



Political Cohesion and Fiscal Systems in the Roman Republic

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For over two centuries, the largest public revenue of the Roman Republic was a levy on property that was earmarked for infantry pay. It was collected by wealthy local landowners and redistributed to soldiers in the district. This article argues that the period of *tributum* was largely one of political calm because the tax systems effectively reinforced social and political hierarchies. Within three to four decades of *tributum*'s invention, intra-elite politics began to stabilize, and within three to four decades of its cancellation, intra-elite politics began to destabilize. With little role for a central bureaucracy, local elites across the countryside used their roles as tax collectors to derive bargaining power in politics, but also to control local economies and to demonstrate their high rank in a society that revered public leadership in service of the military.

Keywords: fiscal sociology, Roman Republic, *tributum*, *tribuni aerarii*, taxation

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INTRODUCTION

So much has been written in recent years about the resilience and fragility of liberal democracy (Foa and Mounk, 2016, 2017; Levitsky and Ziblatt, 2018; Mounk, 2018; Runciman, 2018; Keane, 2009; Acemoglu and Robinson, 2019). Case studies of failure abound. Yet, the Roman Republic deserves a lot more attention than it has received, because no modern equivalent provides an example of such long durability coming undone. Modern instances tend either not to have “died” yet, or to have failed after relatively short lifespans.¹ I know of no other example of an electoral regime that combines these three critical factors: (1) A population that reaches more than one million (adult male) citizens by the time of its end; (2) A proven ability to survive innumerable challenges over more than four centuries; (3) A well-documented collapse that owes nothing to foreign invasion or military disaster (on the contrary, Rome kept winning wars and expanding even while its republic was violently converted to autocracy).

The goal of this article is to show that the Roman Republic's durability was aided by a tax system that was unusually well-integrated into the social networks and political ideology of the regime. The Romans eschewed bureaucracy in favor of community participation in tax payments and collection. Fiscal transfers were embedded in cultural systems and social networks that strengthened the positions of key stakeholders, and that year after year brought the regime's goals and legitimacy into the lives of citizens. The dissolution of the fiscal system, however, weakened the regime's cohesion and contributed to the eventual collapse. I will argue that at least one source of collective action against the status quo was a result of this fiscal system's disappearance.

¹I define “short” here as being younger than the oldest living citizen. The point of this is to create a category of states in which no citizens experienced an earlier, alternative regime. Thus, “long-lived” regimes are those in which no citizen knew the state in some other form. This ensures that all citizens had been steeped in the regime's acculturative forces.

THE REGIME

Although no one could claim that Rome was a *liberal* democracy, many have argued “that we cannot deny the Roman Republic a place in the history of democracy (Millar, 2002b, p. 6—original italics).”² I would not use the word “democracy” for Rome, but it is undeniable that the Romans had established an “electoral regime.” According to the Romans themselves, that regime was founded in 509 BCE—debate surrounds the particulars here—and persisted until it was ended by Gaius Julius Caesar following his invasion of Rome in 49 BCE, after which, autocratic emperors ruled Rome. Such longevity—roughly twice that of the United States so far—is proof that the Roman Republic was no frail regime. It very successfully sustained itself across generations.

Though our evidence is obviously not as rich as a modern historian is accustomed to, recent scholarship has demonstrated that the Republic survived for so long thanks to a rich array of symbols, rituals, rhetorics, and integrative practices that generated attachment and consensus among citizens (esp. Hölkeskamp, 2010, 2017). In particular, we can see what values the culture esteemed and how they decided to assign praise and criticism in ways that entrenched the domination of the great families who were winning elections. This is critical, because we cannot know how “good” governance or “morality” (Blanton et al., 2020) or “value-based legitimacy” (Kiser and Levi, 2015, p. 565) were identified without understanding the cultural context. Nor can we understand the impact of principals like Augustus or Commodus without understanding how the sources that describe them constructed narratives of praise and blame (Blanton et al., 2020, p. 8; Karceski and Kiser, 2021, p. 708). The fiscal and political system endured because it aligned with the values that Romans treasured. It was important to Romans that all citizens—free, adult males by default—were given the right to vote, but it was equally important that some people received more voting power than others. Influence was distributed unequally, because Romans believed in gradations of dignity. At the bottom were slaves, then the (especially urban) poor, through the middle rungs of professionals and smaller landowners, to the rich (largely rural) landowners. At the top were those from a circle of noble families that dominated politics and that, though open to new talent, tended to feature the same few families at its heart in each generation. Voters consistently—though never exclusively—chose candidates from these families (Hopkins and Burton, 1985).

Rome was thus a steeply hierarchical place and a deferential population saw virtue in that inequality (Flaig, 2003; Morstein-Marx, 2004; Hölkeskamp, 2010). The great threat to the ruling class was not a proletarian revolution, but autocracy. Terrified that one aristocrat might gain power over his peers, the elite operated within a defensive constitutional structure that sought to limit individuals’ power at all times. There were four key principles:

1. Tenure of power was to be short. Terms of office were limited to annual terms and no one—unless in the most desperate military circumstances—was to hold office in successive years. Eventually, regulations banned holding the consulship twice within a 10-year period.
2. All office was to be shared. Even the mighty consuls, who waged the wars of expansion, had to be paired two per year. To be consul alone was to be an oxymoron.
3. Access to public money had to be approved by the aristocratic collective in the form of the senate. No consul had executive control over the fisc.
4. Officeholding had to be suited to the relatively small number of families that enjoyed leadership positions in generation after generation. The nature of office therefore had to be generic enough that any competent member of the aristocracy could acquire the skills to be elected. The great families could not develop a bureaucratic state in which experts and technocrats were more qualified and more deeply entrenched than aristocratic sons trained in war, law, and oratory.

