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COLOPHON

Music Theory & Analysis (MTA)

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TREVOR DE CLERCQ

Deconstructing the Blues in the Beatles' "Taxman"

Abstract

This vignette offers an analysis of the 1966 song "Taxman" by the Beatles. It proposes that the main thirteen-bar passage of "Taxman" may be alternatively interpreted as deriving, not from a standard AAB twelve-bar blues, but rather from the first twelve bars of an AABC sixteen-bar blues.

Keywords

Beatles, blues, analysis, pop music, rock music

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Deconstructing the Blues in the Beatles' "Taxman"

Trevor DE CLERCQ

The 1966 Beatles song “Taxman,” like many songs by the Beatles, has been the subject of numerous published analyses.¹ This analytical interest seems well deserved, as the song is the first on an album (*Revolver*) that has come to be considered a turning point in the Beatles’ musical career, marking a distinct shift toward less conventional and more experimental songwriting and arrangement techniques.² “Taxman”—a biting commentary on the high levels of tax taken by the British government at the time—is also unique in the Beatles’ output in that it stands as the first and only time a composition by George Harrison was featured as the opening track of a UK-released studio album by the Beatles.

Reading through published analyses of the song, one discovers a latent controversy with regard to its form. At issue is the role played by the last five bars of the main thirteen-bar vocal passage (Ex. 1). Analysts essentially take one of two opposing views (illustrated in Fig. 1): that the last five bars are a refrain enclosed within a larger verse section (Pollack, Covach, and Biamonte), or that the last five bars are a separate chorus section, distinct from the preceding eight bars of verse material (Everett, Valdez, and Temperley).

1 Published analyses of “Taxman” especially relevant to the current article include Alan Pollack, “Notes on ‘Taxman,’” <http://www.recmusicbeatles.com/public/files/awp/t.html> (accessed 5 June 2015); Walter Everett, *The Beatles as Musicians: “Revolver” through the “Anthology”* (New York: Oxford University Press, 1999), 48–49; Stephen Valdez, “Revolver as a Pivotal Art Work: Structure, Harmony, and Vocal Harmonization,” in *Every Sound There Is: The Beatles’ “Revolver” and the Transformation of Rock and Roll*, ed. Russell Reising (Aldershot: Ashgate, 2002), 89–108; John Covach, “From ‘Craft’ to ‘Art’: Formal Structure in the Music of the Beatles,” in *Reading the Beatles: Cultural Studies, Literary Criticism, and the Fab Four*, ed. Kenneth Womack and Todd F. Davis (Albany: State University of New York Press), 37–54; David Temperley, “The Melodic-Harmonic ‘Divorce’ in Rock,” *Popular Music* 26/2 (2007), 336, doi: 10.1017/S0261143007001249; Nicole Biamonte, “Triadic Modal and Pentatonic Patterns in Rock Music,” *Music Theory Spectrum* 32/2 (2010), 98–101, doi: 10.1525/mts.2010.32.2.95.

2 See, for example, Tuomas Eerola, “The Rise and Fall of the Experimental Style of the Beatles,” in *Beatlestudies 1: Songwriting, Recording, and Style Change*, ed. Yrjö Heinonen, Tuomas Eerola, Jouni Koskimäki, Terhi Nurmesjärvi, and John Richardson (Jyväskylä: University of Jyväskylä, 1998), 33–60.

Example 1: The opening thirteen-bar vocal passage in the Beatles' "Taxman" (1966). (Harmonic sonorities have been reduced to triads for the sake of clarity.) Words and Music by George Harrison. Copyright © 1966 Sony/ATV Music Publishing LLC. Copyright Renewed. This arrangement Copyright © 2016 Sony/ATV Music Publishing LLC. All Rights Administered by Sony/ATV Music Publishing LLC, 424 Church Street, Suite 1200, Nashville, TN 37219. International Copyright Secured. All Rights Reserved. Reprinted by permission of Hal Leonard Corporation.

