

Fiscal regimes and the political economy of early states

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Organized by Andrew Monson and Walter Scheidel

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Stanford Institute for Economic Policy Research, 579 Serra Mall (at Galvez St),
Conference Room A 134

Schedule

Thursday May 27

- 9.00-9.15 Breakfast/Welcome
9.15-10.15 Michael Jursa (University of Vienna): Ancient Near East
10.15-10.30 Break
10.30-11.30 Emily Mackil (UC Berkeley): Ancient Greek polis and koinon
11.30-12.30 Josiah Ober (Stanford University): Classical Athens
12.30-1.45 Lunch break
1.45-2.45 Andrew Monson (New York University): Hellenistic states
2.45-3.45 Elio Lo Cascio (Università di Roma "La Sapienza," Rome): Ancient Rome
3.45-4.00 Break
4.00-5.00 Peter Bang (University of Copenhagen): Comparative perspectives

Friday May 28

- 9.00-9.15 Breakfast
9.15-10.15 Hugh Kennedy (School of Oriental and African Studies, London): Early Islamic states
10.15-10.30 Break
10.30-11.30 Metin Cosgel (University of Connecticut): Ottomans
11.30-12.30 David Stasavage (New York University): Medieval and early modern Europe
12.30-1.45 Lunch break
1.45-2.45 Dingxin Zhao (University of Chicago): Early China
2.45-3.45 Kent Gang Deng (London School of Economics): Song-Qing China
3.45-4.00 Break
4.00-5.00 Philip Brown (Ohio State University): Tokugawa Japan

Saturday May 29

- 9.00-9.15 Breakfast
- 9.15-10.15 Michael Smith (Arizona State University): Aztecs
- 10.15-10.30 Break
- 10.30-11.30 Terence D'Altroy (Columbia University): Inka
- 11.30-12.30 Edgar Kiser (University of Washington) and Margaret Levi (University of Washington): Responses
- 12.30-1.45 Lunch break
- 1.45-2.45 Steve Haber (Stanford University) and John A. Hall (McGill University): Responses
- 2.45- Final discussion

Objective

This meeting of historians and social scientists is an opportunity to compare the formation, methods, and effects of fiscal regimes around the world from the Bronze Age to the early modern period. Papers are presented by specialists on the ancient Near East, Greece and the Hellenistic world, the Roman and Byzantine Empires, the Inkas and Aztecs of the New World, pre-modern China, Tokugawa Japan, the early Islamic states, and the Ottoman Empire as well as medieval and early modern Europe. This ambitious geographical and chronological scope places the burden on specialists to adopt analytical categories that can relate fiscal regimes in early states to one another despite obvious cultural, institutional, and technological differences. Our discussants are sociologists and political scientists with interests in fiscal history and political economy. The purpose of this format and scope is twofold: to test competing theories of political economy with a number of independent cases and to use the diversity of fiscal regimes to distinguish the more basic dynamics of early states.

The New Fiscal History and State Formation

The global perspective and chronological breadth of the conference form an intentional contrast with the majority of research on fiscal history, which focuses on the transition from feudal to modern Europe. While there is no shortage of specialized studies on taxes and cognate forms of redistribution in ancient societies, synthetic or comparative treatments of fiscal history are rare (Ardant (1971-2); Goldsmith (1987)). The “new fiscal history” embodied in the volumes edited by Hoffman and Norberg (1994) and by Bonney (1995; 1999) represents some of the most exciting recent research. Despite its focus on Europe, these historians engage rigorously with social scientific theories of political economy. Bonney (1995) provides brief critical summaries of competing theories of fiscal regimes. On the other hand, by foregrounding the modern state as the thing ultimately to be explained, pre-modern fiscal systems are too easily dismissed as dead-ends along an evolutionary track.