The importance of these principles is clear in the aftermath of the Second Punic War (218–201 BCE), in which Rome, despite losing such nightmarish battles as that of Cannae (216 BCE), vanquished the existential threat of Hannibal and the Carthaginians. The victorious commander who ended the war was Publius Cornelius Scipio Africanus. He retained an army for most of a decade and introduced innovative drill and tactics that led to the conquest of Eastern and Southern Spain and what is now Tunisia. His career was a demonstration that a Roman army, if left in the hands of the most gifted commanders for years on end, would be all but invincible against even the most brilliant opponent. Instead of institutionalizing that promising approach, contemporary leaders took from Scipio’s career the lesson that no man could ever be allowed to accrue such standing. Limits were placed on terms of office and on repeated office, while Scipio himself was eventually hounded into retirement (Astin, 1989). It was better to lose the odd battle abroad than risk another Scipio at home. And history vindicated his enemies. The next man to achieve such a long run in command of an army was C. Marius, who in 88 BCE precipitated a civil war and in 87 BCE marched on Rome and massacred his enemies.

Scipio defied the principles of aristocratic leadership. He was put in command while holding no regular office. He waged war in Spain and Africa without a real colleague. He was in office for more than a year. He captured the lucrative silver mines of Spain and the rich agricultural lands near Carthage, and at one point he built a fleet by calling on the donations of supporters (Briscoe, 1989). He also raised the bar on competence to such a level that few if any of the sons of great families could compete.³ They worked to forbid any repeat of those extraordinary feats. In the resulting political context, there were two main reasons why establishing an intensive taxation system was so difficult: the first was that any man who worked to establish it would be out

²Other bibliography includes but is not limited to Millar (1998), Yakobson (1999), Wiseman (2011) and the collected articles at Millar (2002a).

³The well-informed Polybius, writing a generation or two later, believed that Scipio had numerous opportunities to make himself a king in conquered lands (though not specifically of Rome), but declined (Polyb. 10.40).

of office by the time it bore fruit; the second was that operating a bureaucracy demanded expertise and risked placing the elected aristocrats under the control of the powerful bureaucrats and mandarins who ran the system. One can imagine a Scipio creating a fiscal system that would fuel his 10 or more years in charge, but for everybody else—with 1 year in office and without the same fearsome organizational abilities—an intensive fiscal system bore little appeal. They lacked the abilities to manage it and the opportunity to benefit from it.

THE *TRIBUTUM* SYSTEM

Until the creation of a profitable empire, Rome relied on three main sources of revenue (Neesen, 1980; Nicolet, 2000; Taylor, 2017). The first was rents on publicly owned land and other assets. The second was indirect taxation from tolls, customs dues, sales taxes, etc. Both of these sets of revenue were paid into the treasury and could be spent on any public good. The third revenue, however, would remain the largest until Rome came to access the riches of an overseas empire (Taylor, 2017). Named *tributum*, it was a levy demanded whenever Rome fought a war, which in practice made it all but annual.⁴ It was calculated as a proportion of overall property declared by a family's patriarch in the quinquennial census and the proceeds could only be used to fund infantry pay.⁵ The sources date its inception to the year 406 BCE and, amid new wealth pouring in from the provinces, it was permanently suspended in 167 BCE (Mersing, 2007).

Its operations are never explicitly described by our sources—almost all of our extant sources were written after its suspension, and, in any case, elite Romans responsible for literature tended not to write about day to day administration—but the outlines are clear enough.⁶ Every five years, the Romans elected a pair of censors, for terms of a year and a half. These two men would lead a census that recorded how many citizens there were, where they lived, how many sons they had and how much property each owed. Every Roman was then assigned a regional tribe according to his locale and placed in a voting century reflecting his wealth, with the richer landowners in the first class and the poorer landowners progressively being assigned down to the fifth class.⁷ On the basis of conscription shortages for the fleet, where the landless served as rowers, Rosenstein has argued that only something in the order of 14% of citizens were “proletarii” who owned no land (Rosenstein, 2016, p. 86). Just how unequally wealth was distributed is unfortunately unclear for now, so the

distribution of citizens to classes first through fifth is a matter of hypothesis (Rosenstein, 2016).

In almost every year, the Romans raised an army that required pay, and unconscribed landowners had to fund this by paying *tributum* as a percentage of their overall declared property. Rates were quite low, as was typical of premodern states (Bang, 2015). Rosenstein and Taylor have suggested something in the order of 0.2–0.46% of total property; for someone with very little land, that would be a meager payment, but even for the richest Romans, it would still be quite low, equating to between 15 and 34% of what a family of five would spend annually on wheat.⁸ The real challenge for the system, however, was not calculating a person's payment, but actually collecting and transferring such vast sums from the farms to the soldiery. This was no simple matter. Most problematically, *tributum* was implemented before the Romans had adopted coinage. The system they developed thus had to be able to move sufficient resources without the convenience of a single medium of exchange. The solution was to rely on districts known as “tribes” (called a *tribus* in Latin). Once the year's campaigning was completed, the pay owed to each soldier was calculated and each tribe was told how much was owed to the soldiers.⁹ Wealthy landowners in each tribe then paid the soldiers out of their own estates. These men were called *tribuni aerarii*.¹⁰ Their next task was to reimburse themselves by collecting *tributum* from taxpayers in their district.