0:08

Let me tell you how it will be. There's one

1

for you nine-teen for me. 'Cause I'm the

2

tax-man, ye-ah, I'm the tax-man.

bVII IV I

Figure 1: Two possible analytical readings of the main thirteen-bar material from "Taxman"

Verse 8 Refrain 5

Verse 8 Chorus 5

It should not be surprising to find a song in which the choice between refrain and chorus is in dispute, since—as earlier authors have noted—the distinction between these two labels can be vague.³ For example, standard theories of pop/rock form describe both a refrain and a chorus as passages that typically follow verse material and have unchanging

3 Anna Stephan-Robinson, "Form in Paul Simon's Music" (Ph.D. diss., University of Rochester, 2009), 100; Ken Stephenson, *What to Listen For in Rock: A Stylistic Analysis* (New Haven, CT: Yale University Press, 2002), 133, doi: 10.12987/yale/9780300092394.001.0001.

lyrics on each iteration.⁴ The primary difference is usually characterized as relating to length: a refrain is said to consist of only one or two lines of text, whereas a chorus is longer.⁵ On this basis, "Taxman" seems to more clearly evince a verse–refrain form than a verse–chorus form.

The distinction between refrain and chorus can also be characterized in terms of the large-scale song form. A refrain is typically considered to exist within a verse, whereas a chorus is typically considered to be a separate module, distinct from the verse.⁶ Analyzing the main material of "Taxman" as a verse–refrain implies that the overall song is structured as a repeating sequence of verses, that is, a one-part form. (John Covach refers to this large-scale form type as "simple verse," a common structure for songs from the early years of rock.)⁷ In contrast, analyzing the main material as a verse–chorus implies a two-part form. (Using Covach's terminology, a verse–chorus hearing of "Taxman" would place it in the category of a "contrasting verse–chorus," a form type that began to achieve greater currency during the mid-1960s.)⁸ The decision between a one-part form and a two-part form involves length, as mentioned above, but also other factors, such as instrumentation, phrase structure, and harmony.⁹ For example, the drum fill that leads into the title lyric (around 0:21–0:22 in its first instance) cleaves the main material into two distinct parts, thus lending credence to a verse–chorus hearing.

On the musical surface, then, we can find features that argue for one reading or another. As I will show, however, the question of form in this song turns out to be thornier than that elicited by the usual ambiguity between refrain and chorus. I argue that the observed analytical differences with regard to the form of "Taxman" derive from its interesting and unique relationship to blues songs from the era. Although prior authors—including Pollack and Biamonte—have identified a blues pedigree for "Taxman," I view the relationship between this song and the blues to be more complex than that which may be afforded by any single blues form.¹⁰ Ultimately, a better understanding of how

4 For standard descriptions of refrain and chorus, see: Allan Moore, *Rock: The Primary Text; Developing a Musicology of Rock*, 2nd ed. (Aldershot: Ashgate, 2001), 52–53, 223–27; Stephenson, *What to Listen For in Rock*, 135; John Covach, "Form in Rock Music: A Primer," in *Engaging Music: Essays in Music Analysis*, ed. Deborah Stein (New York: Oxford University Press, 2005), 67–70; Walter Everett, *The Foundations of Rock: From "Blue Suede Shoes" to "Suite: Judy Blue Eyes"* (New York: Oxford University Press, 2009), 141–46.

5 Stephenson, *What to Listen For in Rock*, 135; Moore, *Rock: The Primary Text*, 223–27.

6 Stephenson, *What to Listen For in Rock*, 135; Moore, *Rock: The Primary Text*, 223–27.

7 Covach, "From 'Craft' to 'Art,'" 40.

8 Ibid.

9 For more on the factors that engender our perception of verse and chorus sections, see my "Sections and Successions in Successful Songs: A Prototype Approach to Form in Rock Music" (Ph.D. diss., University of Rochester, 2012).

10 See the analyses in Pollack, "Notes on 'Taxman,'" and Biamonte, "Triadic and Modal Pentatonic Patterns," 98–101.

"Taxman" evokes blues schemata sheds light not only on the particular analytical issue of its form, but also on the compositional methods by which the Beatles (consciously or not) transitioned away from conventional song forms into a more experimental style.

THE BLUES BACKGROUND

Both Pollack and Biamonte suggest that the main thirteen-bar passage in "Taxman" can be viewed as a slightly extended version of a standard AAB twelve-bar blues. Many songs from the early days of rock and roll exhibit this type of phrase organization, one exemplar being the 1954 song "Shake, Rattle, and Roll" by Big Joe Turner (Ex. 2).¹¹ The AAB pattern in "Shake, Rattle, and Roll" is clear, since the first two phrases have identical lyrics and very similar melodic pitch content. As other scholars have already noted, we can abstract a general model for the phrase organization of a standard AAB twelve-bar blues, which I have shown in Figure 2.¹² (In this model, the broken-line bracket represents the typical melodic and lyric parallelism between the first and second phrases.) One aspect worth highlighting here is phrase length: each melodic gesture extends through the first two bars of a four-bar hypermeasure and ends on the downbeat of the third bar.¹³ ("Shake, Rattle, and Roll" exemplifies these prototypical phrase lengths as well.)