Most work in fiscal history stems from a tradition in historical sociology that attempts to relate social and economic structures to state formation and fiscal policy. Fiscal institutions played little role in Marx's theory because the state and its policy were seen as an expression of the ruling class's interests rather than as an independent entity (Bonney (1995) 3-5). Of course, taxation figures in Weber's analysis of bureaucratization and the formation of the modern state. However, the pioneers of fiscal sociology, writing in the early twentieth century, were Goldscheid and Schumpeter, who posited a crisis of the prevailing tax state, which had replaced the feudal domain state. For Goldscheid (1958) the state was becoming impoverished and exploited by private creditors since it no longer had its own assets. For Schumpeter (1991), its dependence on the private sector would ultimately cause the tax state to collapse because its growing state expenditures would undermine the capitalist system by destroying incentives to produce.¹ Today fiscal sociology still considers social dynamics such as these but also looks to macro-environmental and micro-economic factors.² In the long-term, selection mechanisms such as warfare and demographic factors have been singled out in some studies as causes for the breakdowns and transformations in fiscal regimes.³

Kiser and Hechter (1998) provide a clear exposition of the value of rational choice theory for historical analysis along with its core assumptions, epistemology, empirical applications, and a response to critics. Levi (1981; 1985) adopts a rational choice theory of the state that she uses to analyze fiscal institutions in history. Kiser likewise uses this theoretical framework to show the relevance of pre-modern fiscal regimes, including ancient Rome and China, to contemporary debates.⁴ Rational choice theory is one of the dominant methodologies in the disciplines of economics and political science. Developments within these disciplines in the past few decades, especially public choice, neo-institutionalism, and game theory have contributed to our understanding of political economy in history (Marx and Frings (2007)).

Olson (1993; 2001) distinguishes somewhat abstractly three political regimes that determine how productive resources are redistributed: an anarchic regime of roving bandits, a stable regime occupied by one stationary bandit, and a democratic regime. The roving bandits plunder thoroughly and arbitrarily, while the stationary bandit prefers to develop the tax base to capture long-term revenue. Nevertheless, stationary bandits are free riders on the productivity of others, while democratic regimes must calibrate the needs of state expenditure with the demands of their constituents. Olson's depiction of rulers as stationary bandits is in many ways typical of economic theories of the state, which regard the ruler as a potential predator for his subjects. Bueno de Mesquita and his collaborators (2005) have elaborated a general theory that identifies the size of the ruler's coalition necessary for political survival as the main determinant of fiscal policy and expenditure on public goods. North, Wallis, and Weingast (2007) develop a model similar to Olson's into a framework for understanding human history. What they call the natural state is one based on the establishment of a monopoly of political power used to

¹ The original essays of both are republished in Goldscheid and Schumpeter (1976); for recent appraisals, cf. Musgrave (1980) 362-5; (1992), and Swedberg (2003) 158-88.

² Campbell (1994) provides a concise literature review; Martin, Mehrotra and Prasad (eds.) (2009) is a new major contribution to historical fiscal sociology.

³ E.g. Tilly (1992); Goldstone (1992); Turchin (2004) 118-49.

⁴ Kiser (1994); Kiser and Schneider (1994); Kiser and Cai (2003); Kiser and Kane (2007).

extract revenue, while the open-access state is one based on a market-like principle in which revenue extraction and public spending are held in check by competitive pressures between politicians.

The relationship between fiscal regimes and political regimes and their internal power structures is one of the preeminent issues in political economy that our conference aims to address. Already Montesquieu noted that the type of constitution determined the nature of taxation. Similarly, Weber posed the question of what role social and political structures have in fiscal policy. There is a striking contrast, for example, between the republican-style governments of the Greek and Roman world, which rarely collected direct taxes, and the monarchical empires or kingdoms of the ancient world, which mobilized and redistributed resources on a larger scale. It would be interesting to know what caused these differences and whether one can make finer distinctions between different types of political regime and taxation systems.

Another basic issue is the relationship between fiscal regimes and expenditures, especially on warfare. Ardant (1971-2) and Tilly (1992) represent one of the most systematic attempts to explain the historical evolution of fiscal regimes in relation to competitive military pressures. A simplified statement of Tilly's (1992) formulation of the theory is that warfare constitutes a selection mechanism, which in European history drove out the more extreme capital-intensive and coercion-intensive states, favoring the development of hybrid fiscal systems in which rulers could mobilize resources but still sustain economic productivity. Similarly, the "ratchet effect" – according to which, tax hikes due to war-time crises become permanent because the acceptance of the new rates and methods lingers on – has been postulated as an explanation for the apparent long-term rise in state expenditure as a share of the economy in Europe after *c.*1660 but the phenomenon is not universal.⁵

