-houders niet is voorbehouden aan familiebedrijven. Elk fictief a.b.-pakket – dat dus is ontstaan uit een «echt» a.b.-pakket – kwalificeert voor de BOR, mits aan de overige voorwaarden is voldaan. Hierbij is geen voorwaarde dat sprake is van een familiebedrijf.¹²²

It betrays a chasm between political argumentation and the fiscal practice that is also noticed by other scholars.¹²³ Although family business is presented as deserving of protection through exemptions, in the wake of these exemptions other business profit as well. Indeed, the frequent allusion to protect and support the ‘family business’ in the debates contrasts sharply with the lack of requirements for the BOR that require kinship. As the CPB mentions in their evaluation of the policy:

Hoewel vaak wordt gesproken van ‘familiebedrijven’, staat de BOR open voor alle verkrijgingen. In de praktijk gaat het vaak om bedrijfsopvolging binnen de familie, maar een wettelijke definitie van een ‘familiebedrijf’ ontbreekt en is in deze context dus ook niet van belang.¹²⁴

The claim that a definition of family business is unnecessary is especially striking since it betrays the pervasive assumption that a definition of family firm is somehow redundant. Although the transfer of business assets may take place within a family, it remains a tax-exempted transfer of assets that in other instances would not be free of tax. The justification for this inequality is then justified by invoking family enterprise, yet in practice it is not solely aimed at these businesses. The absence of a clear definition of family firms – or the inability to legally distinguish family firms from other companies - has created the paradoxical situation in which a tax policy is defended by using a personal experience frame of family firms who as the blessed child of the Dutch economy require special fiscal care, while the policy is in fact just open to all businesses.

121 Möhlmann and Essen, ‘Evaluatie fiscale regelingen gericht op bedrijfsoverdracht’, 13; Hoogeveen, *De Kwaliteit van de Fiscale Bedrijfsopvolgingswetgeving*, 305.

122 *Kamerstukken II*, 2009–2010, 31 930, nr. 15, 6.

123 See for instance: Hoogeveen, *De Kwaliteit van de Fiscale Bedrijfsopvolgingswetgeving*, 303, 305.

124 Möhlmann and Essen, ‘Evaluatie fiscale regelingen gericht op bedrijfsoverdracht’, 13.

Conclusion

The continued use of personal experience frame shows its persuasive power. Even though evidence for much of the statements was shaky or even entirely lacking, connecting family enterprise with the threat of liquidity problems proved to be a successful recipe to establish exemptions to the inheritance and endowment tax. Besides the absence of convincing evidence moreover, the frame is also problematic since it takes advantage of the ambiguity surrounding the definition of family business. Just as the *middenstander*-frame in the 1950s established a protagonist that had just enough ambiguity to be agreeable to a large group, that it could be deserving of special treatment. While in its wake wealthy others would also profit from exemptions aimed at the *middenstand*. Similarly in the absence of a shared and clear definition of ‘family business’, the personal experience frame was able to present family enterprise as a deserving protagonist that was threatened by the antagonist in the shape of inheritance and endowment tax causing liquidity problems.

Yet, although family enterprise was presented as deserving of protection the actual tax exemption is open to all businesses. It shows that when the definition of family business is lacking, the use of the term ‘family business’ in justifying policy creates a dichotomy between political rhetoric and fiscal practice. Under the guise of support for family business, wealth is transferred without taxation. Although this could be construed positively as an unfortunate but unavoidable side effect of business law. It is more likely, as postmortem analyses of the US campaign for repeal of the estate tax suggests, a form of deliberate obfuscation that can be a successful strategy to avoid taxation of assets. Indeed, the constant conversation between business interest groups, Members of Parliament, and the government, suggests that the ambiguity around the definition of ‘family business’ was strategically exploited for the benefit of businesses and their wealthy owners. Moreover, the high percentage of wealth that is held as business assets in companies in the Netherlands should furthermore be reason enough to pause and think about the BOR. All in all, this chapter shows that the personal experience frame of family enterprise has played an important role in creating a substantial tax break despite the lack of a clear definition let alone attempts to define it during political debate.

5. Conclusion

Use of the Term Family Business and its Connotations in the Netherlands from 1945-2019

During the twentieth century family business became booming. The use of the term ‘family business’ surged in the Netherlands. In this dissertation I set out to investigate how the term ‘family business’ was used and if it carried a positive or negative connotation. In the previous chapters I have shown how use of the term increased over time, how an initial negative connotation disappeared in favour of a positive one, how shared meaning was elusive and remains absent, how the term was almost shunned by family-owned businesses in their own advertising but did play an important role in establishing sizable tax exemptions. In this concluding chapter I will reflect on these findings, before considering the contributions of this dissertation to business history and family business studies, as well as possible avenues for future research. Finally, I end with some general remarks about the place of family firms in society. First, I will however, briefly look back at the historiography.

The historiography of family business has been shaped by its ubiquity. Before, and even well into, the twentieth century, the dominance of family enterprise on economic activity was so ubiquitous that articulating its difference from the few other legal and organisational forms appeared unnecessary.¹ The business was a family business. Only when an increasing number of companies separated their ownership and control during the first half the twentieth century, did family enterprise become a distinct

1 Colli and Rose, ‘Family Business’, 196; Jones and Rose, ‘Family Capitalism’, 1–2.

category, albeit only through negation.² It was in relation to its counterpart, the managerial company, that the 'family business' was conceived. In the negative space of literature on the modern separated company, 'family business' garnered interest.³

Indeed, studies on the large managerial enterprise provided the antithesis for the family firm, influencing the field heavily by negation. These studies argued that technological innovations of the Second Industrial Revolution had reshaped production and distribution in capital-intensive industries and had triggered an organisational revolution in turn. The evermore complex processes of production and distribution removed owning families more and more from their day-to-day involvement with the firm in favour of professional managers, who eventually became responsible for resource allocation and the strategy of the firm. While families might still have owned companies, the information asymmetry between managers and families, prevented a continued union of ownership and control.⁴

'No family or financial institution was large enough to staff the managerial hierarchies required to administer modern multiunit enterprises. (...) Family members, as a result, soon came to view their enterprise, as did other stockholders, from the point of view of renters; that is, their interest in the enterprise was no longer in its management but rather in the income derived from its profits.'⁵

By focussing on the creation of the large managerial company and the change in ownership structure; the transformation of family enterprise into non-family firms, an image developed of what the family firm was not.

