

# MIDDLE DUTCH TIJNS AND CIJNS, TWO TERMS FOR ONE TAX<sup>1</sup>



## frequencies, geographical distributions and origin

By Pieter van Reenen

*Present-day Dutch CIJNS and TIJNS both refer to the same medieval tax. In this study I analyse their spelling, pronunciation and geographical distribution in terms of frequencies in two Middle Dutch charter corpora, CRM14 and CGR13, see [middelnederlands.nl](http://middelnederlands.nl).<sup>2</sup> It is my hypothesis that both terms come from census ‘tax’, as used in Mattheus 17, 24 in the Vulgate, and that they are borrowed via two ways: CIJNS via Old French and TIJNS via Old High German.*

### 1. Introduction

*Cijns* and *tijns* denote one and the same tax, which can somewhat broadly be defined as “a regularly recurring payment of money” (p.c. Koen Goudriaan). In present-day Dutch *cijns* and *tijns* are indiscriminately used by medievalists. In Van Tielhof & Van Dam (2006) Dutch peat cultivators pay the count of Holland a small “cijns” (p. 36), which is later (p. 43) referred to as “recognitietijns”. In Middle Dutch the terms used to occur with many different spellings, to which I refer as CIJNS and TIJNS for brevity. The scribes of the count of Holland used both terms, CIJNS being spelled *cens* in a charter dating from 1289 and TIJNS *thinse*, *tiens*, *tiense*, *tiins* (2x), *tins*, *tinse* (4x), *tyense*, *tyns*, *tynse* (2x) in the oldest tijnsregister dating from 1280-1287 (see Gysseling 1977, 824A and 308).

This study provides an analysis of the frequency of CIJNS versus TIJNS and the geographical distribution of both spellings. In addition, I will argue that they come from Matthew 17, 25 as it is found in Latin translations of the

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<sup>1</sup> I am grateful to Fanny Eijkelboom and an anonymous reviewer for many useful comments. The comments of Michiel de Vaan helped me to avoid several mistakes in an earlier version of this study.

<sup>2</sup> CGR13 is a version of the Corpus Gysseling, see Gysseling (1977), used for the maps on [middelnederlands.nl](http://middelnederlands.nl). It exclusively consists of localised charters.

Greek New Testament, for instance the Vulgate, CIJNS being borrowed via Old French and TIJNS via Old High German.

CIJNS and TIJNS have already been examined in Van Reenen (2014), which also dealt with the central vowels and final consonants of the terms. Here the main focus is on the initial consonant group. More on CRM14 and CGR13 can be found on the website [middelnederlands.nl](http://middelnederlands.nl). In the following I refer to the maps on this website as CIJNS(1), CIJNS(3)-(9).

The purpose of section 2 is to classify the many spellings of the initial consonant group of the two corpora into plosives - the TIJNS forms - and affricates/fricatives - the CIJNS forms. The CIJNS forms can be split up again into dentals - CIJNS-*c* and palatals - CIJNS-*ch*. The interpretation of the spellings as sounds is straightforward, the plosive [t] in the case of TIJNS, the dental affricates/fricatives [ts]/[s] in the case of CIJNS-*c*, the palatal affricates/fricatives in the case of [tʃ]/[ʃ]. Sections 3 and 4 discuss the sharp geographical border line between TIJNS and CIJNS, suggesting a relation with Old French in the case of CIJNS, with Middle Low German in the case of TIJNS. CIJNS-*c* also shows a connection with Old French Francien and CIJNS-*ch* with Old French Picard, to which can be added High German ZINS [tsins]. In section 5 I discuss the hypothesis that CIJNS just as ZINS have been derived from the Late Latin term *censum* as used in Matthew 17, 25. Section 6 deals with the origin of TIJNS. It is followed by a conclusion.

## 2. Spellings of the initial consonant group and their pronunciation

Table 1 shows that TIJNS only has two spellings, to be interpreted as [t] and [tʰ]. The aspiration occurs marginally, in less than 5% of the forms. CIJNS has many spellings. The most frequent are *c-*, *ts-*, *s-* and *ch-*, of which *c-* and *ch-* are apparently borrowed from Old French. They can be pronounced as affricates ([ts], [tʃ]) and/or as fricatives ([s], [ʃ]). Where in this respect the Old French spellings are ambiguous, Middle Dutch *ts-* and *s-* for *c-* are not. For Old French *ch-* no obvious Middle Dutch alternatives are available.

