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VECTIGALIA NERVOS ESSE REI PUBLICAE?
THREE CASE-STUDIES ON ANCIENT FRAMING OF TAXES IN THE ROMAN REPUBLIC BEYOND MODERN FISCAL DISCOURSES

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ABSTRACT

With the rise of New Fiscal History, models of predatory state behavior, and the application of political culture studies within the field, debate over the character of Roman taxation has regained momentum. While important topics such as the institutions of the Roman tax regime, the relationship of its actors to taxpayers, and the competitive character of the Roman elite in the field of public finances have been studied anew within these frameworks, the discursive character of the sources has rarely been questioned and analyzed. Yet, the writings of contemporary authors such as Cicero, Caesar, and Sallust, as well as historiographic records from later periods do connect fiscal information with political, social, economic, or moral discourses. Hence, the task of this paper is to reveal the ancient frameworks within which taxes were perceived and presented in three case studies, and to juxtapose these with current debates in order to demonstrate the extent to which ancient and modern authors frame(d) perceptions of Roman taxation in the Republican period.

Keywords
Roman Republic, New Fiscal History, Predatory state elite, Tax terminology, Tax discourse, Frame analysis.

Mots-clés
République romaine, New Fiscal History, élite prédatrice, terminologie fiscale, discours fiscal, paradigmes interprétatifs.
Two decades ago, the study of Roman (Republican) taxation seemed all but dead. All sources had been collected and studied, recent findings such as the *lex portorii Asiae* integrated [1], and all terminological issues had been sufficiently resolved: all of this contributing to the reconstruction of a rather consistent system which could be narrated in handbook articles and so forth [2]. Yet, research is inevitably based on the research question with which the material is approached, as Johann Gustav Droysen had already noted in his *Grundriss der Historik* (*Outline of the Principles of History*) [3]. Hence, with novel research interests arising, the ancient source material on taxation has been approached with new analytical and interpretative rigor in recent years. In the present author’s opinion, three research developments stand out in regard to taxation in the Roman Republic. First, there has been new interest in the development and formation of tax terminology. It is now common to view the main terms *stipendium*, *tributum*, and *vectigal* (alongside *portorium*) not as fixed technical vocabulary which was clearly defined and distinguished from the beginning of the Republic onwards, but as relational terms within the institutions and customs of Romans, originally applied in specific situations and eventually mainly defined by (increasingly constant) practice. By means of his book of 2003 and several ensuing articles, Toni Ñaco del Hoyo has established the notion that terms such as *stipendium* (“war indemnity”) and the derivating adjective *stipendiarius* were applied in specific historical situations and bore political and military significance besides the mere fiscal aspect [4]. Since, this has been refined in studies by Jérôme France, Peter Kritzinger, and Cristina Soraci, who all stress the importance of studying the political, military, and socio-economic contexts of the emergence of these fiscal terms within the context of the res publica Romana and its emerging imperium Romanum [5]. Closely related (and linked) to the study of ancient tax terminology is, second, the question of the use of modern fiscal terminology to describe ancient practices. In particular, the earlier practice of naming *stipendia* / *tributa* “direct” taxes, and *vectigalia* / *portoria* “indirect” taxes neither fits to modern definitions of direct and indirect taxes, the latter being mainly based on the concept of shifting tax payment to another party, nor to the ancient practice, whereby, at the very latest during the Late Republic and Empire, *stipendia* and, in particular, *tributa* were imposed on tax subjects based on census lists vel sim. while *vectigalia* (including *portoria*) occurred occasionally, and thus could not be calculated in advance, unlike *stipendia* / *tributa* [6].

Third, the rise of New Fiscal History has also applied models of predatory state behavior to the study of Roman taxation. Among other works, this approach has departed from the seminal study of Mancur Olson on stability and economic performance of regimes [7]. He distinguishes short-term, anarchical roving banditry of territories from stable stationary banditry in form of taxation that nevertheless usually does not develop the full economic potential of the territory ruled due to absorption of surplus for the autocrat’s own interests beyond providing stable order and public goods; by means of contrast, long-lasting democratic systems use taxation merely to provide such stable order and public goods such as assurance of property rights, and hence foster trust, and pave the way for high economic performance and growth. The papers edited by Andrew Monson and Walter Scheidel apply this model, further enriched with findings from political culture studies and with a clear comparative approach, to pre-modern fiscal regimes [8].

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[1] On the *lex portorii Asiae*, see the *editio princeps* by Engelmann & Knibbe 1989 and the comprehensive treatment and revised edition in Cottier et al. 2008; recent studies and discussions of custom dues in the Roman Empire and Late Antiquity in Kritzinger, Schleicher & Stickler 2015.