Some have doubted that this military pay and *tributum* were possible before coinage, but this is unnecessary skepticism. It fails to appreciate both how under-monetised the Roman countryside remained for most of its history—rural areas would feature low levels of coinage even at the end of the Republic, centuries after coinage's introduction (Hollander, 2007)—and how effectively the pre-coinage economy could move resources. People were already exchanging goods and services without coinage, and *tributum* merely demanded that they incorporate this fiscal payment into their economic lives as well. As was so common in premodern societies, it must have been normal for farmers at all levels of wealth to be borrowing or lending with each other, and especially with the richest local landowners.¹¹ Medieval England serves as a comparison. Even without the notaries of Southern Europe, medieval English villages were still thriving debtscares: “In some [fourteenth century] villages, lending, and indeed borrowing, was so widely disseminated that almost everyone must have been involved in it.”¹² This was all part of “a necessary collaboration,” in which capital and labor had to circulate in ways

⁴I will refer to *tributum* as a tax in this article, though technically it does not meet the definition (Nicolet, 1976, 19–26, 1980, 153–6). It was only demanded in years of military service, it was not fungible by the government but was earmarked for one purpose, and it was refundable if the war turned a profit (though in practice it was only repaid rarely).

⁵A similar tax on the estates of widows and orphans was used to fund the cavalry.

⁶Tan (Forthcoming). My reconstruction varies in certain ways from that of Nicolet (1976, 1980, 2000) and France (2020), the longest and most thorough treatment of *tributum*.

⁷It is possible that property declarations were only precise enough to place a landowner into a property class, with all men then paying tax on the minimum qualification for that band (Rosenstein, 2016). This would have decreased fairness, but would have greatly simplified bureaucracy. In any case, especially for the early decades of *tributum*, this is a matter of speculation.

⁸These calculations involve enormous margins of error, but the order of magnitude is likely correct (See Rosenstein, 2016; Taylor, 2017, p. 163–166). *Tributum* only funded infantry pay, however, and so other revenues were needed to cover other public costs.

⁹The lengths of campaigns could vary wildly, from short local affairs to prolonged wars, as shown in Rosenstein (In Press).

¹⁰The term *aerarii* is related to the word for bronze, and the words *tributum* and *tribunus* are obviously related to “tribe” (though see Nicolet, 1976, p. 53). For the etymology, see France (2020, p. 54–55). These men had to volunteer their time and labor, but there was no attempt to sell offices or to a salary or prebend.

¹¹The ubiquity of credit was persuasively sketched in Graeber (2011). For an illuminating comparative case study, see the studies of medieval English villages at Clark (1982) and Briggs (2009).

¹²Briggs (2009, p. 146).

that “mirrored economic interdependence.”¹³ In both England and Rome, farmers did seasonal labor on each other’s farms, shared capital equipment, supplied goods on credit for processing (like fiber to ropemakers or hides to tanners) supplied dowries for marriages and more. It is likely true that, due to a lack of coinage, few transfers could be resolved in a single transaction, in which a precise value was established and paid in a single moment. Instead, as in England, Roman farmers were embedded in a network of economically intertwined estates, in which people were constantly accruing or dissolving debts with each other over time. The benefit of basing the fiscal system on the regional tribes was that it kept payments within local networks that were already accustomed to exchanging goods and labor throughout the rural calendar. *Tributum* could thus be integrated as just another payment amid the debts, credits, contracts, purchases, sales and wages that were already moving between estates.

The key was the way in which taxation was integrated into pre-existing social and economic networks, resembling models of “social extraction” rather than state taxation (Lust and Rakner, 2018). This very decentralized system did not rely on a top-down approach, in which an administrative center managed the payments of thousands of taxpayers and soldiers. Instead, the tribes allowed Rome to fracture the overall fiscal system into lots of local units which were manageable for the local elites who already dominated local economies. These elites were already lending capital, hiring laborers, buying, selling, contracting and renting within their communities, and *tributum* was integrated into these existing socio-economic networks. A bricolage approach created a fiscal system by harnessing the networks of trust and dependence that were already regulating the interactions of local landowners. It channeled tax payments along the same interpersonal relations that bound smaller landowners to larger ones throughout the countryside. Crucially, this meant that fiscality was bound to the same values and interpersonal commitments that governed the rest of rural society and the economy embedded within it. One could not cheat when paying or collecting tax without undermining one’s position within the community. Civic behavior could not be dislocated from social standing and from ongoing economic relationships within local networks. Unable to create a centralized fiscal system mediated through coinage, the Romans were forced to raise revenue in a way that was unusually integrated into society. This fiscal system, I argue, had a strong cohesive force in Roman politics and society.

APPROACH

That the Roman Republic was peculiarly resilient and enduring is self-evident in its four and a half century history. The purpose of this article is to examine how the fiscal system contributed to that durability. There are three approaches upon which I draw to construct my argument.