Based on the assumption that family enterprise was inherently limited in its resources and therefore unable to take advantage of the innovation of the Second Industrial Revolution, this analysis could readily be employed to criticise family business. Indeed, the depiction of the large managerial company succeeding family enterprise gave rise to an interpretation of family business as being an inadequate type of business or a remnant of developing economies.⁶ Lacking both the financial and human capital to make the required investments needed to sustain growth in capital intensive industries, the role of family enterprise appeared to have run its course. Changing ownership and management structures appeared to offer limited opportunities for the family firm, self-financed companies were regarded as a relic from the past, while 'family ceased to serve as the primary source of human capital.'⁷ Moreover, suspicions of nepotism

2 Colli and Rose, 'Family Business', 197.

3 Chandler, 'The Emergence of Managerial Capitalism'; Chandler, 'Managers, Families, and Financiers'.

4 Colli, *History of Family Business*, 6–7.

5 Chandler, 'The United States: Seedbed of Managerial Capitalism', 13–14.

6 Jones and Rose, 'Family Capitalism', 2–3.

7 Colli and Rose, 'Family Business', 198.

and (mis)use of company capital for personal consumption further contributed to a negative connotation of the term ‘family business’.⁸

In the Netherlands, this was expressed through a sceptical attitude towards family enterprise in the first decades after the Second World War. To Dutch economists and sociologists, family firms compared negatively with the large industrial enterprise. The privileged position of families inheriting capital and property did not fit well with the advent of more egalitarian ideologies in Dutch society and politics. Indeed, the choice for family members over (better) educated, professional salaried managers, ran contrary to the ideals of democratising the workplace and society as well as budding meritocratic tendencies. Furthermore, family firms were suspected of frustrating economic recovery and especially growth, by limiting their plans for expansion and investment to the size of their family capital. Intent on retaining family control over their companies, families were thought to be distrustful of attracting capital outside of the family and strived to finance their enterprise with available family capital only. Limiting their capacity for growth significantly. ‘Family business’ was therefore greeted with suspicion and caution.⁹

However, the resilience of family enterprise in developed economies caused the image of family firms to shift. The continued presence of family-owned and controlled companies in many Western economies was at loggerheads with the idea that these firms were only a stage in the evolution of a business towards a large managerial company.¹⁰ Additionally, the mixed economic results of managerial conglomerates combined with various failures of these large enterprises hurt the reputation and invulnerable image of these businesses behemoths. The emphasis in the literature on capital-intensive sectors as well as the United States and United Kingdom, showed moreover that the antithesis of the family enterprise was not as universal as it pretended to be. In the closing decades of the twentieth century and at the start of the new millennium, various scholars revised the image of family business by emphasising the resilience, longevity, flexibility, or innovative power of family firms in many developed economies.¹¹

The burgeoning field of Family Business Studies furthermore stimulated research into family firms. Often funded with the support of enterprising families, various business schools offered a place to study these types of companies.¹² More positive connotations of the term ‘family business’ emerged alongside the previously critical assessment of family enterprise. Again ‘family business’ was juxtaposed with its

8 Ibid., 199.

9 Sluyterman, ‘Three Centuries of De Kuyper’, 106–7; Sluyterman, ‘Nederlandse Bedrijfs-geschiedenis’, 357–58; Sluyterman, *Kerende Kansen*, 200.

10 Colli, Fernández Pérez, and Rose, ‘National Determinants of Family Firm Development?’, 28–64.

11 See for instance: Astrachan and Shanker, ‘Family Businesses’ Contribution to the U.S. Economy’; Sharma, ‘An Overview of the Field of Family Business Studies’; Fernández Pérez and Colli, *The Endurance of Family Businesses*; Flören, ‘The Significance of Family Business in the Netherlands’.

12 Fernández Pérez and Puig, ‘The Emergence of Family Business Studies’; Sharma et al., ‘The Practice-Driven Evolution of Family Business Education’.

non-family-owned or controlled counterparts but now the pendulum was swinging the other way. Family enterprise escaped the image of being merely a predecessor or an early stage in the development of a company. Instead, it emerged as a viable alternative to the anonymous shareholder company, which lacked connection to local communities, pursued only short-term gains and preferred the interests of its shareholders over longer-term relationships with various stakeholders.¹³ This popular image was also reflected in academia, where the number of published studies on family enterprise increased almost hundred-fold in thirty years' time; 'family business' was indeed booming.¹⁴

What, however, was meant with 'family business' remained open to interpretation. The early investigations of family firms through juxtaposition with the large managerial enterprise defined 'family business' by what it was not; a company with separated ownership and control.¹⁵ This still left a lot of room for variation within the group of family businesses. Such heterogeneity resulted in a wide-ranging field of companies termed 'family businesses', even if they had very little in common. Scholars and experts researching and reshaping the image of 'family business' from the 1980s onwards experienced the difficulty to come to a shared and clear definition, resulting in a plethora of different and divergent definitions and typologies. Although attention to the heterogeneous nature of family businesses increased, general claims and statements still emanated from the field of Family Business Studies. As a result, it has proven difficult for the field to come to generalisable conclusions, creating an epistemological quagmire. After all, for virtually every result based on one definition, a contradictory result can be found based on another definition. Moreover, the absence of a shared definition combined with the heterogeneous character of family enterprise also makes it possible to project anything onto the term 'family business'. It can be innovative or conservative, large or small, local or international, in for the long haul or perennially threatened by the absence or challenge of succession, or all of these combined. 'Family business' and its meaning are in the eye of the beholder.

Political debate

In the second chapter this lack of a clear and accepted definition of the term and the subsequent consequences for its usage became apparent. I examined the political debate in the Netherlands to investigate how the term 'family business' was used and what its connotations were. Using parliamentary records, I have shown that the use of the term 'family business' shifted between 1950 and 2020. The connotation of 'family business' in the Dutch parliament mirrored the development of the historiographical

13 Colli, *History of Family Business*, 13–14.

14 Aparicio et al., 'Family Business Research in the Last Decade. A Bibliometric Review', 36; Sharma, 'An Overview of the Field of Family Business Studies', 1.

15 Jones and Rose, 'Family Capitalism', 3.

debate. The general trajectory was not only one of increasingly positive attitudes towards family enterprise, but the volume of total mentions of 'family business' also grew significantly over time. Indicating the term was used with increasing frequency. Moreover, the absence of a shared definition of the term contributed to the positive connotation of 'family business'.