Low frequency spellings are *cs-*, *tz-*, *sc-*, *tc-*, *tsc-*, *z-*. They only represent 6% of the total number of CIJNS-*c* forms, and *tch-*, *tg-*, *sch-*, *tsch-* only 4% in CRM14 and 1% in CGR13<sup>3</sup> of CIJNS-*ch*. They can be split up into those beginning with *s-* and those beginning with *t-*, representing respectively fricatives and affricates.<sup>4</sup> Variation between affricates and fricatives of this kind sometimes still is a feature of Modern Dutch, cf. *poli[ts]ie* and *poli[s]ie*

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<sup>3</sup> In these percentages is not included 127x *cs-*. It occurs alternating with *c-* in one document: Q168a28501 in CGR13, see [middelnederlands.nl](http://middelnederlands.nl).

<sup>4</sup> The spelling *sth-* looks to me as not interpretable. I will come back on *tg-*, *tz-* and *z-* below.

(police). All in all the spelling choices of the scribes virtually always make sense if interpreted phonetically in the way I do.<sup>5</sup>

	CRM14	CGR13	IPA
TIJNS			
t	451	3	[t]
th	16	0	[t <sup>h</sup> ]
CIJNS- <i>c</i>			
c	390	229	[ts] or [s]
ts	310	144	[ts]
s	65	79	[s]
cs	0	127	[ts]
tz	24	0	[ts]
sc	3	16	[s]
tc	8	1	[ts]
tsc	11	6	[ts]
z	0	4	[s]
CIJNS- <i>ch</i>			
ch	724	375	[tʃ] or [ʃ]
tch	14	1	[tʃ]
tg	13	0	[tʃ]
sch	2	3	[ʃ]
tsch	2	0	[tʃ]
Other:			
sth	0	1	?
Total	2033	989	3022 total

**Table 1. Frequencies of spelling variants of the initial consonant groups in TIJNS and CIJNS in CRM14 and CGR13. The spellings are followed by how I think they were pronounced. Four groups have been distinguished:**

- (a) TIJNS plosives [t] and [t<sup>h</sup>]
- (b) CIJNS-*c* dental affricates and fricatives [ts] and [s]
- (c) CIJNS-*ch* palatal affricates and fricatives [tʃ] and [ʃ]
- (d) Other no interpretation

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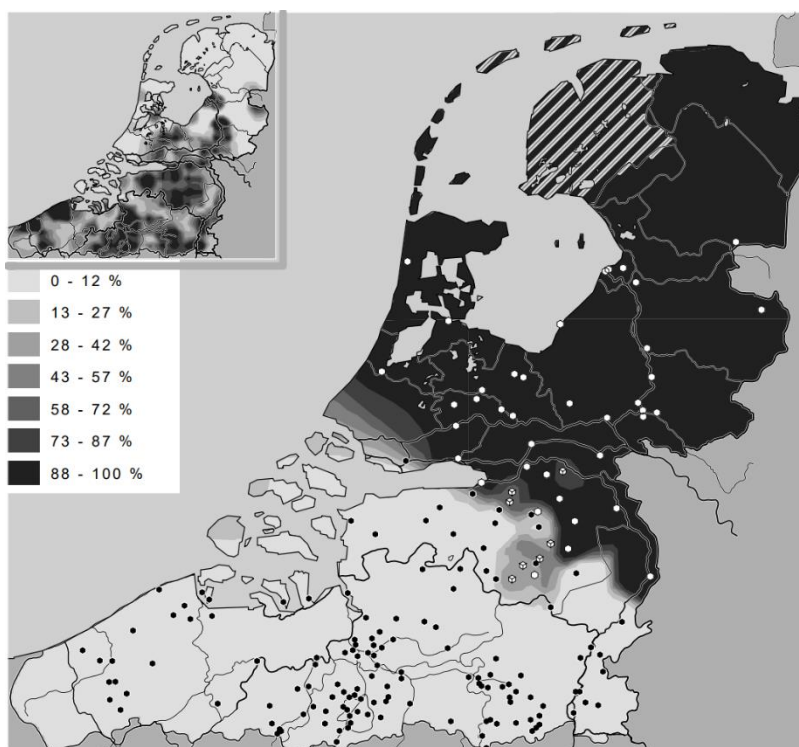
<sup>5</sup> I have interpreted *ty-* and *ti-* in *tyens* and (*ver*)*tiensen* as [ti] rather than [tj] or [tʃ], see section 3. They occur in a charter from region Zutphen and in a charter from Venlo. Leaving them out will have no consequences for map 1. Counting them as forms of CIJNS-*ch* has minimal consequences for the map around Venlo.

