# War and Society
# Revenue

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Many medieval and early modern rulers derived substantial income from their royal **demesne** (Crown lands). These were essentially lands claimed by the king by *allodial right* (that is, his to command without any overlord) and could be "attached" to the Crown (so whoever held it would be entitled to the income they generate) or could be "brought in" by the ruler's family holdings upon ascension to the throne. These were run either as a household or were **farmed out** to tenants in return for some sort of payment. The lands were worked by serf *corvée* (unpaid labor), which tended to be commuted to cash payments after the economy became more monetized. Free labor, however, remained an important source of income for the government well into the modern era. The kings were often in the anomalous position of owning less land than some of their powerful barons (it took the kings of France several centuries to acquire the territories that would coincide with most of the kingdom). Traditionally, rulers were expected to pay for their ongoing expenses with income from the royal domain and resort to taxes only in emergencies (which basically meant war). Most of the royal domain was alienated when the kings were overthrown.[1]

Although taxes covering the entire land (extending also over lands not in the royal domain) were supposed to be levied only for fiscal emergencies, in practice this source of income was too important to the rulers who tried, more or less successfully, to make them permanent. As we shall see, it was invariably war that necessitated the extension of taxation which often failed to return to prewar levels after the termination of hostilities. It is this legacy of war that is responsible for the creation of modern governments with extensive powers to tax. Although our government's expenditures are no longer primarily on defense, the military origins of our *fiscal constitutions* deserve some further analysis.

We shall divide taxation into four general categories: **in kind**, **seigniorage**, **direct**, and **indirect**. Of these, the last two are the most important, and we shall deal with them in some detail. While discussing these taxes, we should keep in mind the same kind of questions that every ruler must contemplate before levying new taxes.

> For the ordinary citizen, the power to tax is the most familiar manifestation of the government's power to coerce. This power to tax involves the power to impose, on individuals and private institutions more generally, charges that can be met only by a transfer to government of economic resources, or financial claims to such resources — charges that carry with them effective powers of enforcement under the very definition of the taxing power. [...] [T]he power to "tax" is simply the power to "take."[2]

All taxation is fundamentally based on **coercion**, and so one must immediately confront the political problems that a new levy might occasion. The coerciveness of wealth extraction and the fact that rulers do not have absolute control over their subjects mean that there will always be some type of explicit or implicit bargaining going on between the rulers and those who will pay the taxes or their representatives. Does the ruler have independent authority

[1] The English Parliament maintains control of the royal domain but pays the Crown a fixed annual sum. The French crown lands were confiscated during the French Revolution. In the US, Congress transferred the Crown lands to the federal government after the Revolution, and it is now held in the public domain.

[2] Geoffrey Brennan and James M. Buchanan. 2006. *The Power to Tax: Analytic Foundations of a Fiscal Constitution.* Cambridge: Cambridge University Press, p. 8.

to impose such a tax or does he need the consent of some sort of representative body? Are the representatives exempt from the taxes they approve? Would the tax create too much unrest and which social strata would it involve? What kind of bargaining and concessions would the ruler have to make to elites to get the tax implemented? Would the tax be easy to evade and what would it cost to enforce it? Does the ruler have the administrative capacity to assess and collect it? Would the tax damage the economic activity that is also important for the overall health of the polity?

In other words, rulers must have some idea of the income the tax is expected to bring in and the costs of getting the tax approved, and then assessing, collecting, and enforcing it. As we shall see, rulers are always constrained in how much wealth they can extract from the societies they rule over. These constraints can be institutional (what is customary and expected and what is considered beyond the pale by the polity), political (the tax would upset those on whom the ruler depends to stay in power), administrative (no means of measuring and collecting the tax), or coercive (not enough military or judicial power to ensure compliance). The fiscal policies that governments adopt depend on the economic structure of the polity and must always reflect some sort of political compromise. As we shall see, wars have been the usual catalyst for a new round of such bargaining because they temporarily give the ruler bargaining leverage that he would ordinarily not possess in peacetime (provided the subjects to be taxed are threatened by the war themselves so they are more willing to pay for their defense). How these new taxes create new circumstances that might influence the next round of bargaining (or the next war) and how they seem to have the tendency to become permanent would be themes we shall continuously return to throughout the course.