During the 1950s and 1960s interest in family enterprise in political debates was limited, mentions of 'family business' were low, especially compared to later years this already is a stark difference. Moreover, family enterprise was also assessed more critically. By the end of the 1960s negative connotations of 'family business' peaked. Influenced by the wanting economic state of a few notable large family firms as well as the period's more radical political tendency, the term 'family business' was used more. Processes of industrialisation and modernisation that conflicted with the perceived antiquated nature of family companies, further explain the negative attitudes towards family business during the middle of the twentieth century, echoing the dominant critique in the literature. Indeed, during debates on industrialisation 'family business' was mentioned less but more negatively than during debates on agriculture, signalling how capital-intensive industrialisation connected to critique on family enterprise. From the 1980s onwards the appreciation for family enterprise increased steadily. Explained by scandals and bankruptcies among various large industrial conglomerates as well as newfound enthusiasm for the flexibility of small and medium enterprises and the entrepreneur, this change in attitude towards family business again mirrors the literature.

The remarkable increase in use of the term 'family business' over time is particularly interesting, because it is not only explained by context and literature but also by the lack of a shared definition of family enterprise. The lack of a clear definition results in contradictory usage of the term 'family business'. Political opponents can refer to family businesses in the same debate as examples of both failed and successful policies, as emblems of innovation or the custodians of tradition. The heterogeneity of family firms and the absence of a clear definition allows the term to be used for various political purposes. Anything can be projected on 'family business'. Moreover, the combination of the words 'family' and 'business' creates an impression of familiarity instead of anonymity, many people have kinship with the word family. Making it an ideal formula for politicians seeking re-election by appealing to voters. Viewed as political entrepreneurs in search of profitable elections outcomes, politicians will therefore mention 'family business', especially since the label is ambiguous at best. Allowing it to be used by politicians when it best supports their interests, even if this leads to contradictions with other conceptions of 'family business'. To use the term 'family business' no requirement seems necessary to meet.

Advertising

Family-owned businesses do not use the term in their advertisements. Using newspaper advertisements of five family-owned businesses in the food and drinks sector, the third chapter shows how use of the term 'family business' was very low in these ads. Remarkably, these family-owned firms did not use their family ownership and control in their public communications. Suggesting that while the term 'family business' was increasingly popular in the political debate, it was apparently of less importance to family-owned firms themselves in relation to their merchandise and image. During four periods between 1955 and 1995, the total mentions of 'family business' in advertisements was limited.

Borrowing from impression formation and impression management theory, I used the dimensions of competency and morality to see if family firms reacted to or alluded to the negative and positive connotations of 'family business' in their advertisements. During the 1950s and late 1960s many advertisements by the five companies under research emphasised competency, focussing on innovation, comfort, and quality. This could indicate that family businesses responded to contemporary connotations of 'family business' as backward and incompetent, using ads to prove the opposite. Suggesting that the family background may have been suppressed in favour of a focus on innovation and excellence. However, the emphasis on competency was in line with contemporaneous advertising trends and habits. Moreover, the very sparse expressions of morality throughout all periods reveal that family companies did not leverage their 'softer' side in their advertisements.

Furthermore, the fact that the selected companies followed advertising trends instead of emphasising their own family connection, shows that these companies did not prefer to use the term 'family business' or emphasise its connotations in their communication to costumers. Indeed, while themes of heritage and tradition were sometimes employed in advertisements, this was still in line with contemporaneous trends. During the closing decades of the twentieth century nostalgia and authenticity became popular approaches in advertising, with some even proclaiming a 'nostalgia boom'.¹⁶ So, when a few advertisements did finally show elements of tradition or heritage this more likely stemmed from following contemporary trends than a deliberate choice to strategically advertise the 'family business' instead.

The limited use of the term 'family business' in advertisements is remarkable considering the substantial increase in mentions of the term in the political debate. It would suggest that the term is not that important to the companies to which it could apply. Considering that emphasising the family nature could moreover be an easily employed advantage in differentiating the company from competitors – a prime goal of advertising – it is even more remarkable. Yet still these companies do not use the

16 Keith Naughton and Bill Vlasic, 'The Nostalgia Boom: Why the Old Is New Again', *Business Week*, 1998.

term ‘family business’. The sample of companies could have skewed these results since their reputation as a family firm may have been established already although this seems unlikely. If these companies had thought it was beneficial to their bottom line to emphasise their family background they probably would have, even if it was generally known that they were family-owned. Moreover, the selected companies all operated in a highly competitive consumer market where every aspect to differentiate oneself from the competition is important. However, the lack of the term ‘family business’ in their advertisements can point towards an overstretch of the term; if many of these companies are family firms, then how would using the term help to differentiate? The persuasive power of the term ‘family business’ appears to be insufficient for companies to apply it in their own advertisement, raising the question when using the term was beneficial to them.

Taxation

Returning to the parliamentary debates – where the term ‘family business’ is used – the fourth chapter investigated how the term was used in debates on inheritance and endowment tax. In these debates the term was frequently employed to advocate for exemptions for family businesses to the inheritance and endowment tax even though a clear definition remained elusive. The parliamentary history of the inheritance and endowment tax shows how the ‘family business’ frame was instrumental for the introduction of the *Bedrijfsopvolgingsregeling* (BOR). Projecting an image of suffering and vulnerable family firms, lobbyist and politicians of various political persuasions advocated since the 1980s for the continuous expansion of exemptions to the inheritance and endowment tax. Connecting family enterprise with the threat of liquidity problems proved to be a successful strategy in achieving results.

Calls for exemptions to the inheritance and endowment tax have been made since its introduction in 1956. Focussed on the supposed harsh consequences of the tax for inheritors – and the impact the tax bill would supposedly have on them – these early calls were shot down by successive governments, emphasising the lack of evidence that this was the case. Employing such policy frames, focussed on evidence and effects, subsequent cabinets of different political leanings refused to create an exemption. Only when a personal experience frame of suffering family firms was employed, were calls to create exemptions successful, even though evidence for much of the statements about supposed hurt family firms was shaky or even entirely absent. Indeed, from the 1990s onwards politicians, assisted by interest groups and lobbyists, were continuously successful in expanding the BOR. Establishing an increasingly lower tax rate for transferred business assets by invoking the plight of suffering family firms and using the term ‘family business’.