Please note:

This table differs in some respects from table 2 in Van Reenen (2014):

- The numbers mentioned are based on a later, more extended version of CRM14.
- A few corrections in the classification of the charters have been implemented.
- Phonetic interpretations have been made more accurate.

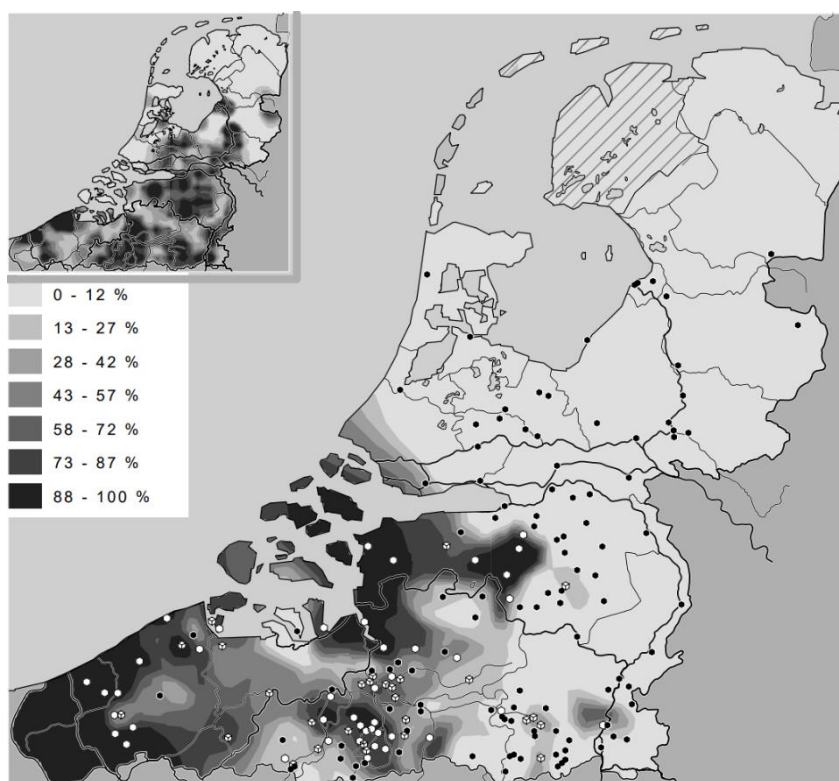
### 3. Geographical distribution of CIJNS, CENS and ZINS



**Map 1. TIJNS (dark, for instance *tijns*, *thyns*, *tiens*) versus CIJNS (light, for instance *cens*, *cheins*, *tsijns*, *chijs*, *cheyse*) in the fourteenth century, see also [middelnederlands.nl](http://middelnederlands.nl) CIJNS(1). For more about the maps, see Wattel and Van Reenen (2010).**

Map 1 shows where CIJNS and TIJNS occur: TIJNS is northern, CIJNS is southern. The border line runs from Holland in the west to north Limburg in the east with a bulge of TIJNS southwards in the east of North-Brabant.

Traditionally the southern border on map 1 is the language border between Dutch and French (Bruxelles still being Dutch speaking in the middle ages). In order to better understand this part of the map we have to look at Old French, to start with.



**Map 2.** CIJNS-*ch* (dark, for instance *chijns*, *chiis*, *tcheinse*, *tscheins*, *scheinse*) versus CIJNS-*c* and TIJNS (light, for instance *tsijns*, *cens*, *tzeys*, *seins*, *tscainse*), [tʃ] and [ʃ] versus [ts], [s] and [t] in the fourteenth century, see also [middelnederlands.nl](http://middelnederlands.nl) CIJNS(3).