## 1 Taxes in Kind

When there was little money circulating in the economy, taxes were paid in kind. For primarily agricultural lands payment might be in grain but it could be in any product that the Crown could then resell on the market (e.g., butter). This form of payment was relatively easy to collect since the amount to be taxed was straightforward to assess. However, it did require some system of transportation and storage, and it was dependent on the vagaries of the market to determine the actual value. This type of income was thus tied to harvests, it was seasonal, uncertain, and not all that useful for war.

Taxes in kind could, however, be far more useful for war-making in their other forms. For instance, rulers can call onto their subjects for free labor — the corvée — at least for a specified number of days each year. This forced labor could be used to build roads, canals, and fortifications, among other things, which would have involved non-trivial expenses had rulers had to contract for the labor at market prices. One advantage of the corvée is that it can extend to subjects who own no property and have no income to tax. This type of service was greatly resented and required significant enforcement to reduce shirking. The problem could be especially acute if the call coincided with harvest time — which it often did when lords needed their own harvests collected — and the tendency was to commute it for monetary payments.

More important from the military perspective was the ability to requisition the supply of food and housing for the troops in order to ensure the subsistence of the army. This could be quite onerous on the subjects who also had to deal with the usually poor discipline of these armies who would often coerce the very people they were nominally supposed to be defending into supplying even more provisions. Rulers had very little effective control over the discipline of their troops, and the movement of armed forces through one's own lands would frequently spark riots and even pitched battles between peasants and soldiers, especially when the latter were hard pressed for supplies and could not purchase them because payment was not forthcoming.

One other type of tax in kind which has lasted well into our own times is military conscription. Although the modern system of universal conscription of young able-bodied males for national service dates back to the French Revolutionary Wars, most societies have practiced some form of conscription or another since ancient times. This could take the form of having to fight for several months when called upon to do so by one's lord. Since these "soldiers" would be essentially untrained, their military use was limited. Peasants would also have to be sent home at harvest time, and often the military obligations even specified the area where one could be expected to serve. This meant that while there was usually no difficulty getting the conscripts to show up for the defense of their own homes, their usefulness radically declined with the distance they were expected to travel or the length of campaign they were expected to serve in. Some rulers "solved" some of these problems by enforcing extended periods of military conscription (service under the Russian tsars could be for life in the 18th century and 25 years in the 19th) or by creating a system of military slavery with captives dependent on the ruler (e.g., the Ottoman Empire until the 19th century). We shall have more to say about conscription and other forms of military service when we discuss the composition of the armed forces.

## 2 Seigniorage

There usually exists a difference between the value of money and the cost of producing it. For the period covered in this course, this simply is the difference between the value of the metal that a customer brings to the mint (old or foreign coins, plate) and the value of the minted money he would get. This difference would cover the actual costs of minting the specie (brassage) and the profit to the mint owner (seigniorage). This is a tax levied on the holder of existing currency, and it can take several forms. The owner of the mint (usually the king but sometimes a private individual who leased the franchise from the king) could require a payment of a fee to mint a coin of particular value. The owner could also withhold the appropriate amount of the precious metal (gold, silver, copper) brought to the mint and return coins minted from the remainder. Estimates put this amount at about 3% of the value but it could vary between nearly zero to about 5%.

Seigniorage could be an important source of income for rulers who generally tried to restrict circulation of alternative currencies in their lands and strove to establish a monopoly on the money supply. Depending on the extent and effectiveness of this monopoly, rulers could control the money supply. For example, they could require that all existing currency be **re-coined** so that they would collect the minting fee yet again. Even worse, they could **debase** the currency — meaning, they could lower the quantity of precious metals (gold, silver, copper) in a coin of particular face value. This would allow them to mint more coins out of the same amount of precious metal, which is the pre-paper money equivalent to printing more money. Naturally, any such activity would be regarded by currency holders as an act of expropriation since it reduces the real value of their holdings. This makes the resulting expansion of the money supply politically unpopular, limiting the usefulness of this activity as a revenue generator.

Another constraint on expanding the money supply in this way is economic: although it would produce a short-term windfall for the mint owner, the longer term consequences were less desirable — with more money in circulation, the prices would go up, and a serious inflation can occur, leaving everyone worse off since it also erodes the real value of government income. (The same can happen if a new source of the precious metal suddenly makes it less scarce than before and enables the government to issue more coins while maintaining the content of that precious metal unchanged. This, for instance, happened to Spain after the discovery of silver in the New World flooded the country with that metal — the reckless minting of the Spanish Crown exported inflation to the rest of Europe.)