The frame of suffering family firms effectively capitalised on the ambiguity surrounding the definition of ‘family business’. Just as the frame of the *middenstand* in the 1950s had

proved powerful to alleviate the tax burden a bit. The *middenstander*-frame established a protagonist that had just enough ambiguity to be agreeable to a large group that it could be deserving of special treatment. In its wake though, wealthy families and others would also profit from exemptions aimed at the *middenstand*. Similarly in the absence of a shared and clear definition of the term ‘family business’, the personal experience frame was able to present family enterprise as a deserving protagonist that was threatened by an antagonist in the form of inheritance and endowment tax causing liquidity problems. The term ‘family business’ was used to successfully advocate for an exemption, while the actual tax exemption was – and still is – open to all businesses because a clear definition of ‘family business’ remains absent.¹⁷

The use of the term ‘family business’ in these debates shows the consequences of its increasing popularity and positive connotations while a shared definition of the term remains elusive. Using ‘family business’ as a justification for policy creates a dichotomy between political rhetoric and reality, in this case fiscal practice. Under the guise of support for struggling family firms wealth is transferred without taxation. This could be construed positively as an unfortunate but unavoidable effect of business law, analysis of the US campaign for repeal the estate tax suggests however that deliberate obfuscation can also be a successful strategy to create tax loopholes.¹⁸ The term ‘family business’ could have very well been used in the Dutch debate to similar ends. The fact that evidence of family firms struggling because of the inheritance and endowment tax remains absent, combined with the very public involvement of interest groups and lobbyists, would suggest that is highly likely. Moreover, the very high percentage of wealth that is held as business assets in companies in the Netherlands should give enough reason to pause and critically consider the use of the term ‘family business’ in this debate.

All in all, this dissertation shows that use of the term ‘family business’ increased as its connotation became more positive. Although negative connotations still occurred in the 1950s and 1960s they largely disappeared after the 1980s in the Netherlands. Despite this increase in usage and popularity, a shared definition of the term ‘family business’ did not materialise. Family-owned companies did not use the term in their newspaper advertising, but the term did play an important role in the creation of a big tax exemption. Use of the term ‘family business’ appears to be driven by other motives than simply specifying a type of business. Indicating that use of the term ‘family business’ should not be accepted at face value. The absence of a clear and accepted definition allows for strategic use of the term ‘family business’ and deliberate adaptation of what the term entails. This can be used to influence perceptions of (family) firms and in turn political decision-making. The ambiguity surrounding the term ‘family business’ holds

17 Mhlmann and Essen, ‘Evaluatie fiscale regelingen gericht op bedrijfsoverdracht’, 13.

18 ‘Spending Millions to Save Billions. The Campaign of the Super Wealthy to Kill the Estate Tax’, 14.

therefore significant political implications. The study of 'family business' necessitates a more critical approach since a shared and clear definition remains elusive.¹⁹

In the literature on family business such critical assessment is now underrepresented. Although some scholars have recognised the inherent difficulty in understanding family enterprise without a shared definition of 'family business', attention to the consequences of a elusive shared definition has been scant outside of academia.²⁰ Recent attention to the heterogeneity of family enterprise has shed light on the differences between family firms. However, comparisons, implicitly or explicitly, with non-family firms nevertheless remain a substantial part of the literature and research agendas. Moreover, the close ties between family firms and scholars through funding, advise, and consultancy strain a prudent distance between researcher and their subject. This dissertation shows one possible path towards a more critical understanding of family enterprise. By investigating how the term 'family business' was used it becomes possible to see how its presentation and perception were constructed and determined how businesses were evaluated.

A fruitful avenue for future research, a focus on perception can also move research beyond the endless typologies and debates on definitions as well as the comparisons with non-family business. If a clear and shared definition of family business remains absent, it raises the question if the distinction between family and non-family business is worthwhile. Although the absence of a definition may have contributed to the rising popularity of family enterprise, it has not however provided more clarity. Investigating the perception of family business on the other hand not only contextualises family enterprise by situating it in broader environments, it moreover shows its contingent history. The transition in the use of the term 'family business' as well as the changing connotation from negative to positive, shows that the appreciation for family enterprise is not fixed, and could force scholars to think more about what happened to the negative aspects of family firms. Did these elements disappear, are they valued differently or just ignored?

This dissertation has also shown how the use of digital source collections can enhance understanding of family enterprise. Not only do these collections provide an alternative to the business archives so familiar to many business historians, but they moreover provide an opportunity to ask different questions about family enterprise. Indeed, without the swath of digitised newspapers and parliamentary records investigating the use of a term like 'family business' would be much harder. Using methods from digital humanities these digital collections can offer a treasure trove of

19 Presumably evident but for the purpose of clarification: critically does not mean to take an adverse or disparaging view on family enterprise. Instead, it is taken from critical analysis and theory as developed by the Frankfurter Schule.

20 Vanessa Diaz-Moriana, et al., 'Defining Family Business: A Closer Look at Definitional Heterogeneity' in *The Palgrave Handbook of Heterogeneity among Family Firms*, ed. Esra Memili and Clay Dibrell (Cham: Springer International Publishing, 2019): 336-338.

information on the position of firms in society and further understanding of the role of businesses played. Moving beyond the business archive, these source collections also provide a path forward from the many case studies on family firms, that, considering the clear definitional problems of 'family business' and its heterogeneity, can be problematic. Using sources from the environment in which firms operate and interact with instead of the firm itself, will contribute to better contextualisation.

Indeed, newspaper and magazines contain a swath of source material to further explore the shifting connotations and perceptions of 'family business' that I have not been able to use in this dissertation. Not least through the connections between news outlets and their owning families. Moreover, the penchant for nostalgia in late twentieth-century advertisements, coinciding with the increasing popularity of family enterprise during the same period, raises questions about possible overarching mentalities or trends. Parliamentary and policy documents, an often-overlooked collection of sources in business history, also wait to be further explored. The coordinated lobbying in the inheritance and endowment tax debates warrants further research into the influence of organised business on parliament. Additionally, while the development in perceptions of family business in academia has been investigated more recently, it would be good to further excavate the developments in the field of Family Business Studies and business schools to see how the term of 'family business' was used over time.²¹ Finally, my investigation limited itself to the Netherlands. While the trajectory in the literature suggests that the perception of family enterprise might have shifted in other countries as well, it would be worthwhile to investigate this. Especially outside of Europe where both family firms and large managerial enterprise have developed differently and were received differently.²²

Expanding on the critical assessment of 'family business', a possible different avenue of research could be to further excavate the relationship between the reappraisal of family enterprise and the rise of neoliberalism. Although underdeveloped in this dissertation, literature as well as my results show enough hints to warrant a further exploration of the reciprocity between the two.²³ Alternatively, forging a stronger connection with debates on economic inequality will also further problematise the current assessment of family enterprise. Although some scholars have mentioned the role of family enterprise in perpetuating inequality, it remains an underdeveloped part of the literature.²⁴ Considering the lobby of family firm advocates in the political sphere in the past and present, the role of interests group in presenting and defending family enterprise also deserves more attention. Current debates in the Netherlands on

21 Fernández Pérez and Puig, 'The Emergence of Family Business Studies', 24.

22 Rose, 'Introduction', xiv.

23 Melinda Cooper, 'Family Capitalism and the Small Business Insurrection', *Dissent* 69, no. 1 (2022): 96-106; Bob Bercher, 'The Family and Neoliberalism: Time to Revive a Critique', *Ethics and Social Welfare* 6, no. 2 (2012): 157-167.