The first is the field of fiscal sociology that began a century ago (Goldscheid, 1958; Schumpeter, 1991), but is now most associated with the work of scholars such as Margaret Levi and

Charles Tilly, since refined and developed further.¹⁴ Although Tilly’s goal was to explain the rise of the modern, Western Nation state, he illuminated processes that are applicable to premodern cases as well (Tilly, 1993). In particular he showed how bargaining and concessions are necessary in exchange for sustainably high tax revenues. Early modern states and their rulers were desperate to raise revenues to fight wars. They had to tax their citizens to raise those revenues, but gaining access to all that wealth required some degree of consent, which in turn necessitated bargaining and concessions on the part of rulers. Levi (1988) similarly argued that rulers act rationally in maximizing revenue, but do so within constraints of bargaining power, transaction costs and discount rates. In doing so, she emphasized the social, economic and political contexts that shaped tax systems.

Jerome France has recently wondered whether this conception is applicable to antiquity, or whether it is inextricably rooted in the modern notion of a relationship between taxation and representation (France, 2020, p. 25). But Tilly is on safe ground here. The dynamic on which he focusses is not a moral notion of what is just in a civic community—i.e., an ideal that taxpayers ought to have a representative democratic voice—but is a universal reality that people with something to withhold will be likely to extract a price for access to that thing. In this case, taxpayers could make taxation inefficient by refusing to pay, by underpaying or by “footdragging” (Scott, 1985). The fact that taxpayers demanded political representation in much of Tilly’s account reflects a goal that was indeed contingent on modern political circumstances in the West, but the fact that “withholdability” granted bargaining power reflects something available to populations across time. The cultural question is not whether Romans derived bargaining power from their indispensable fiscal roles, but how and for what they chose to use it. They might have sought the same concessions that modern taxpayers sought, or they might have sought something else; what matters is that they had the means to extract concessions.

The second approach from which this article draws is the agency theory (Kiser, 1999; Kiser and Kane, 2007) that focusses on the relationship between, on the one hand, the principals in the senate and in elected office and, on the other hand, the *tribuni aerarii* in the countryside who had to effect the collection of *tributum* and the payments to soldiers. In the case of the Roman Republic, the story of bargaining power has an extra variable. Because the *tributum* system was fractured into so many local units, the state relied on the compliance both of taxpayers and of the *tribuni aerarii* who collected *tributum* as a public service. There is thus a need to examine the bargaining power both of the taxpayers who could have refused to pay, and of the *tribuni aerarii* who could have refused to operate the fiscal machinery. Neither group was coterminous with the political elite that was deciding to fight the wars. The consuls and the senate could declare war, but it would come to nothing without the taxpayers and the tax collectors. Because there could be inconsistencies between the political interests of those groups, there was potential

¹³Clark (1982, p. 261).

¹⁴Tilly (1993, 2007); with Levi (1988), Backhaus (2005), Martin et al. (2009), Monson and Scheidel (2015), and Martin and Prasad (2014).

for conflict. As Herb (2005) has noted, rulers are dependent on agents when the latter control tax collection. Moreover, since the *tribuni aerarii* were volunteering a free public service, there were few professional and organizational mechanisms that allowed principals to enforce standards among the tax collecting agents. There was very little in the way of bureaucratic machinery at all; they operated in the “gray area between state and non-state” service provision (Lust and Rakner, 2018, p. 280). Censors may well have been able to demote them from the ranks of the *tribuni aerarii*, but it is not clear that they had the investigative capacities to discover misconduct, and in any case, they were only in office for 3 years out of 10.¹⁵ As a result, other social, cultural and legal forces were needed to ensure that tax collectors were efficient and scrupulous. Understanding the principal-agency relationship in this kind of “social extraction” requires something other than bureaucratic control (Lust and Rakner, 2018). This was not the “compulsory cooperation” that sees so many states co-opt the services of local elites (Mann, 1986; Bang, 2015), but was more akin to politicians performing public service to elevate status and influence.

Finally, because these social forces were so important, this article will draw upon research into the performative politics of the Roman Republic, and in particular into Rome’s hierarchical “political culture.”¹⁶ While many scholars have emphasized the Republic’s democratic elements—especially its many annual elections and the constant need for leaders to address the people through oratory—others have argued that the potential structural powers of Rome’s direct democracy were never actualised in practice. Although a vote of the citizens could theoretically effect any arbitrary popular desire, such “constitutional” sovereignty depended not only on a leader to propose such a measure in an assembly, but on voters internalizing a sense that they were entitled to exercise their judgement in an executive manner. Many scholars in the past two decades have denied the existence of such a democratic mindset. Instead, they have emphasized the deference, dutifulness, and even obedience (“Gehorsamkeit”) that prevented the citizenry from exercising such decisive influence over elites. This deeply entrenched sense of hierarchy has to inform any study of collective action in the Roman Republic. It has to account both for the unusual degree of deference felt by the taxpayers and for the status benefits that accrued to the *tribuni aerarii* as wealthy agents of tax collection.