The Medieval-Modern European Evolutionary Framework

Bonney's (1995; 1999) collaborative project on European fiscal history raises some interesting questions that can only be addressed from a world historical perspective. One of the conclusions of the various case studies was that states' expenditures were generally the prime mover in determining how much revenue to extract instead of revenues determining expenditures. This created a pattern of periodic crises as expenditures overshot revenues, the state demanded credit or faced credit crises, and new fiscal measures needed to be adopted.⁶ An overarching theme of this new fiscal history remains the transition from the feudal "domain state" to the modern "tax state" that Goldscheid and Schumpeter identified. According to this conception, rulers of a domain state rely on their own patrimonial revenues while the tax state presupposes a separate sphere of private ownership, from which state revenues had to be raised. Domain and tax states can be defined in both constitutional and economic terms: while the domain state is predicated on the exercise of the ruler's prerogative powers and entails the exploitation of seigneurial and natural resources, the tax state implies the exercise of a ruler of a transcendent and ideally comprehensive fiscal authority over his subjects and bases taxation on the renewable resources of the state as a whole.

⁵ Bonney (1995) 8-9 discussing Peacock and Wiesman.

⁶ Bonney (1995) 13.

This perspective is more fully developed in what we might call the “Bonney-Ormrod Model” (Bonney and Ormrod (1999) 4-8), a conspectus of which is appended to this memo. It expands on earlier notions of the transition from the domain state to the tax state (e.g. Schumpeter, Krüger) by distinguishing between tribute states, domain states, tax states, and fiscal states. Bonney and Ormrod note that in practice, states combined elements of different stages in distinctive “fiscal constitutions.” Even so, features associated with a particular stage are thought to be dominant, allowing us to classify states within the framework of this model. They also stress that there was no linear development but that fiscal regimes could change quite suddenly, and distinguish between crises (causing change within a given fiscal system), revolutions (with transitions from one type of fiscal system to another), and self-sustained growth (which is limited to the modern fiscal state).⁷

Transcending the Medieval-Modern European Evolutionary Framework

One of the main questions of this gathering is whether this taxonomy is also useful for the study of ancient and non-European states. One strategy may be to examine variations and changes in fiscal regimes within ancient and non-European systems in relation to these different types and to test whether they conform to the predictions of modern fiscal sociology. For instance, Schumpeter ((1991) 102) admitted offhandedly that there were also tax states in antiquity. Bonney made a brief attempt to apply his own concepts to the Roman Empire (Bonney and Ormrod (1999) 11; cf. Bonney (1999) 7-9), concluding that it mixed elements of the tax and domain state.⁸ Hudson (2000) offered a sketch of ancient fiscal evolution, emphasizing the role of revenue from public assets and labor services that reduced demand for market transactions and taxation of crops and goods. In his view, the principal characteristics of ancient fiscal regimes were military conscription, reliance on temple and palace lands, tribute-taking, civic contributions and liturgies, lack of consolidated budgets, absence of public debt, strong tax-rent competition, and successful tax evasion by elites. This raises questions about differences between early states that shared these features and others that developed more regular forms of taxation, such as early China or the Later Roman Empire. The profound non-linearity of long-term fiscal development in Europe is underlined by the fact that the tribute and domain states of medieval Europe arose as a result of the erosion of the Roman tax state (Wickham (2005)).

The growing importance of public debt occupies a prominent position in the study of medieval and modern European fiscal practice. From a Eurocentric perspective, its eventual emergence tends to be taken as a given, as a corollary of political or economic development: in Bonney’s ((1995) 15) words, “as a broad generalization, we may suggest that in the Middle Ages the revenue base of the European monarchies ... was neither sufficiently secure nor sufficiently large to permit large-scale permanent debts to be

⁷ A “fiscal state” requires comprehensive budgeting in order to manage the relationship between taxation, expenditure, and credit, and relies on ongoing economic growth in order to service government debt. This was not the case in the systems to be reviewed in our project. England at the time of the Napoleonic Wars is commonly regarded as the first state to have reached that level.

⁸ For a different evolutionary model of Roman fiscalism, see France (2007), and cf. also Corbier (2007).

established.”⁹ However, while this may be true of medieval states, a number of ancient and non-European states did not face comparable constraints on state power and nonetheless never developed public debt on a grand scale or indeed at all.¹⁰ This phenomenon warrants further investigation.