In southern Middle Dutch we find CIJNS with all its spellings for the initial consonant group. The abundance of spellings is in the first place due to the fact that, when borrowed from Old French, CIJNS either keeps the French spelling or a Dutch spelling is introduced to reproduce the French pronunciation. A second reason is that it is borrowed from two dialects in Old French: Francien and Picard. There is however no sharp boundary between Francien and Picard. The two dialects could be written in the same area. Carolus-Barré (1952:111) speaks of “l’élément picard’ de la langue écrite francopicarde” [the Picard element in the written Francopicard]. A third reason is that the sounds corresponding to the spellings *c-* and *ch-* in Francien and Picard that were originally pronounced as affricates, in later Old French tend to be reduced to fricatives, Francien [ts] to [s] and Picard [tʃ] to [ʃ]. Thus in Francopicard we find both *cens(e)* with initial consonant pronounced as Francien [ts] or [s], and *chens(e)* with initial consonant pronounced as Picardian [tʃ] or [ʃ]. We find the same pronunciations in southern Middle Dutch. This accounts for the many spellings of the initial group of CIJNS.

Parallel to CIJNS-*c* and CIJNS-*ch* I refer to the Francien forms as CENS-*c* and to the Picard forms as CENS-*ch*.

Map 2 shows where the palatal groups [tʃ] and [ʃ] occur. They tend to cluster in the west and the centre of the south, being rare in the south east. Different from TIJNS and CIJNS, see map 1, there are no sharp boundaries between CIJNS-*c* and CIJNS-*ch*. CIJNS-*c* and CIJNS-*ch* mirror the situation in Old French. The occurrence of CENS-*c* and CENS-*ch* is distinguished in Dees et al. (1980) carte 133 and p. 331. This map and other maps (cartes 27, 59, 117; Dees 1987 cartes 4, 165, 480) show to what extent CENS-*c* and CENS-*ch* are to be found in Somme/Pas-de-Calais, i.e. south of the Middle Dutch CIJNS-*ch* area.

A second area to be looked at is the Old High German speaking area with ZINS [tsins]. If it may be located south of the Old Saxon area, see the maps in Versloot and Adamczyk (2017) and De Vaan (2017), this area starts not far from the border in the south east of the Netherlands, south of the so-called Benrather Line.<sup>6</sup> The 24 occurrences of *tz-* ([ts] in the CRM14 (see table 1) may have a connection to this area. These relatively rare cases – all except one around Sint Truiden and Maastricht, somewhat closer to Old French than to High German – may have been borrowed from Old French combining, however, Dutch spelling (*t*) and High German spelling (*z*) to express [ts]. The area is vaguely visible on map CIJNS(17), see [middelenederland.nl](http://middelenederland.nl).

The *z* ([ts]) is also found in the *Glossarium Bernense* which has, in addition to twice *cens*, once *czins*, one of the oldest forms attested in Middle Dutch. If *czins* stands for [ts]ins, it may be a spelling for High German ZINS. Geographically this makes sense, since the *Glossarium* is localized in Limburg/North-Brabant east, i.e. in the south east of the maps, see De Man & Van Sterkenburg 1977: 77, 79, 423, 425 and *passim*.<sup>7</sup>

#### 4. Geographical distribution of TIJNS

The eastern border on map 1, the present-day Dutch-German border, is linguistically an anachronism. There was no such a thing as a sharp boundary between Middle Dutch and Middle Low German (Old Saxon), see De Vaan (2017, especially chapter 2), Versloot & Adamczyk (2017) and Norton & Sapp (2021) for interesting discussions.

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<sup>6</sup> In present-day Dutch of GTRP (see <https://www.meertens.knaw.nl/mand/database/>) the boundary [t]/[ts] is located near Q121 Kerkrade and Q222 Vaals. These places now are the only ones in the Dutch language area, at least in the GTRP, to have [ts], for example in item 1743 ‘ten’, High German ‘zehn’. From this area to the south east ZINS with [ts]- is to be found. This is parallel to CIJNS-*c* on maps 1 and 2 above.