24 Carney and Nason, 'Family Business and the 1%', 1193 et seq.

the possibilities of curtailing the BOR and the vocal backlash against these suggestions show the visible and invisible power of the family business lobby.²⁵ Furthermore, recent high profile corporate privatizations that might signal a move away from shareholder capitalism back towards the fusion of ownership and control of the nineteenth century also warrant further exploration of perceptions of family enterprise.

Finally, the original research project underlying this dissertation set out to investigate the contribution of family business to creating sustainable cooperation and resilient societies. This dissertation may not have answered that specific question, it has however pointed towards the questions that need answering. Moving beyond comparisons of family and non-family firms and the many different conceptions of family business, this dissertation shows that the focus should not be one type of company as instrumental to building resilience societies. Instead, the question that needs answering is: what are the aspects in businesses that can contribute to resilient societies and fight the threats to it. Rather than focussing on the incredibly heterogeneous group of family firms and searching to probably no avail for common aspects that family firms – whatever that may be – share that might contribute to sustainable cooperation. There will be family-owned business that do contribute to sustainable cooperation, but there will also be those that do not. By investigating all businesses, the focus will be on the behaviour and actions that can contribute to cooperation and not only on a simple juxtaposition between ownership and management structures, between family and non-family firms.

This dissertation opened by proclaiming that family business is booming, and indeed it is clear that the family firm is more popular than ever. Yet, what exactly is meant by ‘family business’ is not as clear. Although this ambiguity has contributed to the popularity of the term, it would also suggest that the term’s effectiveness diminishes. If after all it is not clear what a ‘family business’ is, why would you use the term? The ever-increasing popularity of the term ‘family business’ and its positive connotations however suggests that this question is moot. Moreover, use of the term appears to be also driven by other motives than simply specifying a type of business. The remarkable difference between the use, or avoidance, of the term ‘family business’ in advertisements of family-owned firms and the frequent use in the debates on taxation, show that the term ‘family business’ is employed to influence perceptions of family enterprise and political decision-making. The increasing use of different conceptions of the term in parliament underlines this. A critical attitude towards use of the term is therefore a necessity. The absence of a clear and accepted definition allows for strategic use of the term ‘family business’ and deliberate adaptations of what it means. This can be used to influence perceptions of (family) firms and in turn political

25 See for instance: Carola Houtekamer and Merijn Rengers, ‘Zo. Nu Eerst Een Belastingvoordeel. Hoe de Bavaria-Familie Het Uitstekend Voor Zichzelf Regelde’, *NRC Handelsblad*, 2 August 2024; Möhlmann and Essen, ‘Evaluatie fiscale regelingen gericht op bedrijfsoverdracht’; Hoogeveen, *De Kwaliteit van de Fiscale Bedrijfsopvolgingswetgeving*, 500.

decision-making. The ambiguity surrounding the term 'family business' therefore holds significant political implications. That the policy outcomes of the inheritance tax debates have established a tax exemption that applies to all kinds of businesses should indeed be read as a warning that use of the term 'family business' is anything but straightforward. 'Family business' may be booming, its use carries however also hidden costs.

From Rags to Riches

Summary: Changing perceptions of Family Business in the Netherlands, 1945-2019

The story of how the term ‘family business’ was used and the connotations it carried, echoes an archetype favoured by many chroniclers of family firms: a story from rags to riches. From a criticised and obsolete type of business it transformed over time not only into a popular and celebrated example of entrepreneurial spirit, but also became known as the backbone of many a modern economy. In this dissertation I set out to investigate this transformation of ‘family business’ by following the use of the term and the connotations it carried. The story however is not just a simple success story as the archetype normally implies. This dissertation shows that beneath the unassuming use of term ‘family business’ lie strategic considerations and political implications.

The literature on family business struggled with question what it exactly is. Before, and even well into, the twentieth century, the dominance of family enterprise on economic activity was so ubiquitous that articulating its difference from the few legal and organisational alternatives appeared unnecessary. The business was a family business. With the advent of the large managerial enterprise from the late nineteenth century onwards, this changed. The technological innovations of the Second Industrial Revolution had reshaped production and distribution in capital-intensive industries and led to an organisational revolution in companies. Ownership and control, once fused in a family firm, became separated. The evermore complex processes of production and distribution removed owning families more and more from their day-to-day involvement with the firm in favour of professional managers. Capital needed to finance the investments required was increasingly sourced outside the family. The

advent of these large managerial enterprises provided the antithesis for the family firm, influencing the debate about what it is heavily by negation.

The assumption that family firms were inherently limited in their resources and therefore unable to take advantage of the innovation of the Second Industrial Revolution, could readily be employed to criticise family business. Indeed, the depiction of the large managerial enterprise succeeding family enterprise gave rise to an interpretation of family business as being an inadequate and outdated type of business, a remnant of developing economies. Lacking both the financial and human capital to make the required investments needed to sustain growth in capital intensive industries, the role of family enterprise appeared to have run its course. In the Netherlands, family enterprise was met with such scepticism during the 1950s and 1960s. The privileged position of families inheriting capital and property did not fit well with a rising focus on egalitarianism in Dutch society and politics. Indeed, the choice for family members over (better) educated, professional salaried managers, ran contrary to the ideals of democratising the workplace and society as well as budding meritocratic tendencies. Moreover, family firms were suspected of frustrating economic recovery and especially growth, by limiting their plans for expansion and investment to the size of their family capital. Intent on retaining family control over their companies, families were thought to be distrustful of attracting capital outside of the family. Instead, they strived to finance their enterprise only with available family capital. Limiting their capacity for growth significantly. 'Family business' was therefore greeted with suspicion and caution.

However, the resilience of family enterprise in developed economies caused this assessment of family firms to shift. The continued presence of family-owned and controlled companies in many Western economies was at loggerheads with the idea that these firms were only an early stage in the evolution of a business towards a large managerial company. Mixed-economic results and more critical analyses of supposed universalism of large managerial enterprise moreover put the spotlight on family enterprise. Stimulated further by the burgeoning field of Family Business Studies, more positive connotations of the term 'family business' emerged from the 1980s onwards. Again 'family business' was juxtaposed with its non-family-owned or controlled counterparts but now the pendulum was swinging the other way. It emerged as a viable alternative to the anonymous shareholder company, which lacked connection to local communities, pursued only short-term gains and preferred the interests of its shareholders over longer-term relationships with various stakeholders.