To contextualize the dynamics of collective action and of fiscal sociology, it is necessary to emphasize that Rome in this period did not operate as a bureaucratic state with legalistic operations (Mouritsen, 2017). It sustained and rejuvenated its Republican practices much more through symbols and rituals that affirmed the community’s acceptance of the socio-political hierarchy (Hölkeskamp, 2010, 2017). For example, a small subset of families, known as patricians, were allowed to wear special shoes, while senators came to wear togas with purple trim,

veterans of elite cavalry service were granted gold rings, and office-holders were accompanied by special attendants bearing the famous *fasces* (bundles of rods tied together alongside axe heads). The descendants of successful leaders could point to temples or statues that commemorated famous deeds from earlier history (Kuttner, 2004; Davies, 2017). Political activity incorporated elite priestly rituals such as prayer, sacrifice or the reading of the flights of birds (augury), while the right to assemble or address the citizenry emphasized the exclusive authority of that year’s official leaders (Morstein-Marx, 2004; Scheid, 2015). The most splendid of all rituals were the grand religious ceremonies presided over by aristocratic priests and the famous triumph, in which a victorious commander paraded his army through the streets and advertised his spoils (Ostenberg, 2009). All of this was part of the constant spectacle of Roman political life that reaffirmed the excellence of the regime. Almost all of Roman politics was a collective activity involving a leader and an audience of onlookers.

To be a member of that regime, a man had to demonstrate his quality before the eyes of the people. It certainly helped to be the son of a great family, but there was no birthright to leadership and all offices had to be secured through the votes of the people. They affirmed excellence. Rising through the ranks—holding office approximately every third year—young leaders had to demonstrate the quality of their leadership in whatever function they held: Soldiers would prove their abilities to become military tribunes; military tribunes would have to demonstrate their abilities if they hoped to run for senatorial offices; and only having shown their mettle in these offices could one hope to complete a career with the much lauded consulship. This system of progression by election—in a society that performed as much of public life outdoors as possible—ensured that leaders were constantly performing their jobs in both senses of the term. Elected office and public service thus constituted their own kind of spectacle. There was no more secure proof of high status than to be seen by soldiers or voters to be performing acts of public leadership. And of all the forms of public leadership—from providing public entertainments to issuing contracts for temple cleaning—the highest status was bestowed upon military activities (Harris, 1979).

Among the earliest evidence for Rome’s political mindset is a funerary inscription for L. Cornelius Scipio Barbatus, consul in 298 BCE. Written in a poetic meter, it mentions Scipio’s personal life and personal qualities in only the most generic ways. Instead, it builds toward his election wins and success in leading military campaigns:

“Cornelius Lucius Scipio Barbatus, born to his father Gnaeus, a man strong and wise, whose form was equal to his manly virtue. He was consul, censor, and aedile among you. He captured Taurasia Cisauna in Samnium. He subdued all of Lucania and led away hostages.”

The use of the second person plural for the Roman readers—and the emphasis that he held office “among you”—reiterates that politics was a performance before the eyes of the community. The epitaph builds, moreover, to the climactic account of his military

¹⁵There is no evidence that Rome operated any system of reporting neighbors’ under- or over-valuation in the census, as seen in fiscal regimes like that of Han China (Lewis, 2015, p. 287–288).

¹⁶A convenient overview can be found at Jehne (2010). For monographs, see Flaig (2003), Morstein-Marx (2004), Hölkeskamp (2010, 2017), Mouritsen (2017).

deeds. His son, Lucius, who was consul in 259, left behind a similar epitaph:

“Most at Rome agree that he was the best of the good men, this Lucius Scipio. The son of Barbatus, he was consul, censor, and aedile among you. He took Corsica and the city of Aleria, and dedicated a Temple to the Tempests in return.”

Again there is no mention of his private life, merely of the esteem in which he was held and his record of public leadership. As an indication of how crucial the judgement of the citizen audience was, he even opens with a bold claim that most Romans judged him to be “the best of the good men.” Again, the account builds toward his military victories. Similarly, a eulogy for L. Caecilius Metellus in 221 BCE lacked personal anecdotes or reminiscences from the son who delivered the speech, but instead emphasized hierarchy, military excellence, public service and constant recognition by the onlooking community:

“[he] left it in writing that his father had achieved the 10 greatest and best things which wise men spend their lives pursuing: for he wanted to be a first-class warrior, the best orator, the mightiest commander, to have the greatest affairs conducted under his religious auspices, to enjoy the greatest honor, to have the highest wisdom, to be deemed the pre-eminent senator, to make a fortune in a respectable way, to leave many children, and to be most renowned man in the community; and that these things had fallen to his father’s lot, and to that of no one else since Rome’s foundation.”

The things worth noting about this man were largely his political and military accomplishments, and his status is reinforced throughout by the role of the people in affirming his excellence: they “deem” him the most eminent senator, they vote for him in elections, they are the community in which he enjoys “renown.” Roman politics emerges as an ongoing spectacle in which a community judges a man’s actions, bestows status on him through election if deemed worthy, and thus permits him to lead the state in great actions. That above all else delivers a special place in the hierarchy.

Within that culture, it has been easy for scholars to focus on the holders of elected office and on the urban sites of the great elections, speeches and rituals. The use of local elites to collect taxes, however, means that these political dynamics also applied to the rural communities in which taxes were paid and infantry pay was distributed. The highest echelons of leaders—like those eulogized above—earned their status by demonstrating their value in war and politics, but the act of collecting *tributum* and paying troops meant that wealthy landowners in each area could do the same on a local level. They, too, could perform public leadership before the eyes of the local community. The fiscal system ensured that the dynamics of creating hierarchy through political spectacle was available to the *tribuni aerarii* who, year after year, before the eyes of the community, collected taxes and paid infantry in each rural district.