Clearly, when the ruler does not have an effective monopoly over the money supply, an attempt to debase the currency would simply result in the citizens resorting to the alternatives that are more stable and thus safer. For example, the Italian florin was struck by the city of Florence from 1252 for nearly three centuries without a significant change in its gold content, making it an effective international currency in Europe. More generally, competition among coins from various sources would naturally keep seigniorage very low since people would simply take their metal to the mint that charged least.

## 3 Direct Taxes

If the power to "tax" is the power to "take", then direct taxation is the most obvious form that this power can assume because it is an imposition upon a person or upon property and the only "reason" for this tax is the mere existence of the individual or the individual's ownership of said property. It can be imposed without regard to the wealth of the individual or it could be graduated, either in a *progressive* (the rate increases in wealth) or *regressive* (the rate decreases in wealth) manner. Direct taxes cannot be shifted onto others and do not even have the pretense of giving individuals some sense of choice in incurring them (as distinct from indirect taxes). In order to impose such a tax, the government must evaluate the wealth or otherwise determine the taxable base and decide on the mechanism of levy. These taxes are "direct" because they usually take the form of direct payment from taxpayer to the government.

Among the earliest — because easy to implement — such taxes is the **poll tax**, variously known as "head" or "capitation" tax.[3] It is a fixed amount imposed on an individual as defined by a census. Sometimes the tax could be imposed on a household instead of an individual, like the *hearth tax* in Britain, which was imposed on every hearth in a family dwelling (easier to count than people) or the *window tax* (in France and Britain), which was imposed on the number of windows of the dwelling — this caused many to brick up their

[3]The word "poll" originally meant "head", so the name describes a tax per head and is not necessarily related to voting. The American idiom "going to the polls" refers to voting (as in "head-counting") and thus the per-head tax that used to be required to vote was called a "poll tax." Since the American usage of "poll tax" now almost exclusively refers to a voting tax, we shall instead use the word "capitation" to refer to per-head taxes in general.

windows, and so it was less successful than the hearth tax — after all people did need their hearths more than their windows.

The **capitation tax** was often imposed on subject populations (Jews almost everywhere, non-Muslims in Muslim countries, non-citizens in the Roman Empire) and was thus often treated as a sign of submission or servitude. The amount could be the same regardless how wealthy one was (and thus deeply regressive) or it could be varied according to the social rank of the individual. In both cases, however, the amount imposed did not depend on the individual ability to pay, and could thus provoke revolts when it was deemed too demeaning or too high or both. The endemic peasant revolts of the late Middle Ages and early modern era had much to do with the heavy burden of taxation often directly linked to per-head taxes. On the other hand, such a fixed tax is non-discriminatory (and so every individual who presumably uses the services provided by the government pays the same) and non-distortionary (it does not reduce incentives to earn more like a progressive tax would). Most importantly, such a tax does not require any government inquiry into the wealth of its citizens. It is thus far less invasive of privacy and much easier to administer than most other taxes. This helps explain its enduring popularity over a long period of time. Since it applies a largest common denominator approach to assessing liability, it leaves much of private wealth untapped, and thus out of government's reach.

In most European countries, the capitation taxes were usually introduced in fiscal emergencies caused by wars, subsequently revoked, then re-introduced for another war, and eventually became permanent, forming an important part of the government revenue until the 19th century. Sometimes certain classes could obtain temporary relief or permanent exemption (like the clergy did in France) and sometimes the poll tax could be introduced for specifically politically purposes (e.g., to disenfranchise undesirable poor people from voting, as it did in the United States).

The two sources of wealth that governments have sought to tap into by direct taxation were **income** and **property**. Both are very difficult to define — What constitutes income, for example? It is not simply revenue, of course, and it must be some sort of "net" measure that takes into account at least some expenditures. Yet it cannot be merely what individuals obtain in cash, so what else should one count? How would one document and measure it? How does one assess property that is not for sale? Since land was the largest source of wealth but was rarely bought or sold, how was it supposed to be valued?