Yet, the struggle with what 'family business' exactly meant remained. Early explorations defined 'family business' by what it was not; a company with separated ownership and control. This still left a lot of room for variation within the group of family businesses. Such heterogeneity resulted in a wide-ranging field of companies termed 'family businesses', even if they had very little in common. Scholars and experts researching and reshaping the image of 'family business' from the 1980s onwards

experienced the difficulty to come to a shared and clear definition, resulting in a plethora of different and divergent definitions and typologies. Nevertheless, conclusions and generalisation about family enterprise abounded. As a result, it has proven difficult for the field to come to generalisable conclusions, creating an epistemological quagmire. After all, different definitions lead to different outcomes. The absence of a shared definition combined with the heterogeneous character of family enterprise also makes it possible to project anything onto the term 'family business'. It can be innovative or conservative, large or small, local or international, in for the long haul or perennially threatened by the absence or challenge of succession, or all of these combined.

In the second chapter this becomes evident. Using parliamentary records to investigate the connotation and use of the term 'family business', it becomes clear that references of 'family business' in the political debate mirror the development of the historiographical debate. Family enterprise is assessed with increasing enthusiasm and the volume of total references in parliament to 'family business' grew over time. In absence of a shared and accepted definition, politicians were moreover able to make the most diverse claims about family firms in support of their arguments. During the 1950s and 1960s interest in family enterprise in political debates was limited, mentions of 'family business' were low. Family enterprise was also assessed more critically. By the end of the 1960s negative connotations of 'family business' peaked, influenced by the wanting economic state of a few notable large family firms as well as the period's more radical political tendency. Processes of industrialisation and modernisation that conflicted with the perceived antiquated nature of family companies exacerbated criticism of the family enterprise. From the 1980s onwards however appreciation for family enterprise increased steadily, buoyed by changing political winds, reappraisal of entrepreneurship, as well as a growing aversion towards anonymous multinationals. The absence of a clear definition stimulated the term's increasingly frequent use and popularity. Yet, it resulted in contradictory usage of the term as well. Political opponents could refer to family businesses in the same debate as examples of both failed and successful policies, as emblems of innovation or the custodians of tradition. The absence of a clear and accepted definition of 'family business' allowed the term to be used for various political purposes. Politicians could refer to it whenever it fit their interests, even if this led to contradictory conceptions of 'family business'. To use the term 'family business' no requirement seemed necessary to meet, raising the question how family-owned business presented themselves.

Family-owned businesses did not use the term in their advertisements. Using newspaper advertisements by five family-owned businesses in the food and drinks sector, the third chapter shows how references to the term 'family business' were remarkably sparse in these ads. Even though the term 'family business' was increasingly popular in the political debate, it was apparently of less importance to family-owned firms themselves, in relation to their merchandise and image. Many ads during the

1950s and 1960s did emphasise the competency of the companies under research. Although this might appear as a response to contemporary connotations of ‘family business’ as backward and incompetent, the emphasis on competency was in line with advertising trends and habits of the time. Moreover, references to the ‘softer’ side of family enterprise, such as a focus on stakeholders or sponsorship were also limited. Themes of heritage and tradition were sometimes employed in advertisements in the later decades, but this was also in line with contemporaneous trends. Nostalgia and authenticity became popular approaches in advertising at the end of the twentieth century. Considering that emphasising the family nature could have been easily employed to differentiate the company from competitors – a prime goal of advertising – the lack of references to ‘family business’ is even more remarkable. The persuasive power of the term ‘family business’ appears to have been insufficient for companies to apply it in their own advertisement.

Returning to the parliamentary debates – where the term ‘family business’ was frequently used – the fourth chapter shows when the term did carry persuasive power: during debates on the inheritance and endowment tax. From the 1980s onwards, the term was regularly employed to advocate for an exemption to the inheritance and endowment tax (bedrijfsopvolgingsregeling, BOR), even though a clear definition remained elusive. Calls for exemptions to the inheritance and endowment tax had been made since its introduction in 1956. Yet, successive governments had shot down these proposals focussing on the lack of evidence that such exemptions were necessary. Only when members of parliament, assisted by interest groups and lobbyists, began using frames of suffering ‘family businesses’ from the 1980s onwards, were they successful in establishing exemptions to the inheritance and endowment tax. These frames masked the lacking evidence for a supposed liquidity threat caused by the tax. Moreover, in absence of a clear and accepted definition of the term ‘family business’, family enterprise could be presented as a deserving protagonist that was threatened by an antagonist in the form of inheritance and endowment tax causing liquidity problems. The term ‘family business’ was used to successfully advocate for an exemption, while the actual tax exemption was – and still is – open to all businesses because a clear definition of ‘family business’ remains absent. Showing not only the consequences of the term’s increasing popularity and positive connotations while a shared definition of the term remains elusive, but also how this can be strategically used influence perceptions of family enterprise and political decision-making.

This dissertation shows that use of the term ‘family business’ appears to be driven, at least partly, by other motives than simply specifying a type of business. The remarkable difference between the use, or avoidance, of the term ‘family business’ in advertisements of family-owned firms and the frequent use in the debates on taxation, show that the term ‘family business’ is employed to influence perceptions of family enterprise and political decision-making. The increasing use of different conceptions

of the term in parliament underlines this. Instances of term 'family business' should therefore not be accepted at face value. The absence of a clear and accepted definition allows for strategic use of the term 'family business' and deliberate adaptation of what the term could mean. This can be used to influence perceptions of (family) firms and in turn political decision-making. The ambiguity surrounding the term 'family business' holds significant political implications. The study of 'family business' therefore necessitates a more critical approach. Use of the term 'family business' is not straightforward or necessarily family friendly.

Voor een dubbeltje geboren

Samenvatting: De veranderende kijk op het familiebedrijf in Nederland van 1945 tot 2019

‘Wie voor een dubbeltje geboren wordt, zal nooit een kwartje worden.’ Voor het familiebedrijf is niets minder waar. De perceptie van het familiebedrijf veranderde in de afgelopen decennia drastisch. Van een bekritiseerd en gedateerd type bedrijf veranderde het in een gevierd en populair boegbeeld van ondernemerschap en werd het in menig moderne economie op het schild gehesen als de ruggengraat van die economie. In dit proefschrift heb ik deze veranderende kijk op het familiebedrijf onderzocht door het gebruik en de connotaties van de term ‘familiebedrijf’ te onderzoeken. Dit proefschrift laat zien dat achter ogenschijnlijk neutraal gebruik van de term ‘familiebedrijf’ strategische overwegingen en politieke implicaties schuilgaan.