POLITICAL EFFECTS OF *TRIBUTUM*

According to our main source for the period (Livy), *Tributum* and military pay were instituted in 406 BCE, and it only took until 401 before it was being withheld to extract political concessions.¹⁷ Taxation became part of a hostage game. Political and military leadership had been all but monopolized by the narrow group of families who claimed special religious positions (the patricians) to the exclusion of all other claimants (plebeians), some of whom could be very wealthy; the last plebeian to hold high office was in 422, and before that one has to track back to 444. In 401, however, things changed. Four out of six military commanders in 400 were plebeian. In 399, there would be five out of six. In 396, after another boycott of tax collection, there were again five plebeians out of six commanders.¹⁸ The creation of the *tributum* system was, I argue, the catalyst for change. Wealthy plebeian landowners must have been among the *tribuni aerarii* who collected *tributum* and redistributed it to the soldiers, and we are told that plebeian leaders in 401 BCE refused to play their fiscal role (Livy 5.12.3-9). That left patricians in a bind. Needing a paid military in the midst of war with the neighboring city of Veii, they could try to win the politics by vilifying the plebeian leaders as selfish and reckless, or they could accede to the demands of the plebeian leaders. They chose the latter, and the results are clear in the re-emergence of plebeian officeholders. The elections in 401 returned a majority plebeian college of leaders for 400.

While taxation always bestows bargaining power upon taxpayers, there were two features of *tributum* that invited especially salient conflict. The first was that the mechanisms of *tributum* provided an unusually high degree of influence to rich landowners, since they were not just taxpayers, but were the tax collectors as well. Patrician political leaders could determine to wage war, but they relied on *tribuni aerarii* to act as agents in raising revenues to fuel the military. That agency gave these wealthy plebeians enormous control. The second feature was that the principal-agent relationship was bound up in issues that were integral to each party’s identity. The patrician principals came to depend on plebeian agents to finance the wars that were so central to patrician identity as a military aristocracy. At the same time, patricians were relying on the participation of wealthy plebeians who were in many respects defined by their exclusion from high office; the centrality of plebeian service in the fiscal system was at odds with the suppression of their political ambitions. Plebeians had been locked out of political equality, but once patricians bound the financing of warfare to the participation of plebeian elites, that status quo was destined to crumble. Patricians were desperate to fight wars, and there was no way that they could continue to suppress rich plebeians once they had handed them the power to determine whether such wars were financed or not. Plebeian elites now had the power to frustrate

¹⁷Livy 5.12.7-13. Livy was not writing until nearly 400 years after these events, and that must be borne in mind here. It is impossible to know whether he had accurate information on such distant affairs. For the problem of how to read Livy and what to trust (see the authoritative Oakley, 1997).

¹⁸Though the Roman Republic usually had two consuls lead the army, this period saw experimentation with a larger annual college of “military tribunes with consular power”.

patrician military ambitions, and that was an enormous source of bargaining power.

Political equality was not instantaneous, however. Preventing the paying—and hence raising—of an army was risky business, and though similar boycotts of taxation seem to have led to plebeian electoral success in 379 BCE (Livy 6.31.1-5), the tactic became far from regular. Nonetheless, the shift in bargaining power was real. A law was passed to grant plebeians regular access to the consulship from 366 BCE, and after years of wavering, that access was permanently guaranteed in 342 BCE. Thus, a little less than four decades passed between fiscal reform and a shift in plebeian political equality.¹⁹

Once this was achieved, the central dynamic shifted from one of conflict to one of cohesion. The regime's reliance on the participation of the population to pay taxes and on wealthy landowners to collect them, meant that policy had to be formulated with broad, communal interests in mind. In periods of stress, voters could assert themselves to control major issues of war and peace, and as taxpayers and tax collectors, they could not be ignored (Tan, 2017, chapters 4, 5). But the *tribuni aerarii* never again directly leveraged their position to prevent the collection of *tributum*. There appears to have been broad consensus that *tributum* was worthwhile and run well; with few possible exceptions, neither taxpayers nor tax collectors are recorded as hostile.

Though no source details acts of tax collection, one reason for stability was likely that the *tributum* system reinforced the social and economic hierarchies of rural communities. Cato the Elder, writing in the second quarter of the second century BCE, sketches an agricultural economy in which farmers were constantly interacting in a variety of ways. He promises that farmers who are friendly will find neighbors more willing to purchase produce, to contract for work and to supply labor. They will similarly offer help and material if any construction is required.²⁰ At the same time, the farm manager should collect repayments from neighbors who had borrowed from his master, while he himself must borrow from no more than two or three families.²¹ All of this advice presupposes that farmers sell to neighbors and rely on them for supplies and labor when building; Cato's advice also suggests that, without restrictions to the contrary, farm managers would likely borrow from more than three lenders. At the heart of so many of these transactions must have been the largest landowner in the area, whose capital, production surplus and need for labor made him the dominant node in the network. *Tributum* reinforced his dominance by forcing local farmers to pay him tax each year and allowing him to factor such payments into the accounts of credits and debits that he was already running with his neighbors. This gave him even more economic control over his neighbors than

he already enjoyed. Moreover, collecting *tributum* and paying soldiers singled him out as the man with the highest status, the man with the state's imprimatur. In a world in which politics was the spectacle of public service, tax collection afforded *tribuni aerarii* the opportunity to demonstrate leadership on a local level. These were the men who were on show as wealthy and capable, and who could be seen each year ensuring that the troops were paid. Their fiscal role provided the leadership demonstration on the local level that consuls provided on the larger civic level.