<sup>7</sup> I consider the four *z*-s in the CGR13 from the regio Bruges, a small minority, as marginal. They undoubtedly are the result of [s] alternating with [z], see Van Reenen (2021).

The initial consonant of TIJNS is [t]. This is the same in Middle Low German (and Old Saxon). Map 1 shows that TIJNS is found in Holland and Utrecht, which makes it undisputably a form of Middle Dutch. However, the north eastern area of the Netherlands is not always considered to belong to the Middle Dutch area, but TIJNS occurs here as well. In addition, we find TIJNS east of the Dutch border, in Oldenburg, Meppen, Osnabrück, Münster, Kleve, Essen, Duisburg, see Van Reenen 2014, table 4, i.e. the Old Saxon (= Low German) area. It is often written *tins*.

TIJNS was already common in Old Saxon. By far the oldest Low German attestations are found in *Heliand* (vs 1195, 3190, 3207, 3810, 5189), a text dated possibly as early as ± 830. It was “composed as part of an effort to Christianize the Saxons” (Norton & Sapp, 2021, 519), but cannot well be located, the extant manuscripts showing too many dialect differences. “The general body of opinion tends to favor Fulda because, among other reasons, the *Héliand* reflects the commentary on Matthew written by the Abbot of Fulda, Hrabanus Maurus, and because there was a copy of . . . *Tatian* there.” (Cathey 2010, 19). So it may have been written in Low German (Old Saxon) by a poet familiar with High German.

So geography shows that in north west continental Europe next to a zone CIJNS/CENS/ZINS the initial consonant group which is pronounced with the affricates or fricatives [ts]/[tʃ]/[s]/[ʃ], there is to the north of this zone a zone TIJNS with initial plosive [t].

### 5. Origin of CIJNS, CENS and ZINS

As far as I know it has not been contested that CIJNS and TIJNS are borrowed from Late Latin. New is my hypothesis that they come from a biblical context such as Matthew 17, 25: “Reges terrae a quibus accipiunt tributum vel census?” (From whom do the kings of the earth receive tribute or tax?), cf. also Matthew 22,17, as found in the Vulgate or other old Bible translations from around 400. Here we find, possibly for the first time, the meaning of TIJNS and CIJNS we are looking for: ‘tax’ as ‘a regularly recurring payment of money’. Around 400 the *c-* in *censum* is no longer pronounced as [k] as in Classic Latin, its pronunciation having changed into [ts] in Francien and [tʃ] in Picard, later also reduced to [s] and [ʃ]. Old High German has also taken over Late Latin [ts] spelling it *z-* (ZINS). It would be interesting to examine older Latin charters and texts in order to find out where and when the oldest attestations of CIJNS are found<sup>8</sup> and whether *censum* in the New Testament

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<sup>8</sup> The *Formulae Andecavenses* (Zeumer 1886), 7th century, have *cinso*.

indeed is the oldest attestation having the meaning we assign to it. So far for CIJNS.

## 6. Origin of TIJNS

It is generally accepted that TIJNS comes from Latin *censum*. It is not generally accepted how it came about. I am aware of three proposals.

1. In early Romance or a Romance dialect [ts] > [t]. We find this view in Franck et al. (1912, 1980-1984: 102). Franck et al. consider direct borrowing of TIJNS from Romance more obvious than borrowing from German: “met substitutie van t’ voor c’ bij ontlening; of uit een rom. dial. vorm met t’” (with substitution of t’ for c’ in borrowing; or from a rom. dial. form with t’) (the ’ is not explained). The same view is found in Van der Meer (1927: § 57 Anm. 2, p. 258): “*tins* soll auf rom. \**tenso*, lat. *census*, zurückgehen” (*tins* is said to derive from Romance \**tenso*, Latin *census*). However, this proposal has to be dismissed for two reasons: a. (Traces of) Romance dialects have never been found within the Low German (including northern Middle Dutch) area where TIJNS occurs, and b. There are no Romance dialects that have ever changed [ts] into [t], see for instance Lausberg (1967).