Wat de term ‘familiebedrijf’ precies betekent, heeft de literatuur erover sterk beïnvloedt. Het familiebedrijf was voor en tijdens het begin van de twintigste eeuw zo alomtegenwoordig dat het onzinnig leek om er een definitie van te geven. Er waren immers weinig alternatieven. Het bedrijf was een familiebedrijf. Vanaf het einde van de negentiende eeuw kwam daar verandering in met de introductie van de *large managerial enterprise*, de managergeleide onderneming. De technologische innovaties van de Tweede Industriële Revolutie veroorzaakte grote veranderingen in de productie- en distributieprocessen van de kapitaalintensieve industrie. Dit leidde ook tot een organisatorische revolutie in deze bedrijven. Eigendom en bestuur, voorheen verenigd in de familie van het familiebedrijf, werden gescheiden. De steeds complexere productie- en distributieprocessen vereisten meer en meer expertise en kapitaal. Familieleden werden vervangen door professionele managers, opgeleid om deze nieuwe processen te leiden. Familiekapitaal maakte plaats voor extern kapitaal

om noodzakelijke investeringen mogelijk te maken. De managergeleide onderneming werd het alternatief voor het familiebedrijf en gaf daarmee impliciet ook een definitie voor het familiebedrijf.

Het idee dat het familiebedrijf niet in staat zou zijn om van de innovaties van de Tweede Industriële Revolutie te kunnen profiteren door een gebrek aan expertise en kapitaal, kon ook gebruikt worden om het familiebedrijf te bekritisieren. De opkomst van de managergeleide onderneming leidde tot een visie op het familiebedrijf als een onderontwikkelde, eerste fase in het leven van een bedrijf op weg naar het summum van de managergeleide onderneming. Het familiebedrijf werd weggezet als een achterhaald type bedrijf, een overblijfsel uit vervlogen tijden. Door een gebrek aan financieel en menselijk kapitaal leek de rol van het familiebedrijf uitgespeeld in de moderne economie. In Nederland was dit beeld van het familiebedrijf sterk aanwezig in de jaren 1950 en 1960. De geprivilegieerde positie van families die een bedrijf en vermogen kregen door middel van overerving paste niet goed bij nieuwe ideeën over een meer egalitaire samenleving in de politiek. De voorkeur om familieleden aan te nemen in plaats van (beter) opgeleide, professionele managers druiste bovendien in tegen nieuwe meritocratische idealen en de wens voor een democratische samenleving. Daarnaast werd gedacht dat familiebedrijven economisch herstel en vooral groei frustreerden door investeringen in innovatie te beperken tot de omvang van hun beschikbare familiekapitaal. Om controle over het familiebedrijf te behouden zouden zij te terughoudend zijn om extern kapitaal aan te trekken en daarmee hun groeivermogen beperken. Het familiebedrijf werd dan ook met de nodige argwaan en scepsis begroet.

Dat het familiebedrijf gedurende de twintigste eeuw toch bleef bestaan in ontwikkelde economieën zorgde er echter voor dat deze kritische blik op het familiebedrijf begon te verschuiven. Het bestaan van succesvolle grote familiebedrijven die konden blijven innoveren stond op gespannen voet met het idee dat deze bedrijven slechts een beginstadium waren in de evolutie van een bedrijf naar de managergeleide onderneming. Door tegenvallende economische resultaten van managergeleide ondernemingen en nieuwe kritische analyses van het veronderstelde universele karakter van deze bedrijven onstonden er steeds positiever connotaties van de term 'familiebedrijf'. De opkomst van de Familiebedrijfskunde vanaf de jaren 1980 droeg daar verder aan bij. Opnieuw werd het 'familiebedrijf' afgezet tegen zijn niet-familiale tegenhangers, maar nu kwam het beter uit de bus. Het stak positief af tegen de anonieme multinationals en de aandeelhoudersbedrijven, die maar mondjesmaat verbinding zochten met lokale gemeenschappen en bevangen waren door het kortetermijndenken van de aandeelhouders op zoek naar snelle winst.

Toch bleef het nog onduidelijk wat het 'familiebedrijf' dan precies was. Het kon dan weliswaar afgezet worden tegen dat wat het niet was: een bedrijf met gescheiden eigendom en bestuur. Er bleef nog veel ruimte voor variatie over binnen de groep

zogenoemde ‘familiebedrijven’. Zoveel heterogeniteit resulteerde in een breed scala aan bedrijven die onder de noemer ‘familiebedrijf’ vielen, ook al hadden ze weinig gemeen. Onderzoekers die van af de jaren 1980 het familiebedrijf onderzochten ondervonden de moeilijkheden om tot een duidelijke en gedeelde definitie te komen. Het resultaat was een overvloed aan verschillende uiteenlopende definities en typologieën van ‘familiebedrijf’. Ondanks het gebrek aan een gedeelde definitie, tierden conclusies en generalisaties over het ‘familiebedrijf’ welig, met een epistemologisch moeras voor de Familiebedrijfskunde tot gevolg. Verschillende definities leiden immers tot verschillende uitkomsten. Het ontbreken van een gemeenschappelijke definitie in combinatie met het heterogene karakter van de term ‘familiebedrijf’ maakt het bovendien mogelijk om de meest uiteenlopende eigenschappen te projecteren op het begrip ‘familiebedrijf’. Het kan innovatief of conservatief zijn, groot of klein, lokaal of internationaal, gefocust op de lange termijn of vooreeuwig bedreigd door de afwezigheid van erfgenaam. Wat het ‘familiebedrijf’ is, kan voor iedereen anders zijn.

In het tweede hoofdstuk komt dit naar voren. Aan de hand van een analyse van de *Handelingen* blijkt dat verwijzingen naar ‘familiebedrijf’ in het politieke debat deze ontwikkeling in het historiografische debat weerspiegelen. Familiebedrijven werden met toenemend enthousiasme beoordeeld en het gebruik van het woord ‘familiebedrijf’ in het parlement groeide vanaf de jaren 1980. Door het ontbreken van een gedeelde en geaccepteerde definitie konden politici bovendien de meest uiteenlopende beweringen over familiebedrijven doen ter ondersteuning van hun argumenten. In de jaren 1950 en 1960 was de belangstelling voor familiebedrijven in politieke debatten beperkt, het aantal keer dat het woord viel was laag, het familiebedrijf werd ook kritischer beoordeeld. Tegen het einde van de jaren 1960 bereikten de negatieve connotaties van ‘familiebedrijven’ een hoogtepunt. Werkloosheid als gevolg van het faillissement van een aantal grote familiebedrijven en de meer radicale politieke koers in die periode droegen daaraan bij. Daarnaast voedde de focus op industrialisatie en modernisering de kritiek op het familiebedrijf, dat vanwege het vermeende verouderde karakter niet mee kon komen. Een veranderende politieke wind, herwaardering van ondernemerschap en een groeiende afkeer van anonieme multinationals en grootbedrijven deden de waardering voor het familiebedrijf vanaf de jaren 1980 gestaag stijgen. Ook het ontbreken van een duidelijke definitie droeg bij aan die hernieuwde populariteit. Toch leidde die afwezigheid ook tot tegenstrijdige opvattingen over het familiebedrijf. Politieke opponenten konden in hetzelfde debat verwijzen naar familiebedrijven als exponenten van zowel mislukt als succesvol beleid, als lichtend voorbeeld van innovatie of als hoeders van traditie. Door het ontbreken van een duidelijke en algemeen aanvaarde definitie van ‘familiebedrijf’ kon de term voor verschillende politieke doeleinden worden gebruikt. Politici konden ernaar verwijzen wanneer hun belang diende, zelfs als dit leidde tot tegenstrijdige opvattingen over ‘familiebedrijf’. Om de term ‘familiebedrijf’ te gebruiken, leek het niet nodig

