

taxation

The imperial system of taxation was the result of historical development. A scheme originally devised to fulfil the needs of a growing, though numerically limited, urban community was adjusted progressively, and somewhat chaotically, to provide eventually for the military and economic welfare, or mere survival, of an enormous empire. Rome exploited the resources of the PROVINCES through an all too thin layer of non-professional administrators who relied on private contractors (*publicani*), military personnel and municipal liturgists. The Roman government took note, however, of differences in the nature and availability of such resources between areas. It tried to incorporate the pre-Roman fiscal traditions and institutions (e.g. the PTOLEMAIC system) of each area, rather than impose a unified system all over the empire. Moreover, the system of taxation does not seem to have been thoroughly reformed between the mid-Republican period and the end of the 3rd century AD, and even then the DIOCLETIANIC reform took over many features of the previous system.

Before 167 BC Roman CITIZENS were required to make occasional, theoretically refundable, contributions (*stipendium*, *tributum*) to supplement, when necessary, various forms of state income. These forms included (1) war booty and indemnities, (2) provincial taxes and (3) *vectigalia* derived from (a) indirect taxes, such as *portoria* (CUSTOMS dues) and the *vicesima libertatis* (tax on MANUMISSION), and (b) the exploitation of state properties (such as land, MINES, and QUARRIES) and monopolies (taxes on SALT, minium [red lead, vermillion] and SILPHIUM). As the territories subjected to Rome expanded, Roman citizens in Italy, Roman colonies, and other communities enjoying the *ius Italicum* were exempted from paying the *tributum*. This took the form of either a land tax (*tributum soli*) or a poll tax (*tributum capitis*), both assessed on the basis of the CENSUS. The land tax, better attested, was paid in money or in kind, as a fixed sum (or quantity, the *stipendium*) or a percentage of the harvest (e.g. *decuma*, 'tithe', but smaller for grain than for fruits). The poll tax was levied in the provinces on adult non-citizens, from the age of 14 (men) or 12 (women) to c.65. Exemptions were granted to various categories of persons (e.g. ATHLETES, PRIESTS, PHILOSOPHERS). During the PRINCIPATE and later, other taxes were levied on trades and occupations, INHERITANCE, the sale of SLAVES, and almost everything else, either on a regular or occasional basis.

Roman and provincial wealth was assessed through general and local censuses, originally held every four or five years by the CENSORS (during the Republican period), every 14 years in Egypt, or on an irregular basis in other places, where the operation was performed by the provincial government or by minor officials (senatorial or EQUESTRIAN *censitores*). The census return (*forma censualis*) listed details about the location, extent and nature of landed property (cultivated or not); about the origin, age and special skill of each slave and free resident; and about

other forms of property such as FISHPONDS and HARBOURS. Censuses were introduced in the provinces by AUGUSTUS and AGRIPPA. Their purpose was to inventory all human and material resources, to allow for an equitable distribution of *tributum* among cities and territories.

Little is known about methods of collection outside Egypt. From the Republican period until the early 3rd century AD, collection was farmed out by the censors, then by imperial PROCURATORS or the prefect of the treasury, to companies of PUBLICANS (*socii, publicani*). A company was represented by an agent (*maniceps, redemptor* or *conductor*) and by elected central and regional administrators (*magistri* and *promagistri*) at the head of a numerous, hierarchically organized staff (*familia publicanorum*). *Vectigalia* were collected at *stationes* managed by *vilici* (bailiffs). From the 1st century AD imperial procurators supervised the publicans; little by little, they took over the whole process while retaining the same organizational model at the bottom. Collection of taxes in kind carried its own problems, such as the necessity of maintaining public GRANARIES, the varying quality and risk of decay of the products, and the logistics of distribution to beneficiaries (the army, or the populations of large cities). For that reason, taxes due in kind were sometimes collected in money (by *adaeratio*).

In Egypt, tax farmers were assisted or superseded by town and village liturgists, on whom provincial and local authorities kept maximum pressure to meet the government's expectations. Even though taxes were rather low by modern standards, taxpayers regularly seem to have had a hard time fulfilling their obligations, and took to flight (by *anachôrêsis*) out of desperation. In that case, the community was responsible and had to make good their unpaid share.

Public revenues went to local and central treasuries (*aerarium, fiscus, patrimonium*, or *res privata*), from which the government used them according to the will of the SENATE, the EMPEROR, or the finance departments of the imperial, provincial or municipal administrations. The main expenditure was the army, but the imperial administration, the food supply (*annona*) and the construction and maintenance of public ROADS and buildings were costly as well. Certain taxes were earmarked from the start. Such was the case, for instance, with the *vicesima hereditarium* created by Augustus in AD 6 to be specifically allocated to the retirement fund of army VETERANS.

Viewed as a necessity by the government and as a plague by taxpayers, taxation had overall positive side-effects for the entire population of the empire. It forced small farmers to produce marketable surpluses, and contributed to the monetization of the outer provinces, where the army was stationed. JJA See Brunt, P. A. (1990) *Roman Imperial Themes*; Duncan-Jones, R. (1990) *Structure and Scale in the Roman Economy*; (1994) *Money and Government in the Roman Empire*; Harl, K. W. (1996) *Coinage in the Roman Economy, 300 BC to AD 700*.