2. Old High German (OHG) ZINS ([ts]ins) changes into TIJNS ([t]ins) in Old Saxon/Low German. Consider (1)-(4):

(1)	tehan	tid	torn	tunga	<i>zins</i>	OHG before the consonant shift
(2)	<b>zahn</b>	<b>zeit</b>	<b>zorn</b>	<b>zunge</b>	<b><i>zins</i></b>	<b>OHG after the consonant shift</b>
(3)	tehan	tid	torn	tunga-		Old Saxon before Heliand
(4)	<b>tehan</b>	<b>tid</b>	<b>torn</b>	<b>tunga</b>	<b><i>tins</i></b>	<b>Old Saxon after Heliand</b>
	ten	time	wrath	tongue	<i>tax</i>	English gloss

Ad (1). Before the consonant shift High German *t* > *ts* may have already known *zins* (< *censum*) as a loan from biblical Latin. If so, in that period *zins* must have had an isolated and exceptional initial consonant group. Ad (2). *Zins* becomes part of the result of the High German consonant shift without having been subject to it. Ad (3). In the heathen world of the Old Saxons the word does not occur. Ad (4). *Zins* is borrowed from High German and at the same time adapted to the consonant system north of the Benrather Line.

This is the way I read Kluge and Frings. Kluge notes (1967, 885): ZINS is “... etwa im 7. Jh. entlehnt, bei Weitergabe nach Norden verniederdeutscht zu ... mnd. *tins*, cf. Frings 1932” (borrowed around the 7th century becoming Low German when passed on to the north to Middle Low German *tins*, cf. Frings 1932). Frings (1932, 92) had already said: “Ndd. *tipel* ist gleich ndd. *tins* ‘Zins’ verniederdeutscht” (Low German *tipel* becomes just as Low German *tins* ‘Zins’ Low German). More generally, Kluge (2003) remarks about Old Saxon: “das as. t- durch Umsetzung bei der Verbreitung aus



hochdeutschem Gebiet in niederdeutsches” (the Old Saxon *t-* through conversion during the spread from High German to Low German).

From the Old Saxon area of Heliand *tins* has spread to northern Middle Dutch, see map 1. In this manner Latin *censum* may have obtained its *t-* in the Low German area (including northern Middle Dutch).

3. Old/Middle Dutch [ts], [s], [tʃ], [ʃ], etc. become [t]. This view is found in *The Dawn of Dutch*, in many respects a highly stimulating study of the languages in the Western Low Countries before 1200. It considers the explanation above “not impossible”, but at the same time presents a fascinating and inventive possible alternative by comparing the behaviour of TIJNS/CIJNS to that of TEGEN/JEGENS (against, towards) and some other words (De Vaan 2017, section 9.1.2, especially p. 119-120). However, the arguments presented in support of this proposal are not always convincing. A first quotation (De Vaan 2017, 120):

Just like \**tgegen* has become *teg(h)en* in Holland (beside *tieghen*), Utrecht, and Cleves/Guelders, ‘census’ has initial *t-* in *thiens*, *thiins* in Holland and Utrecht in the thirteenth century, and *tins*, *tiins* in eastern dialects in CRM14. The joint evidence of *tegen* and *tijns* makes the hypothesis of Van Reenen (2014: 92, 103–4), viz. that northern Dutch *tijns* is a loanword from Low German *tins* that was independent of southern Dutch *tsijns*, less compelling (though not impossible).

First a correction. TIJNS is not a *loan from* Low German, as is stated in the quote, it *is* Low German including northern Middle Dutch: TIJNS is a loan from Middle *High* German, see above and Van Reenen (2014: 92, 103-104). The quote can now be reworded as far as TIJNS is concerned as: TIJNS not only occurs in the eastern dialects in CRM14, but also in the north western ones, as on map 1. Although there are no data from the north eastern dialects in the thirteenth century, see CIJNS(6) [middel nederlandse.nl](http://middel nederlandse.nl), the data from CRM14 and *Heliand* suggest that the north east must have been a TIJNS-area.<sup>9</sup>

Furthermore, consider the sentence in the quote: “Just like \**tgegen* has become *teg(h)en* ..., ‘census’ has initial *t-* in ... *thiens*, *thiins* ... *tins*, *tiins*”. In other words, does *tins* come from *tgins*? In my view, the *-g-* in *tg-* (13x in table 1) suggests that the doubtless palatal pronunciation of *-g-* is devoiced by the preceding [t], so *tg-* corresponds rather to [tʃ] than to [t]. In addition, and even more importantly, there are no signs that *tgins* has ever occurred within the TIJNS area of map 1. It occurs however outside this area in the

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<sup>9</sup> See also section 1 above for a series of TIJNS forms in Holland in the thirteenth century outside CGR13.