11 Other songs with prototypical twelve-bar AAB blues passages include "Hound Dog" (Elvis Presley, 1956), "Good Golly, Miss Molly" (Little Richard, 1958), "Ko Ko Mo" (Perry Como, 1955), "At the Hop" (Danny & the Juniors, 1957), "Young Fashioned Ways" (Muddy Waters, 1955), and "Do Me Right" (Lowell Fulson, 1955).

12 Similar models can be found in Jocelyn Neal, "Song Structure Determinants: Poetic Narrative, Phrase Structure, and Hypermeter in the Music of Jimmie Rodgers" (Ph.D. diss., University of Rochester, 2002), 107; and Nicholas Stoia, "The Common Stock of Schemes in Early Blues and Country Music," *Music Theory Spectrum* 35/2 (2013), 199, doi: 10.1525/mts.2013.35.2.194.

13 Melodic notes that anticipate the beat by one eighth note are "normalized" or "de-syncopated," according to the general practice described in David Temperley, "Syncopation in Rock: A Perceptual Perspective," *Popular Music* 18/1 (1999), 19–40, doi: 10.1017/S026114300008710.

Example 2: A verse from "Shake, Rattle, and Roll" (Big Joe Turner, 1954) as a prototypical example of standard AAB twelve-bar blues form. Words and Music by Charles Calhoun. Copyright © 1954 Mijac Music and Unichappell Music Inc. Copyright Renewed. This arrangement Copyright © 2016 Mijac Music and Unichappell Music Inc. All Rights on behalf of Mijac Music Administered by Sony/ATV Music Publishing LLC, 424 Church Street, Suite 1200, Nashville, TN 37219. International Copyright Secured. All Rights Reserved. Reprinted by permission of Hal Leonard Corporation.

0:44

I be - lieve to my soul you a de - vil in ny - lon hose. I be -
I

lieve to my soul you a de - vil in ny - lon hose. — Well, Lord
IV I

— I work as fast as my mo - ney — goes. —
V IV I

Figure 2: An abstract phrase-organization model for a standard AAB twelve-bar blues

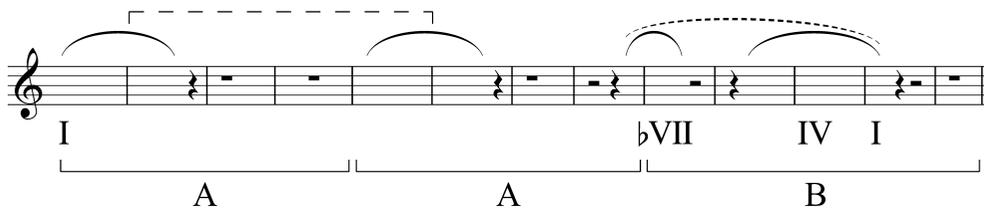
I IV I V IV I

A A B

Comparing the main thirteen-bar passage of "Taxman" to a standard twelve-bar blues, we do indeed find evidence of the generic AAB phrase organization. Figure 3 shows an abstraction of the phrase organization in the opening passage of "Taxman" for ease of comparison. (The broken slur mark over the B material reflects the fact that the two short phrases can be considered part of one larger phrase.) Like a standard twelve-bar blues, the first and second phrases of "Taxman" are essentially identical in terms of melodic content. That being said, the lengths of the song's first two phrases, unlike those in a standard AAB twelve-bar blues, fall slightly short of the downbeat of the third bar. This is a small difference, admittedly, but it is worth noting. A greater difference can be observed

in terms of the harmonic content, especially since the second phrase does not begin with a IV chord, as would normally occur in a standard twelve-bar blues. Both Biamonte and Pollack explain the harmonic mapping of "Taxman" to a twelve-bar blues in the same way: the song omits the subdominant chord in the fifth bar, and two bars of subtonic (\flat VII) substitute for the single bar of dominant that would usually be found in bar 9, thus creating a thirteen-bar instead of a twelve-bar span. Overall, deriving "Taxman" from a standard twelve-bar blues is not entirely straightforward, yet it is certainly plausible.