The most serious problem of direct taxation was in obtaining a realistic, reliable, and representative estimate of property and income for tax purposes. The means of doing so were usually unavailable to the larger monarchies given the lack of administrative capacity, educated personnel, or even accounting practices. Tax assessments were done sporadically, and relied on visual inspections (which could be evaded), on individuals self-reporting their wealth (sometimes under oath but often not), or on their neighbors doing it for them. Even a decent estimate in a given year would quickly become outdated when economic circumstances changed, and when the costs of performing another assessment were deemed too high, the regional discrepancies could become vast over time.

Voluntary assessments are not reliable both because of the potential for fraud and because the taxpayers themselves might have little idea how to value their incomes or property for tax purposes. One way to avoid complete reliance on such self-assessments but without becoming oppressively inquisitive was to make a series of presumptions and then assess the tax accordingly. For example, if wealthier individuals spend more on their housing or means of transportation, one could base the tax estimate on the rents paid or the carriages owned. These, of course, present taxpayers with easy ways of evading proper assessment, so some means of ascertaining actual income or property value had to be found. This usually took the form of using current rents for land use as proxy of the value of the land; current prices as proxy for the value of taxable property owned; and current wages as proxy for income from salaried labor. Occasionally, one finds a supplemental tax on merchants based on assumed profits of their business. The obvious problem with all of these that they do not really take into account the individual's ability to pay because the assessment is presumptive rather than based on actual income from salary, investments, or property. For a very long time, a property tax mostly based on land and produce was the only realistic assessment of wealth since governments could not hope to get at actual income.

One early exception to that rule was the **forced loan**, often used by some Italian republics (Florence, Venice) but perhaps most infamously by Charles I of England when Parliament refused to levy the taxes he wanted. The word "loan" here is misleading, for there usually was little or no hope of ever seeing repayment. Even in cases where the government would pay at least the interest at the artificially low rate, it would almost never repay the principal. The word "forced" indicates that the terms on which the money is being "borrowed" (taken) are such that the "lenders" (taxpayers) would never agree to voluntarily.

The amount assessed was usually related to the property owned by the individual, which meant that the government had to have a pretty good idea about the wealth of its subjects. The assessment of this wealth was generally easier in cities where controls were tighter, but it could be seriously politicized because much of it required estimates by government officials and the cooperation of the taxpayer. The process was thus open to corruption (taxpayers colluding with assessors to under-report their wealth) and to politically motivated wealth redistribution (governments could reward friends and punish enemies by varying the assessments). Even then, the process of assembling the necessary documents for tax assessments proved so onerous that even the urban polities eventually abandoned the practice in favor of blunter instruments like a flat 10% tax on property.

The development of the commercial Corporation as a means of aggregating capital greatly facilitated taxation — after all, the corporation had to maintain meticulous records in order to pay its share-holders. Similarly, the increase in salaried employment made it possible for governments to withhold income taxes before payment was made to the individual. This *stoppage at source* dramatically expanded the income tax revenue simply because the government no longer had to rely on self-reporting by individuals.[4] (The other advantage is that this method collects a tax with each payment — making for smaller but regular amounts over the year — as opposed to one large lump-sum payment once or twice per year.)

Even though income and property taxes were introduced by many governments, they did not become either permanent or the most relevant sources of revenue for a very long time. Even in an as advanced commercialized society as Britain's the yield from income taxes was initially quite disappointing, and was sometimes exceeded by voluntary contributions! Another serious problem with these taxes was in the enforcement of compliance — histori-

[4]When stoppage at source was introduced in England in 1803, it yielded the same amount of income tax as the collection in 1801 had even though the rate had been cut by half.

cally it is fairly easy to see that whenever the government's ability to coerce the citizens into paying went down so did receipts from direct taxes. Governments reacted by introducing various enforcement measures that usually empowered tax officials to set serious penalties ranging from billeting troops (a serious economic and social burden since soldiers were also normally outside the control of the local jurisdiction) to imposing prison sentences. When one adds to this the political difficulties that inquisition into the wealth of one's citizens always occasions as well as the disruptive and potentially explosive decisions about the tax rates (governments would often rely on a flat rate precisely to appear socially just), then it becomes clear why governments have traditionally sought other ways of getting into the pockets of their citizens.[5] The most effective means of extracting vast amounts of wealth until the advanced economies of modern times has proven to be indirect taxation.