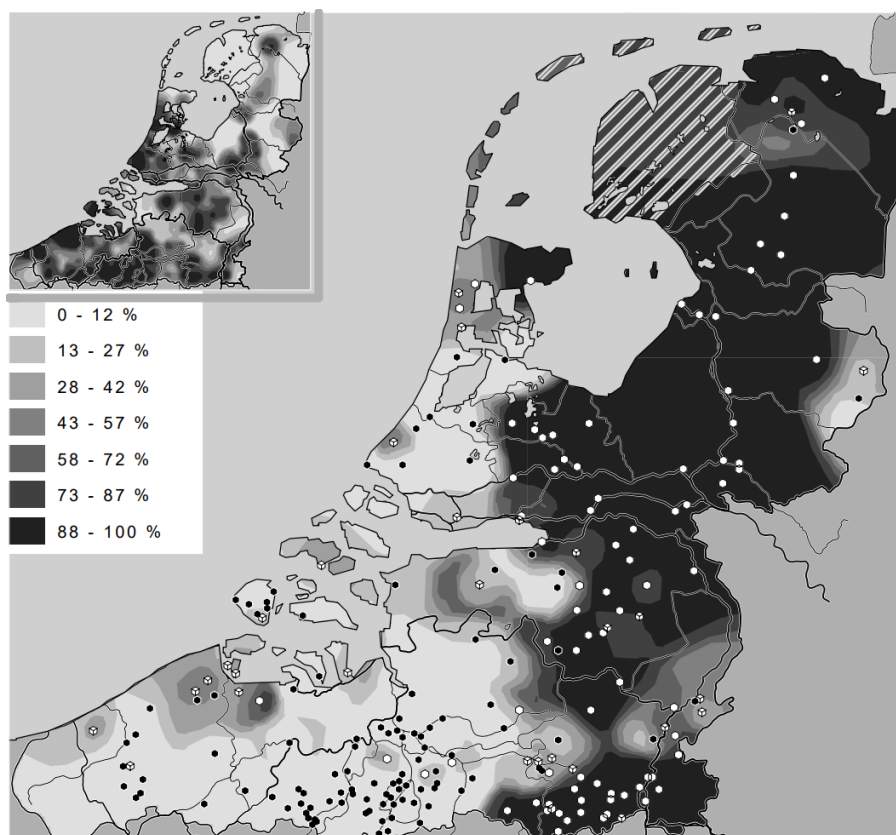
south east.<sup>10</sup> *Tgegen* is found at some places in the east, including the south east, see [middelnederlands.nl](http://middelnederlands.nl) TEGEN(7)(14)(21), and may, or may not, have been at the basis of *tegen*. But it appears that there are no signs that a change *tgins* > *tins* has ever occurred in Middle Dutch.

The quoted passage seems also to imply that the *t-* in *tins* (TIJNS) in northern Middle Dutch and Middle Low German is the final product of all kinds of CIJNS-*ch* and CIJNS-*c* forms. This is part of the “joint evidence” mentioned in the quote above, see also the following passage:

The development of *tj-* to *tsj-*, *ts-*, *s-*, and *t-* recalls the spelling *ts-* (maybe for [tʃ-]) in combinations of a word-initial dental stop plus etymological *j-*, such as *tsare* ‘in this year’ from *te jaere*, *tsaers* ‘yearly’ from *des jaers*, and *tsarmeer* ‘in future’ from *te jare meer* (Franck 1910: 110). A similar treatment affects the initial affricate in French loanwords which had [tʃ] in Old French, such as ‘census’ and ‘charter’ (...), which were eventually adopted into the Dutch phonological system with initial /s/ or /ʃ/. Compare Early MDu. *czins*, *tsens*, *chens*, *csens*, *cens*, *sens*, *tsijns*, etc., ‘census’, leading up to MDu. *chijns*, *sijs*, MoDu. *chijs*, *cijns*. For ‘charter’, we find the Early MDu. spellings *chaertre*, *tsaertre*, *tsiaertre*, *saertre*.... These variants perfectly match the different combinations with which the initial sound of ‘against’ was written in the thirteenth century (De Vaan 2017: 119-120).