Figure 3: An abstract representation of the phrase organization for the main material in "Taxman"



If we accept the mapping that Pollack and Biamonte propose, a verse–chorus reading of "Taxman" seems all the more odd, since no musicologist to my knowledge has ever considered the last four bars of a standard AAB twelve-bar blues to be a stand-alone chorus. (Not surprisingly, Pollack and Biamonte read "Taxman" as a verse–refrain form.) Extending the dominant area by a single bar, while certainly adding length, does not increase the number of vocal lines, and it seems insufficient to tip the scale away from a verse–refrain analysis.

But while a verse–chorus reading of a twelve-bar blues would be out of the ordinary, verse–chorus readings are often ascribed to sixteen-bar blues patterns.¹⁴ In this regard, consider the 1957 Elvis Presley song "Jailhouse Rock." The main musical material (Ex. 3) can be segmented into four four-bar hypermeasures, of which the first two are highly similar while the last two present new material. The result is an AABC phrase structure. Like other sixteen-bar blues examples from the early years of rock and roll, "Jailhouse Rock" conveys a strong sense of cleaving into an eight-bar verse followed by an eight-bar chorus, owing in part to the stark contrast in instrumentation between the first and second halves, but also to the dramatic changes in phrase organization and harmonic content. While the first eight bars are dense with lyrics, the second eight bars open up with several

14 For example, consider the analyses in Everett, *The Foundations of Rock*, 139; Christopher Doll, "Rockin' Out: Expressive Modulation in Verse-Chorus Form," *Music Theory Online* 17/3 (2011), Example 1; David Temperley, "A Corpus Study of Rock Music," http://theory.esm.rochester.edu/rock_corpus, analysis of "Jailhouse Rock" (accessed 5 June 2015); and Jack Perricone, *Melody in Songwriting* (Boston: Berklee Press, 2000), 160.

short lyric hooks that include the title of the song. Figure 4 presents an abstract model for the phrase organization of "Jailhouse Rock"; this model is a common schema for sixteen-bar blues songs during the late 1950s and early '60s.¹⁵

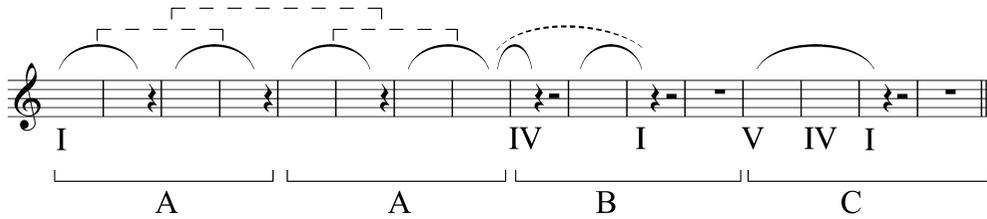
Example 3: The main sixteen-bar material from "Jailhouse Rock" (Elvis Presley, 1957), as a prototypical example of standard AABC sixteen-bar blues form. Words and Music by Jerry Leiber and Mike Stoller. Copyright © 1957 Sony/ATV Music Publishing LLC. Copyright Renewed. This arrangement Copyright © 2016 Sony/ATV Music Publishing LLC. All Rights Administered by Sony/ATV Music Publishing LLC, 424 Church Street, Suite 1200, Nashville, TN 37219. International Copyright Secured. All Rights Reserved. Reprinted by permission of Hal Leonard Corporation. Words & Music by Jerry Leiber & Mike Stoller. © Copyright 1957 Gladys Music Incorporated, USA. All Rights Reserved. International Copyright Secured. Used by permission of Music Sales Limited.

0:06

War-den threw a par-ty in the coun-ty jail. The pri-son band was there, they be-gan to wail. The
I
band was jump-in' and the joint be-gan to swing. You should-a heard those knocked-out jail-birds sing. Let's
rock, ev-'ry-bo-dy, let's rock. Ev-'ry-
IV I
bo-dy ina whole cell block— was dan-cin' to the jail-house rock.
V IV I

15 Other songs with prototypical AABC sixteen-bar blues passages include "Blue Suede Shoes" (Carl Perkins, 1955), "Crazy For My Baby" (Willie Dixon, 1955), "Money Honey" (The Drifters, 1953), "Rockin' Robin" (Bobby Day, 1958), "Dead Presidents" (Little Walter, 1963), and "Turtle Dovin'" (The Coasters, 1956).

