The convergent vestigial case of comparative objects
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The vestigial-case Germanic languages fall into two distinct types according to the behavior of their pronominal case forms in diagnostic morphosyntactic structural environments.

For Danish and English, Subject Forms (SFs: jeg, du, hun, han, vi, I, de) appear only as subjects of finite clauses; Oblique Forms (OFs: mig, dig, hende, ham, os, jer, dem) are clearly ‘elsewhere’ allomorphs, occurring by default in predicates (Det er mig/*jeg), clefts, pronoun-headed relatives, and in isolation, inter alia. OF-default entails the attestation of variable case mismatches in coordinate determiner phrases (CoDPs, [hende og hendes bror] har selvfølget gået i de samme institutioner), as robustly evidenced in both Danish and English (Parrott 2007; 2009 and references). Exceptional SFs occur variably in linearly fixed expressions that are endowed with ‘special’, typically social meanings (e.g., This is she vs. *Wasn’t that just she?) (Parrott 2012).

In direct contrast, SFs appear to be the default in Swedish and Dutch (among others), occurring near-categorically in predicates (Det är jag/*mig). Interestingly, when exceptional OFs do occur variably in Swedish predicates, they have special meanings (Sigurðsson 2006). As expected, case mismatches in CoDPs are totally unattested in Swedish (Thráinsson 2007: 184-185) and are predicted to be impossible in Dutch (among others). The SF-default Germanic vestigial case languages thus seem to resemble transparent case languages, in Germanic and beyond, which attest Nominative case on predicates and do not allow case mismatches in CoDPs.

It is worth explaining, then, why the patterns of SF- and OF-default vestigial case variation converge again for objects of comparatives (e.g., end, som). In Danish, English, and Swedish, SFs are prescribed when a predicate pronoun is the implicit subject of an elided finite clause (1b, 1d). However, actual usage is overwhelmingly OF (1a), apparently without any disambiguation (1c-d) involving case forms.

(1) a. Jeg kan lide filmen mere end ham.
   b. %? Jeg kan lide filmen mere end han.
   c. Jeg kan lide filmen mere end [jeg kan lide] ham.
   d. Jeg kan lide filmen mere end han [kan lide filmen].

Thus, both OF- and SF-default vestigial case languages behave the same way in this structural environment, attesting OFs as comparative objects; but they behave quite unlike transparent case languages, in Germanic and beyond, which typically attest Nom on comparative objects (e.g. German, Ich bin größer als er/*ihn/*ihm).

I first suggest that the case behavior of comparative objects distinguishes vestigial and transparent case languages because their underlying post-syntactic mechanisms for case are substantially different (Parrott 2012). For German and Icelandic, I follow McFadden (2004, among others) in regarding Nom as a default case; it is assigned to comparative objects because there is no other local DP to license ‘structural’ Accusative case assignment, nor any specified, possibly abstract P(reposition) head to assign Dative or other ‘inherent’ cases.
(assuming the comparative itself to be a species of C[omplementizer]). Note that Nom would still be the default for comparative objects even if it was assigned by null elided structure.

However, I would like to furthermore suggest that the case convergence on comparative objects in both OF- and SF-default vestigial case languages is a coincidence, involving different aspects of again substantially different post-syntactic case mechanisms (Parrott 2012). In Danish and English, comparative objects are simply among the many heterogeneous elsewhere environments for case allomorphy, so OFs are inserted there by default. In Swedish, and by prediction Dutch and other SF-default vestigial case languages, comparative objects are assigned an oblique feature [obl] by a general ‘inherent’ case assigning rule that applies to pronominal complements of any head x.

Selected References