## 4 Indirect Taxes

Indirect taxes are imposed upon transactions: the production, transport, sale, or documentation of goods and services. These taxes are "indirect" because they are usually imposed on an intermediary who can then pass the cost onto others — e.g., a store is responsible for paying the sales tax, which it simply transfers onto consumers; an importer is responsible for paying the customs duties, which it then passes along to wholesalers and retailers as higher prices (which ultimately end up at the consumer's expense as well). These taxes can be shifted onto others (usually the consumers), and so the tax-payer and the tax-bearer are not the same person.

From the ruler's standpoint, an important feature of these taxes is that they tend to be more palatable politically. First, they give the illusion of giving individuals some choice — after all, one can choose to avoid the transactions that incur taxes. One can also choose how much to consume and thus "decide" on the amount of tax to pay. One also pays piecemeal in small amounts, not a few times in large and very noticeable amounts. Of course, the sense of voluntarism can be illusory — even though governments generally try to exempt necessities from taxation, sometimes the products that are taxed are hardly matters of choice — salt, the tax on which was an important source of revenue for the French kings, is a good example.

Second, these taxes are borne by everyone that engages in taxable transactions. Beyond merely having a wider tax base, these types of taxes seem more socially acceptable since they do not normally involve privileged exemptions. However, since they do not distinguish among tax-bearers based on their wealth but simply fix a price for the transaction, these taxes tend to be deeply regressive (the wealthier one is, the less one pays in such taxes as percent of his income). From a political perspective, the best option for a government would be to impose a tax on the sale of some *luxury* good (that is, one not generally considered a necessity) that is nevertheless in widespread demand. Good examples are tobacco and alcohol but various forms of *sin* taxes also fall into that category.

[5] Since the 18th century reformers had floated ideas about progressive taxation. In the context of the Jacobin Revolutionary France, it was meant to equalize incomes, which is precisely why it was repugnant to the British who instead preferred a flat rate. As the concept of social justice changed, so did the idea of what is appropriate, and today progressive income taxes are common.

Because indirect taxes cover a wide tax base, because they involve apparent voluntarism, and because they do not require an inquisition into personal wealth, it should come as no surprise that rulers have resorted to them for a very long time: if one cannot easily tax revenue, one can much more easily tax expenditure.

Among the earliest types of indirect taxation were the various tolls imposed on goods crossing political or regional borders. These **customs duties** were usually assessed at convenient transit points (city gates, ports, road barriers, passes, bridges) and could be applied both to goods coming in (imports) or going out (exports).[6] Often only certain goods would be taxed (e.g., exports of wool and both exports and imports of cloth in Britain) although the list of taxable goods seems to have kept getting longer as government appetites grew and as bilateral trade treaties limited the possibilities for customs income from any particular item.

This last point deserves clarification. Since customs duties are essentially levies on trade, they can affect the relative prices of goods, and can thus be used strategically to encourage desirable trade flows or engage in wealth redistribution. For example, a government might wish to protect the income of, say, manufacturers of cloth who are losing to cheaper imports. One way of achieving this is by imposing import duties that would raise the price of imports and make domestic makers more competitive without having them lower their own prices. Of course, it is the consumers of cloth who have to pay these higher prices, so there is wealth redistribution in this action. Another way is for the government to use its own revenue to subsidize the exports of cloth, effectively lowering the price for its domestic manufacturers. Since any revenue thus spent cannot go to other uses, there are opportunity costs paid by the potential beneficiaries of these uses. Since import tariffs and export subsidies change the terms of trade, they also directly affect the welfare of the group with whom the polity is trading. As a result, there are strong incentives to negotiate treaties that would keep tariffs low or abolish them altogether, thereby limiting the government's ability to derive revenue from this source. Even in the absence of such agreements, high customs duties would hamper trade, and so hurt both domestic consumers and exporters, making for potentially large and unhappy constituencies. It is these deleterious effects on trade, both domestic and international, that have served as deterrent for the government's resort to tariffs as a source of revenue.