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<sup>10</sup> P145 Tienen, P176 Sint Truiden, Q002 Hasselt.



**Map 3.** TEGEN (dark, for instance *thegens, tieghen, tjegen, tseghen, tghegen, tyegen, tsjeghen*) versus JEGENS (light, for instance *jeghen, iegen, yeghen, jheghen*), 14th century, see [middelnederlands.nl](http://middelnederlands.nl) TEGEN (1).

De Vaan also observes in the quote above: “These variants perfectly match...”. However, map 1 (CIJNS(1)) and map 3 (TEGEN(1)) show that the variants only match partially, see also [middelnederlands.nl](http://middelnederlands.nl) CIJNS(3)(6)(11), TEGEN(8)(15), and also CHARTER(1)-(9) and JAAR (8)-(10). Is De Vaan’s evidence still convincing in the light of these maps?

Another question raised is whether “the initial affricate in French loanwords which had [tʃ] in Old French, such as ‘census’ and ‘charter’ (...)” were “eventually adopted into the Dutch phonological system with initial /s/ or /ʃ/” indeed (see quote above)? The *c-* of ‘census’ resulted in [ts] later also [s] (Francien) or [tʃ] later also [ʃ] (Picard), as has been observed, and is found in Dutch as [s]. In my view the [tʃ] and the [ʃ] of *chens* have disappeared. The *c-* of ‘cartula’ ‘charter’ resulted in [tʃ] in Francien and stayed [k] in Picard. Although maps CHARTER(2)(6)(8) seem to suggest that [ts] and [s] may come from Old French, in Francien and Picard forms such as \*[ts]artre and \*[s]artre do not occur.

With respect to CHARTRE and CENS, the rules of palatalisation are:

From Latin to Francien:

k /\_\_ [i,e] > [ts], for instance [k]ensum > [ts]ens

k /\_\_ [a] > [tʃ], for instance [k]artula > [tʃ]artre

From Latin to Picard:

k /\_\_ [i,e] > [tʃ], for instance [k]ensum > [tʃ]ens

k /\_\_ [a], no change, for instance [k]artula > [k]artre

So we find *cens* and *chens* next to *chartre* and *cartre*. This implies I think that the development in Middle Dutch of *chartre* to *(t)sartre* must have been an independent development both from Old French and from *tsijns*.

Although the arguments of De Vaan are not yet convincing, it cannot be excluded that his proposal, if elaborated further, may result in an alternative explanation of the formation of TIJNS. However, De Vaan (2017, 121) may consider sharing my conclusion, at least may feel some hesitation, since he presents an alternative solution where CIJNS/TIJNS are no longer a match with TEGEN/JEGENS:

I therefore favour an alternative solution. *Jegen(s)* probably represents another outcome of the palatalization of *tegegen* to *t(s)jegen*, but not by way of direct phonetic change. After all, loanwords like *cijns*, *tijns* ‘census’ and *saertre* ‘charter’ never acquired initial *j*-. *Jegen* may therefore be due to metanalysis of *tjegen* as *\*te+jegen*, that is, the preposition *te* was analogically restored. The model for this restoration would have been provided by native forms such as *tsaers* ‘yearly’ and *tsare* ‘in this year’, which probably remained transparent combinations of *des* and *te* plus *jaar* ‘year’. As a result, the primary form of the preposition was felt to be *jegen*.

Since in this alternative solution CIJNS and TIJNS are no longer involved in the explanation or the relation between TEGEN and JEGENS, I refrain from discussing it.

## 7. Conclusion

The spelling, the geographical distribution and development of CIJNS and TIJNS show the importance of quantification and the use of geographical maps. This even holds for the Old Dutch from the *The Dawn of Dutch* period, for which usually no geographic maps like those from [middelnederlands.nl](http://middelnederlands.nl) are available. It may suffice to look back at the past with the help of maps of the thirteenth and especially fourteenth century in order to evaluate older stages of Dutch, even though the maps are not always complete. This type of approach is, of course, familiar to Outi Merisalo at least since her thesis in 1988.

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