This system survived into the second century with few challenges, but in 167 BCE, it was indefinitely suspended, and history shows that it never reappeared. Given how successfully the *tributum* system had been maintained—and given that the Romans continued to fight expensive wars—it is worth asking why it was abandoned. The main reason was probably that a system designed to be managed in local rural communities was no longer suitable for multiyear campaigns from Portugal to Tunisia to Turkey. However, it is possible that the rich landowners who ran the system as *tribuni aerarii* were more concerned with making money in the new provinces than they were in persisting with the onerous collection of *tributum* from neighbors and the payment of infantrymen. *Tributum* must have consumed time and energy for those who ran it, and in the face of so many lucrative opportunities in the empire, its abandonment must have come as a relief to many. Entrenching dominance of local economies was worth a great deal of effort when profit-making was still a largely domestic enterprise; but once there were Macedonian mines, Sardinian fisheries, and Spanish olive groves to exploit, the appeal of local farming communities no doubt waned.

From 167, then, Rome operated almost entirely on indirect taxes (customs dues and sales taxes) and payments from overseas communities. It kept its budget quite small (Tan, 2017; Taylor, 2017, 2020). The old *tribuni aerarii* thus remained as wealthy landowners, but they no longer operated a fiscal system in addition to their own private businesses. For many such men, this was surely a relief, but it can only have weakened their local prominence and their political bargaining power. Freed from reliance on citizens' *tributum*, the ruling class could take a harder line when political challenges emerged, and this may have contributed to the assassination of two reformers (Tiberius and Gaius Sempronius Gracchus in 133 BCE and 121 BCE respectively) along with thousands of supporters (Tan, 2017, chapter 6). But we may also be able to see *tribuni aerarii* regretting the loss of their status roles. Around 30 years after *tributum*'s end, the same wealthy landowners were agitating for reform. As an elite that did not run for elected office, these men (the *equites* or equestrians) pushed for control of juries in certain legal trials (Davenport, 2018, p. 59–66). While this has traditionally been seen as a way to control the regulation of their business activities, I argue that it was equally motivated by a desire to regain a place in state activities as a source of status. Tensions would remain between the political class in the senate and the equestrian class of wealthy non-officeholders right down to the end of the Republic, at which point, with the emergence of autocracy, Augustus would create a raft of new offices exclusively for these equestrians. Only then would the

¹⁹Between 406 and 366, there were several years artificially “inserted” into the historical record as periods of supposed anarchy, so that some amount of years between 376 and 366 did not actually exist. Once we remove four or five of those years, then 406 becomes 402 or 401, and hence the period from fiscal reform to political reform was more like 35 years than 40. For discussion of these artificial years [see (Drummond, 1990; Cornell, 1995), p. 399–402].

²⁰Cato, *On Agriculture* 4.1.

²¹Cato, *On Agriculture* 5.3.

excellence of this wealthy order again be sufficiently recognized through roles of political leadership in the state. The old fiscal role was finally replaced.

DISCUSSION

The Roman Republic offers the chance to examine fiscal sociology in a society that featured minimal bureaucracy and no standard currency for payment. Tax farmers were well-known for their service in other areas of state activity (Badian, 1972; Tan, 2017, chapter 2), but they were never employed to collect citizens' property tax (*tributum*). Instead, the principal-agent relationship was constructed as a public service performed by a class of local elites. They were not paid and it is not clear how (or even if) the state could punish them in case of malpractice; as was typical in Roman law, much was left to the individual to pursue his own affairs, and we know that discharged soldiers were legally permitted to seize the property of *tribuni aerarii* who failed to provide them their pay (Gaius, *Institutes* 4.26-7, Aulus Gellius, *Attic Nights*. 6.10.2-3). The most striking feature of *tributum* was, therefore, that the principals, who declared war and decided how much tax was necessary, neither employed nor contracted for tax collectors. They had very little leverage over the men who collected *tributum*.

And yet the *tribuni aerarii* collected *tributum* with few hiccups for more than two centuries. Why? And how was their performance policed? It is possible that they participated because they profited from corruption, but I doubt that, because the social price paid for corruption would have been immense—Claude Nicolet, the most distinguished scholar of *tributum*, even speculated that they overpaid as a kind of liturgy or community service (Nicolet, 1980, p. 162). The fiscal system was so enmeshed in local communities that *tribuni aerarii* could only underperform if they were willing to earn the ire and disrespect of their neighbors and peers, and this likely exerted a more moderating influence than any top-down bureaucratic regulation could.²² Smaller farmers could grant or withhold both the taxes and the social esteem that *tribuni aerarii* craved; this endowed them with meaningful bargaining power. Thus, by embedding fiscal structures in rural social networks, the Romans allowed social norms and reputational pressure to police good government. To be a corrupt tax collector would have been to stand before a local community as a dishonorable man. It would have risked intimate economic, social, and possibly even familial relationships. On the contrary, the interdependence of taxpayers and tax collectors meant that all transactions had to take place within the context of sustainable long-term relationships; this self-regulating dynamic removed the need for rulers to monitor tax collectors, which was always difficult with premodern technology (Kiser and Karceski, 2017, p. 80). Moreover, definitions of good government can change from culture to culture (Karceski and Kiser, 2021). This embedding of

fiscal structures in social networks, however, ensured that *tribuni aerarii* would always be aware of local expectations.