om aan een eis te voldoen, wat de vraag oproept hoe familiebedrijven zichzelf dan presenteerden.

Familiebedrijven gebruikten de term niet in hun eigen advertenties. Aan de hand van de krantenadvertenties van vijf familiebedrijven in de voedingsindustrie blijkt in hoofdstuk drie hoe opvallend schaars de verwijzingen naar de term ‘familiebedrijf’ in deze advertenties waren. Hoewel de term ‘familiebedrijf’ steeds populairder werd in het politieke debat, was het voor familiebedrijven zelf blijkbaar minder van belang om hun handelswaar er mee aan te prijzen. Veel advertenties in de jaren 1950 en 1960 benadrukten de vakkundigheid van de onderzochte bedrijven. Hoewel dit misschien lijkt op een reactie op de toenmalige connotaties van ‘familiebedrijven’ als incompetent en ouderwets, was de nadruk op vakkundigheid en competentie in lijn met reclametrends en -gewoonten van die tijd. Bovendien waren verwijzingen naar de ‘zachtere’ kant van familiebedrijven, zoals een focus op relaties met stakeholders of sponsoring, ook maar zeer beperkt aanwezig in de onderzochte advertenties. Hoewel hun verleden en erfenis in de latere onderzochte decennia soms werden gebruikt in advertenties, kwam ook dit overeen met de trends van die periode. Het benadrukken van authenticiteit door middel van nostalgie werd aan het einde van de twintigste eeuw populair in reclames. Gezien het feit dat het benadrukken van het familiale karakter gemakkelijk had kunnen worden gebruikt om het bedrijf te onderscheiden van concurrenten - een belangrijk doel van reclame - is het ontbreken van verwijzingen naar ‘familiebedrijf’ des te opmerkelijker. De overtuigingskracht van de term ‘familiebedrijf’ lijkt onvoldoende te zijn geweest voor bedrijven om deze in hun eigen reclame toe te passen.

Die overtuigingskracht lijkt wel aanwezig te zijn in parlementaire debatten, waar de term niet alleen veelvuldig werd gebruikt, waar het ook van invloed was op de uitkomsten, zoals het vierde hoofdstuk laat zien aan de hand van een analyse van debatten over de successiewet. Vanaf de jaren 1980 werd de term ‘familiebedrijf’, ondanks het gebrek aan een eenduidige definitie, regelmatig gebruikt om te pleiten voor een vrijstelling van de erfbelasting. Sinds de invoering van de successiewet in 1956 werd meermaals aangedrongen op vrijstellingen van de successie- en schenkingsrechten. Toch hadden opeenvolgende regeringen deze voorstellen afgeschoten door te wijzen op het gebrek aan bewijs dat dergelijke vrijstellingen noodzakelijk waren. Pas toen Kamerleden, bijgestaan door belangengroepen en lobbyisten, vanaf de jaren 1980 frames van getroffen ‘familiebedrijven’ begonnen te gebruiken, slaagden ze erin uitzonderingen op de successie- en schenkingsrechten te verkrijgen. Deze frames maskeerden het gebrek aan bewijs voor de vermeende liquiditeitsproblemen als gevolg van de belasting. In combinatie met de nog steeds ontbrekende definitie konden deze frames het familiebedrijf presenteren als een zielig slachtoffer, bedreigd door de erfbelasting. De term ‘familiebedrijf’ werd met succes gebruikt om te pleiten voor een vrijstelling, terwijl de uiteindelijke vrijstelling open stond – en nog steeds staat – voor

alle bedrijven omdat een duidelijke definitie van ‘familiebedrijf’ ontbreekt. Het toont niet alleen de gevolgen van de toenemende populariteit en positieve connotaties van de term terwijl een gedeelde definitie van de term ongrijpbaar blijft, maar ook hoe deze onduidelijkheid omtrent de definitie strategisch kan worden gebruikt om de blik op het familiebedrijf en politieke besluitvorming te beïnvloeden.

Dit proefschrift laat zien dat het gebruik van de term ‘familiebedrijf’ meer behelst dan het louter specificeren van een type bedrijf. Het ontbreken van de term in reclame-uitingen van familiebedrijven en het veelvuldige gebruik ervan in debatten over erfbelasting, laat zien dat de term ‘familiebedrijf’ gebruikt kan worden om de perceptie van familiebedrijven en politieke besluitvorming te beïnvloeden. De toenemende frequentie van de term in het parlement onderstreept dit. Wanneer de term ‘familiebedrijf’ opduikt moet daarom kritisch worden gekeken wat er wordt bedoeld en waarom het wordt gebruikt. Het ontbreken van een duidelijke en gedeelde definitie maakt het mogelijk om de term “familiebedrijf” strategisch in te zetten en de betekenis bewust aan te passen om de perceptie van (familie)bedrijven en daarmee politieke besluitvorming te beïnvloeden. De ambiguïteit rond de term ‘familiebedrijf’ en het gebruik van de term hebben daarmee belangrijke politieke implicaties. De studie van familiebedrijven vraagt dan ook om een kritischer benadering dan nu het geval is. Het gebruik van de term familiebedrijven is ten slotte niet zonder gevolgen.

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Curriuclum vitae

Ewout Hasken is currently attached to Utrecht University as a lecturer in Social and Economic History at the History department. After completing his undergraduate degrees in Political Science and History at the University of Amsterdam, he obtained an MPhil in Modern European History from the University of Cambridge, Queens' College. In September 2018 he started as a PhD candidate in the SCOOP programme at the History department of Utrecht University. His interests range from the interplay between political developments and socio-economic developments during the twentieth century to the increasingly prominent role of framing and perceptions in political debate and decision-making.

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