Figure 4: An abstract phrase-organization model for a standard AABC sixteen-bar blues



The reader should take a moment to compare the typical phrase organization for an AABC sixteen-bar blues (Fig. 4) with the typical phrase organization for a standard AAB twelve-bar blues (Fig. 2). Both models begin with an AAB pattern, but AA does not equal AA. The parallelism between the first two phrases of a sixteen-bar blues involves both melody and harmony; there is no move away from tonic. In contrast, the parallelism between the first two phrases of a standard twelve-bar blues involves the melody only, because the harmony changes in the second phrase. From a purely harmonic standpoint, the B material in a sixteen-bar blues equals the second A in a twelve-bar blues. With this observation in mind, I would like to propose an alternative relationship between “Taxman” and the blues.

“TAXMAN” AS A DECONSTRUCTED BLUES

Instead of deriving the AAB pattern in the main thirteen-bar passage of “Taxman” from a standard AAB twelve-bar blues, we could derive it instead from the first twelve bars of an AABC sixteen-bar blues. In other words, the main material of “Taxman” acts as only a partial instantiation of a larger, more fully realized blues schema. One strong piece of evidence for this claim is that, like the A material in a sixteen-bar blues, both iterations of the A material in “Taxman” occur over a tonic harmony.

Deriving “Taxman” from a sixteen-bar blues is not without complications. Unlike a typical sixteen-bar blues, in which the A phrases are packed with melodic content, the A phrases in the opening verse of “Taxman” fill only about half of each four-bar hypermeasure, with gapped phrases that are much more reminiscent of a twelve-bar blues. Then again, the specific lengths of the A phrases in the opening verse of “Taxman” do not fully extend to the third-bar downbeat, as would normally be the case in a twelve-bar blues; instead, the phrase gaps are larger, with more potential to be filled with intervening material.

These gaps are, in fact, filled in later in the song, a change that can be seen most clearly in the middle material of “Taxman” (Ex. 4). This passage, which some authors have

referred to as a bridge, is essentially a recomposition of the first two phrases of the opening verse.¹⁶ The original melodic content is preserved, although it is now split between the background and the lead vocals. In addition, the material from the first and second bars of each hypermeasure is now repeated in the third and fourth bars. Each hypermeasure in the middle section is thus packed with parallel melodic content, much like the first half of a typical sixteen-bar blues. In this light, the A phrases of the opening verses can be heard as thinned-out versions of the A phrases in a typical sixteen-bar blues verse, with the fully filled-in versions found only in this middle section. The middle section ultimately denies us any complete realization of a sixteen-bar blues verse–chorus form, however, since it segues instead to a guitar solo.

Example 4: Middle (or “bridge”) passage in “Taxman.” Words and Music by George Harrison. Copyright © 1966 Sony/ATV Music Publishing LLC. Copyright Renewed. This arrangement Copyright © 2016 Sony/ATV Music Publishing LLC. All Rights Administered by Sony/ATV Music Publishing LLC, 424 Church Street, Suite 1200, Nashville, TN 37219. International Copyright Secured. All Rights Reserved. Reprinted by permission of Hal Leonard Corporation.

0:54

I'll tax the street. I'll tax your seat.

If you drive a car, car, If you try to sit, sit, If you get.

I bVII

I'll tax the heat. I'll tax your feet.

too cold, cold, If you take a walk, walk,

I bVII

16 Authors that label this middle passage a bridge include Pollack (“Notes on ‘Taxman’”); Everett (*The Beatles as Musicians*, 48); Valdez (“‘Revolver’ as a Pivotal Art Work,” 91); and Terence O’Grady, *The Beatles: A Musical Evolution* (Boston: Twayne, 1983), 97.

The most compelling evidence for a sixteen-bar blues reading of "Taxman" occurs in the final iteration of the main material (Ex. 5). The first eight bars continue to evoke the dense phrase organization of the middle section via the addition of background vocals. More important, the \flat III chord extends this version of the main material beyond its original thirteen-bar length via a completely new vocal phrase ("And you're working for no one but me"). The overall phrase structure of this passage is thus an AABC pattern, like that in a typical sixteen-bar blues. Although the outro ostensibly starts where I have notated the double bar near the end of Example 5 (on the last word of the song), I hear this as an elision (or overlap) of the outro with the final two bars of what would otherwise be a complete sixteen-bar passage.

Example 5: Final iteration of main material in "Taxman." Words and Music by George Harrison. Copyright © 1966 Sony/ATV Music Publishing LLC. Copyright Renewed. This arrangement Copyright © 2016 Sony/ATV Music Publishing LLC. All Rights Administered by Sony/ATV Music Publishing LLC, 424 Church Street, Suite 1200, Nashville, TN 37219. International Copyright Secured. All Rights Reserved. Reprinted by permission of Hal Leonard Corporation.