If there was potential for such damage, why then did the *tribuni aerarii* agree to perform this onerous public service? I argue that there were three main reasons. The first was that *tributum* probably made neighboring farmers even more economically dependent on the rich *tribuni aerarii* than they already were. A compulsory annual payment could increase indebtedness or be used to pay off debts, or it could be paid in some desirable commodity or paid in labor or access to capital or whatever else suited both parties. By empowering them to demand one more payment per year from their taxpayers, this can only have strengthened the economic dominance of wealthy landowners. The second reason is that the honor of being named a *tribunus aerarius*—presumably in the quinquennial census—was an attractive marker of status in a community that prized hierarchy above all else. It may have been a lot of work, but every act of tax collection reaffirmed before the eyes of the community that this man was the one selected as a *tribunus*. It demonstrated his superior rank. The third reason was that Rome was full of symbols and rituals that committed the community to support warfare (Harris, 1979). Service toward that goal was the most culturally valued activity. And because *tributum* was a revenue earmarked for infantry pay, it was not only appealing in itself, but was an opportunity to perform acts of state service and leadership in support of war. Providing pay to troops before the eyes of the community was precisely the kind of spectacle that demonstrated excellence and high status. While leading an army was limited to the loftiest few, collecting *tributum* and distributing infantry pay was a similar role that brought prestige on the local level.

In the earliest years of *tributum*, tax collection may well also have been attractive as a source of bargaining power against the patrician elite. It is striking that, both when *tributum* was instituted and when it was suspended, elite politics shifted in the wake of fiscal reform. Rome always restricted political and military leadership to a narrow circle, but in a world so fixated on hierarchy, that left the second or third rung of wealthy citizens unable to access these most precious sources of status. Most wealthy men refrained from competing in elections, yet they comprised a large and important group requiring a place in the socio-political hierarchy. When *tributum* was invented, the narrow circle of officeholders was confined to patrician families, but within 30–40 years, plebeians had effected reform to remedy that situation. Though there would be further struggles, the tide was inexorably turning. The military's dependence on plebeian *tribuni aerarii* was simply too great for plebeian claims to be resisted and collective action became more potent as a result. We can see similar shifts in elite relations after the end of *tributum*. In this case, it was 30–40 years before there was agitation to grant wealthy non-officeholders control of certain juries that policed senators. Again, the class of wealthy landowners who were not holding office transformed their relationship to the political elite. With the emergence of *tributum*, tax collection provided the bargaining power to demand greater equality; with its disappearance, the old tax collectors were forced to find some other source of bargaining power and some other way to demonstrate high-status public leadership. In both cases,

²²As comparison, Clark (1982 p. 270–271) notes that medieval English “villagers readily balanced demands for payment against the personal benefits and trust involved in maintaining long-term relationships”.

elite relations were transformed within three to four decades of fiscal reform. There was turmoil in elite politics before *tributum* and for its first decades, then there was extended peace, then there was conflict again after *tributum* disappeared. This at least suggests that, once the plebeians secured political equality, *tributum* contributed to political quietude for generations. Its end, I argue, led to imbalance between the officeholding and non-officeholding elite.

This kind of politics would have been too risky in an imperial context, and it is worth emphasizing that the *tributum* system was abandoned as Rome transitioned from a city-state regime to an imperial one, with taxes being collected from Spain to Greece. Rome would increasingly rely on the cooperation of provincial elites (Tan, 2020). Yet, once plebeians had gained sufficient political equality, there was nothing like the antagonism between principal and agent that we see elsewhere; as fellow citizens of a city, with common foes threatening borders, there was a only a very weak boundary between political leaders and *tribuni aerarii*. Moreover, the *tribuni aerarii* had little to no access to military force. Even if the most powerful families still retained forces (Armstrong, 2016), they posed nothing like the threat that Chinese emperors feared (Deng, 2015; Lewis, 2015) or that a Japanese daimyo could wield (Brown, 2015). The essential structure here is intra-community rather than imperial, and that changed the costs, goals and negotiations involved.

Blanton et al. (2020) have argued that “to maintain its power, the state’s fiscal health, and taxpayer compliance, leadership will be compelled to demonstrate a willingness and ability to comply with moral claims directed at them and to make use of the state’s resources for generally shared benefit.” The Roman system of

tributum avoided questions of “shared benefit” by earmarking the revenue specifically for the most culturally valued activity: warfare. It was collected from farmers and paid to infantry on the local level without ever having to involve the central fisc. Moral claims, however, are relevant here. In Rome’s deeply-embedded hierarchical culture, the most moral thing was to assign proportional status. The peculiarly under-bureaucratized system of *tributum* achieved precisely that by co-opting the services of rich landowners to perform the vital public service of collecting taxes and paying the troops. This marked them out as more distinguished than their neighbors. In doing so, it reinforced hierarchy in rural communities. Moreover, as they cut deals, cracked down on the stingy and showed leniency to farmers unable to pay, they strengthened ties in their rural communities. High-status state service, combined with deeper dominance over local networks, likely increased the cohesion of the political system by embedding non-officeholding elites as stakeholders and as mediators between the local communities and the central state. So long as they held that role, politics at Rome was relatively peaceful.

DATA AVAILABILITY STATEMENT

The original contributions presented in the study are included in the article/supplementary material, further inquiries can be directed to the corresponding author/s.

AUTHOR CONTRIBUTIONS

The author confirms being the sole contributor of this work and has approved it for publication.

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