Bargaining and Collective Action

Fiscal sociology strives to contextualize fiscal regimes within political, economic, and cultural factors (Campbell (1994); Backhaus (2005)). Fiscal regimes are shaped by group-specific conflicts of interest: Goldscheid thought of taxation in terms of class struggle, Schumpeter in terms of group conflict. Conflicts over revenue collection are among the oldest forms of social conflict. Goldstone (1991) explored the connection between taxation and revolution.

Is the suggested link between the emergence of the tax state and accountable government – what has been called the “fiscal (social) contract proposition” (Moore (2003)) – observable in pre-modern systems, or was this specific to Western Europe?¹¹ Political deficiencies in developing countries have been traced to their reliance on natural resource rents (from mineral resources) and strategic rents (such as foreign aid). This is thought to increase state autonomy from society and to be associated with coups, the absence of incentives for civic politics, and vulnerability to subversion (Moore (2003)). In early states, functionally analogous revenue could be derived from imperialism, creating “rentier states” that depended on unearned income. Did this have comparable consequences?

This question ties in with broader issues of collective action. In medieval and modern European history, we observe a strengthening link between taxation, representation, and sustained collective action. This nexus has only just begun to be systematically analyzed for pre-modern states (Blanton and Fargher (2008) ch. 6). Blanton and Fargher distinguish between “external” and “internal” revenues, the former derived from a small base or few collection points (such as trade taxes) and the latter from a broad base (such as farmers), with discrete consequences for state-society bargaining and resultant state policies. States usually rely on a combination of both revenue types, and their respective contributions are often difficult to measure. Even so, in a survey of 30 pre-modern states around the world, Blanton and Fargher found a “revenue emphasis” on “external” sources in about half of all cases and on “internal” sources in about a quarter, with the remaining ones too mixed to be assigned to either category. They observed strong statistical correlations between “internal” revenue sources, the provision of public goods, bureaucratization, and principal control, and concluded that stable polities arose only when the state provided public goods, controlled the agency of its officials, and relinquished some aspects of its power in exchange for taxpayer compliance. This

⁹ Public debt first appeared in Italian city-states in the twelfth century.

¹⁰ For example, Greek cities took out loans (Migeotte (1984)) but nonrefundable emergency contributions were more common (Migeotte (1992)). Public debt was unknown in the Roman Empire although local (city) governments took out loans (Andreau (2006)). We are particularly interested in evidence of government borrowing in non-European states. The most recent survey is Andreau, Béaur and Grenier (eds.) (2006).

¹¹ Moore (2003) emphasizes the mobility of capital and naval development as specific preconditions for this process.

represents a more general version of the “fiscal (social) contract” model developed for Western Europe that may be of use for our project.

Since this model attributes great significance to revenue sources, it raises the question of how these sources were determined (Blanton and Fargher (2008) 254-6). In principle, rulers ought to favor “external” revenues in order to increase their autonomy, but in practice this option was frequently not chosen (or available?). A related question is whether there was competition between different fiscal systems outside modern Europe, where the tax state and then the fiscal state out-competed others. Or was a particular mode of revenue collection – coercive taxation in agrarian societies without taxpayer representation and with high corruption and low efficiency – so common that there were no real alternatives? The case of ancient Greek city-states with high participation ratios speaks against this generalization.¹²

Taxonomies of Revenue Collection

The collective action problem highlights the importance of the specifics of different forms of taxation. There is no single taxonomy of taxation, as taxes may be classified in several overlapping ways. The most familiar distinction is between direct and indirect taxes. We may also distinguish between personal taxes (levied on people or households, e.g., poll tax), trade taxes (levied on marketed goods and services), and production taxes (levied on farming and manufacturing). Production taxes consist of input and output taxes, the former levied on assets such as land or trees, the latter on harvest or craft production. Another distinction is between fixed and variable taxes: the former include input taxes (based on property), personal taxes (such as poll taxes), and lump-sum enterprise taxes, while the latter comprise all output taxes and trade taxes. Variable taxes are defined as “risky” because yield is less predictable. In addition, we must take account of other sources of revenue, such as tribute, plunder, revenue from state-owned assets (domains), or income from fees (e.g. sale of offices) and fines (including politically motivated expropriations). “Internal” and “external” revenues are spread across the entire spectrum of these various sources of state income.