1:57

And my ad-vice for those who die: (Tax-man!) De-clare
I

the pen-nies on your eyes. (Tax-man!) 'Cause I'm the
tax-man, ye-ah, I'm the tax-man. And you're
 \flat VII IV I

work-ing for no-one but me.
 \flat III I

The underlying phrase organization for this final iteration of main material is shown in Figure 5. Comparing this reduction to that of the sixteen-bar blues in Figure 4, we see strong similarities. One important aspect is the harmonic structure of the third four-bar

hypermeasure (the B phrase). Unlike the original version of the main material, in which the B phrase was five bars long (see Fig. 3), the B phrase in the final iteration of the main material is normalized back to a regular four-bar length. If we compare Figure 5 to Figure 3, it appears that the five-bar length in the original version of the main material does not stem from an expansion of the \flat VII chord, as both Pollack and Biamonte have posited; instead, it appears that the expansion results from the IV chord's softening and extending the arrival on the tonic. In other words, the \flat VII chord in "Taxman" can be seen to act as a direct substitute for the B-phrase IV chord in a standard sixteen-bar blues, not as a substitute for the cadential V chord. The dominant substitute is instead the \flat III chord.¹⁷ (Many blues cadences consist of two bars of V instead of V–IV, so it is easy to imagine a one-to-one substitution of \flat III for V.)

Figure 5: An abstract representation of the phrase organization for the closing material in "Taxman"

In summary, I believe the form of "Taxman" can be understood as a deconstructed version of an AABC sixteen-bar blues. (A complete form chart based on this reading is shown in Table 1.) By hearing the song this way, we can appreciate the viability of a verse–chorus analysis, despite the apparent mismatch between the song structure and typical descriptions of form categories. For those listeners familiar with rock history, "Taxman" may evoke the aura of a sixteen-bar blues, which in turn evokes the aura of a verse–chorus form (albeit an abbreviated version). To be clear, I do not intend to say definitively that we should think of "Taxman" as a verse–chorus form, nor do I intend to say that it is necessarily wrong to relate its form to a standard AAB twelve-bar blues. Rather, the form of "Taxman" is more multivalent than any single category or derivation can faithfully represent.

17 Christopher Doll, "Listening to Rock Harmony" (Ph.D. diss., Columbia University, 2007), categorizes the \flat III chord as a "rogue dominant," since it includes the subtonic scale degree instead of the leading tone.

Table 1: Form chart for "Taxman," based on a reading of the song as a deconstructed sixteen-bar blues

Start	Section	No. of bars	Scheme	No. of bars
0:05	intro	2		2
0:08	verse (lyrics 1)	8	partial sixteen-bar blues	13
0:22	refrain/chorus fragment	5		
0:31	verse (lyrics 2)	8	partial sixteen-bar blues	13
0:45	refrain/chorus fragment	5		
0:54	intensified verse (bridge)	9	half of sixteen-bar blues	9
1:10	solo (verse)	8	partial sixteen-bar blues	13
1:25	refrain/chorus fragment	5		
1:34	verse (lyrics 3)	8	partial sixteen-bar blues	13
1:48	refrain/chorus fragment	5		
1:57	verse (lyrics 4)	8	full sixteen-bar blues (with elision of outro)	14 (16)
2:12	refrain/chorus fragment	4		
2:19	cadence (elided)	2		
2:23	outro fade (solo)	n/a		n/a

"Taxman" was not the first song that George Harrison wrote for the Beatles, of course, but it has come to be one of his best-known. We might conjecture that the song's long-term acclaim is a function of the uncustomary way in which it appropriates customary song structures, in that it plays on and with our expectations of standard blues song forms. It seems wholly appropriate, moreover, that this song—a musical critique of the British tax system—should break apart and deconstruct traditional song paradigms. (It is almost as if the sixteen-bar blues has been heavily "taxed," with only part of the prototypical structure remaining.) Ultimately, the variegated relationship between "Taxman" and the blues provides an excellent illustration of how the Beatles transitioned—to co-opt the words of Covach—from craftsmen writing songs in relatively standard formal designs to artists composing highly original and innovative music.¹⁸

18 Covach, "From 'Craft' to 'Art.'"

Abstract

This vignette offers an analysis of the 1966 song "Taxman" by the Beatles. It proposes that the main thirteen-bar passage of "Taxman" may be alternatively interpreted as deriving, not from a standard AAB twelve-bar blues, but rather from the first twelve bars of an AABC sixteen-bar blues.

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