Since the goods "come" to the point where the tax is assessed, assessment and collection is relatively easy. Moreover, since the goods arrive "piecemeal", it is difficult to organize resistance to such taxation, making enforcement easier as well. The two primary methods used to evade customs duties are smuggling or finding alternative trade routes (if the tolls are assessed on the passage of goods through the territory under a polity's control en route to their final destination). Since altering one's geography is normally not within the means of a polity, anti-smuggling measures are the primary means of enforcement. These could target both the supply and demand of smuggling. For example, the government can reduce the customs duty, thus making smuggling less profitable and reducing the demand for it. If this is not desirable, it can escalate the persecution of smugglers by the vigorous prosecution of corrupt customs officers, increased patrolling by the police or the coast guard, or even

[6]For an entertaining example of a medieval list of toll dues and the responsibilities of the toll-collectors, see "Rules of the Toll-Gatherers at Freiburg, 1178" available in English translation at `http://www.fordham.edu/halsall/source/1178Freiburg.asp`, accessed January 3, 2013.

by involving the army and the navy, and punishing those caught smuggling or those caught dealing in contraband with stiff penalties. This makes smuggling riskier and costlier and thus reduces the supply.

Depending on geography, the extent of the demand for the good, and the available technology, targeting the supply of smuggling might be prohibitively costly to be effective. A good example of such a failure is the Prohibition in the United States, which could not hinder the production and importation of alcohol despite the risks and costs the government managed to impose on the smugglers, mostly because of the large domestic demand for alcohol that ensured adequate compensation. When the costs of enforcement exceed whatever benefit the imposition is supposed to achieve, the only sensible solutions are to reduce or eliminate the duty altogether.

Income from customs duties depends primarily on the volume of trade, and if this falters, as it is often apt to do in wartime, the government may find its revenue from this source quickly drying up at the precise moment when its need for funds is greatest. This makes customs duties a generally unreliable source of wartime finance and necessitates the search for other sources.

Another type of indirect tax popular with governments is **excise**, an internal tax usually imposed on the production for sale of particular goods. Although it requires a fairly involved bureaucracy to enforce, excise can be monitored quite effectively, usually far more so (and at lower costs of coercion) than customs.

Typically, this tax is assessed on the quantity rather than value of the product (unlike sales and value-added taxes), and is paid by the producer who then passes it on to the consumer in the form of higher prices. When excessive, such taxes can cause inflation, undermining the real value of the government's revenue. Moreover, since the government would generally seek to impose excise on goods that are in demand (the more in demand, the better — higher demand means more production, and so more income from excise), excessive excise could depress that demand and, if the government was careless enough, lead to collapse of its revenue from this source.

Because of its potential effect on demand, excise could also be used as a tool to reduce undesirable consumption by artificially inflating the prices of the targeted goods. Moreover, by selecting more or less luxury items, excise could also attain the character of a progressive tax since presumably only the rich would be interested in luxury items (imported silks, furs), and so only they would pay that tax. Historically, however, governments have seemed to be most interested in maximizing the taxable base by targeting products in wide use (so many would pay) without being necessities for survival (so they would not cause rioting by those who cannot afford them). Hence, the popular (with governments) excise on tobacco, wine, beer, vinegar, cider, linen, and salt, among others.

Salt, in fact, was treated even more strictly by many governments since ancient times. Instead of charging excise taxes, governments created salt **monopolies** — they controlled production, and required the citizens to purchase minimum amounts at predetermined prices. Many Italian city states — Venice, Florence, and Genoa among others — relied on salt monopolies to generate significant revenue for the government. The government could increase its revenue by either increasing the prescribed quantity that had to be purchased or raising the selling price. Since salt is hardly a commodity people can avoid, this source of income could be quite reliable, which explains why salt monopolies were created in many

European states (most notably France's *gabelle*) as well. Of course, to the extent that salt was essential to consumption or to the extent that the government could set the quantity purchased, the salt tax was hardly an indirect tax.

Salt was not the only commodity governments tried to monopolize in an effort to obtain a share from the profits. Almost anything that would be an attractive target for excise could also be a candidate for a monopoly, and in fact some governments chose to raise their revenue through a monopoly (e.g., France on tobacco) whereas others chose to impose an excise tax (e.g., England on tobacco).

Finally, a **sales tax** is another tax that is easy to assess — since it is simply a percentage of the sales price of taxable goods or services — and straightforward to collect (although collected from the seller, it is passed on to the consumer, whether explicitly so like in US states that have it where it is listed separately from the sale price, or not, like in most of the rest of the world where it is quietly included in the sale price).