Different types of taxes pose different challenges. For instance, trade and output taxes are more costly to administer and collect than personal or input taxes; output taxes allow risk sharing between state and taxpayers. A number of recent studies have sought to link specific types of taxes to particular collection techniques. Several theoretical approaches converge in predicting a link between indirect taxes and tax farming in Europe, with agency theory (focusing on the significance of control) providing the most comprehensive explanation (Kiser (1994)). The size of the tax base and the degree of ruler autonomy tend to be positively correlated with the incidence of tax farming, but exceptions occurred. Contract duration has also been shown to be important, as long-term arrangements facilitated the farming of direct taxes. Measurement costs matter: low measurement costs favor output taxes; more elevated ones favor input taxes; and if costs are very high, lump-sum payments may work best (Cosgel (2005)). Cosgel (2005) and Cosgel and Miceli (2005) found that in the Ottoman case, transaction costs played a greater role than risk in determining tax collection arrangements. Regarding all these

¹² Classical Athens is an extreme example of popular representation and public goods provision: for economic studies of its state revenue, see Lyttkens (1994; 1997); Kaiser (2007); Carmichael (2009).

linkages, the inclusion of ancient and non-European data will help test predictions and put frequently Eurocentric models on a more solid footing.

Cosgel and Miceli (2009) developed a comprehensive explanatory model of variation in contractual forms of revenue collection, such as share contracts, fixed rent contracts (i.e., tax farming, awarded through auction or direct bargaining), and fixed wage contracts (i.e., employment of salaried tax collectors), the latter two being the historically dominant forms. In rent contracts, the agent has a greater interest in performance whereas in wage contracts, the principal bears the risk and must monitor collection to ensure satisfactory results (Kiser (1994)). Share contracts are expected to be chosen if the cost of measuring tax revenue after collection is lower than the cost of measuring the tax base or the collector's effort; rent contracts should be chosen if the cost of measuring the tax base is low and the cost of measuring tax revenue and effort are high; and wage contracts should be chosen if the cost of measuring tax base or revenue are high and variance in the tax base and the cost of measuring effort are low. There is a connection between the strength of bureaucracies and reliance on wage contracts, accounting for its spread over time.¹³ Our project will enable us to relate observed choices to framing conditions in order to determine if this model applies more generally.

This emphasis on what are ultimately economic interpretations of observed taxation practices is justified by the observation that purely historical explanations are insufficient to account for either changes or continuities in fiscal regimes and for the correspondence of particular collection practices to particular revenue sources. At the same time, this does not mean that institutions of revenue collection should always be regarded as efficient (cf. Ogilvie (2007)). In practice, both considerations of efficiency and historical path-dependence interacted in shaping actual institutions (Cosgel (2005)). However, given historian's preoccupation with historical and cultural explanations, in the context of this project it will be particularly important to give due weight to the question of the efficiency of fiscal institutions. It is highly desirable to marshal a wide variety of empirical data to test the relevance of putatively general models that focus on transaction costs and agency problems.

The co-existence of different kinds of taxes, which is normally observed in most systems, can only be explained with reference to factors that varied among activities: those can be economic (in the sense that a particular mode of tax collection is the most efficient for a certain type of activity) or historical (in the sense that a particular mode of tax collection is particularly entrenched for a certain type of activity). On the historical side, attention must also be paid to conflict-model explanations of taxation practices (already adumbrated by Weber).

We are interested both in the ways in which different types of revenue were assessed and collected, and in the configuration of different sources of state revenue and their relative significance. In a tributary state, the bulk of state revenue may come from tribute and plunder; in a domain state, from income generated by state-owned assets; in a tax state, from output tax (on land) or from trade taxes (in the form of dues). These differences can be expected to correlate with differences in overall state structure.

As Kiser ((1994) 291) pointed out, different taxation systems also correspond to different types of corruption, such as over-taxation through surcharges in the case of

¹³ In this context, early instances such as ancient China and the Later Roman Empire are of particular interest.

share and fixed-rent contracts and bribes for underassessment of assets and embezzlement in the case of wage contracts. Fiscal performance is also of interest but often difficult to measure. Evidence from early modern Europe points to very substantial collection costs (variously amounting to 20, 60, and 70-80% of gross revenue in early modern England and France). Even in poorly documented early states it may sometimes be feasible to estimate the gap between nominal gross demands (derived from tax rates and output estimates) and actual net revenue (derived from state spending). Wherever this is possible it might allow us to judge the comparative efficiency of different fiscal regimes.

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