The generation of revenues by (violent) coercion on the part of pre-modern rulers are the focus of the collected papers, and they discuss different forms of tributes, taxes, rents from estates, fees, fines and confiscations, (sale of) war booties, and the request of compulsory services such as public liturgies, military conscriptions, and forced labor, as well as respective “state” budgets (revenues and corresponding expenditures) [9]. As regards the Roman state, three papers point out the anomalies of the res publica: James Tan sees the Roman Republic not as a uniform predatory regime, but rather focuses on the elite which, on the one hand, enriched itself in the provinces through the system of tax farming companies bringing only a small part of the possible revenues into the state treasury; on the other hand, the elite successfully excluded the “people” from these yields by ending the collection of tributa from Roman citizens in 167 BC, i.e., in the period of active expansion into the Eastern Mediterranean, therewith diminishing their political voice and bargaining power in decisions over the most beneficial forms of tax collection [10]. Tan further developed this argument shortly thereafter in his monograph on the subject [11]. Consequently, Walter Scheidel describes the Roman Empire as a regime with rather low tax rates due to rather stable and peaceful conditions for many centuries; yet, the revenues that were actually collected did not benefit all in equal measure, but rather enriched specific social groups such as local honoratiore, soldiers, and the army as a whole, and the strata of the imperial elite (including the emperor), and transferred wealth from rural areas to cities and from peaceful provinces to frontier provinces respectively, and thus created inequalities as well as consolidated hierarchies [12]. Only in the Later Roman Empire, as Gilles Bransbourg argues, did this change to more imperial centralization, bureaucratic checking, and control of the different administrative, especially local levels involved in tax collection; this provoked by the need to pay imperial armies and to ensure availability of supply which could run short more frequently than before [13].

Although one could, naturally, discuss the underlying fiscal model of each of these three characterizations in precise detail, the basic notion that taxation is not split between the people as payers and the state as the uniform receiver, but rather involves different agents at the local and empire-wide level with their own interests and differing agendas is certainly worth taking into consideration. It becomes particularly visible in our sources when the different interests of, for instance, equestrian tax collectors and senatorial governors, or of different political factions in exploiting the provincials collided, and were consequently fought out or sought to be regulated by leges [14].

Yet, all the papers and books mentioned treat the literary sources in particular (our main basis for reconstructing taxation in the Roman Republic) as documentary material more or less reflecting actual realities. That this is problematic grosso modo is obvious and lies in the intentionality of each source which it is the historian’s duty to identify [15]. I have elsewhere described with terminology borrowed from frame and framing theories this additional communicative layer providing a specific perspective on the underlying realities and discourses [16]. To make a complex communicative model simple, I argue that we should understand a source as a store of frames of experiences, expectations, and concepts established by the author who aims at successfully linking this framework to the frames of his intended audience, and thus implementing his ideas in their mind (framing). While, on the one hand, every author wishes to direct and influence the audience, he or she must, on the other hand, comply with the existing frames in the society, for instance, discourses, institutions, or customs, without which communication cannot be successful. Hence, he or she will use these existing frames to convey his or her information and messages by means of various methods such as providing different content (on the level of fillers), changing or modifying the elements of which a frame consists (on the level of slots), or challenging the entire frame (conscious break of frames, which leads to re-formation of frames). Used as an analytical-methodological tool, this enables us to analyze, understand, and interpret what is occurring in the extant source narratives. Thus, the paper approaches the topic of Roman taxes and fiscality with the question of understanding the “emic”, i.e.,

[9] A comprehensive description based on the available sources for these various revenues and their impact on the Roman economy is provided by Kay 2014.
[15] Cf. Droysen's Historik (1882 and 1897, respectively), passim, on the possible ways for analyzing and interpreting sources.
inner perspective of how the sources communicate and frame taxation discourses in their respective times by “etic”, i.e., outer analytical methodology that does not search for “facts” and “how it actually was” (L. v. Ranke) but for enabling us to relate the sources and their contexts in a scientific manner [17]. Hence, in the following, I shall present three cases so as to investigate to what degree the current trends in fiscal studies can be applied to our deeper understanding of such frames and framing attempts regarding taxation as preserved in our source material.

**DISCOURSE-PRACTICES I: LIVY’S NARRATIVE OF AN EVOLVING TAX EMPIRE**

For early Roman fiscality, our main source is the Augustan historiographer Livy. Much has been written on the reliability of this author (and others for the early period of Roman history), who, on the one hand, employs previous annalistic historiography as well as other sources and merges this evidence into a consistent narrative of Rome’s rise to Empire, which is, on the other hand, heavily loaded and suffused with retrospective Augustus-influenced views, interpolations, and interpretations [18]. Recently, Gabriele Cifani has re-examined his and other authors’ views in the context of New-Institutional-Economics-based analysis of the emergence of Roman Republican economic structures and socio-economic institutions [19]. Using the terminology of New Fiscal History, he perceives a gradual development of archaic Rome from a tribute-extracting (booty; manpower of POW; corvée-like munia/munera; etc.) to domain-exploiting state, with some early forms of tax extraction, mainly tolls and port custom duties [20]. How is this supposed “development” mirrored in and narrated by Livy? Let us take the example of the term *stipendium* [21]. Based on the etymology of both compounds “stips” and “pendere” denoting “weighed money” the general meaning “pay” became linked to the military sphere quite early [22], and the regular payment of soldiers through a *stipendium* became a political issue with the gradual rise of military spending for campaigns. Livy reports (4.36.2) that some candidates standing for the military tribunate in 424 BC, having been pushed by plebeian tribunes’ agitation, fostered the plebeians’ hopes to divide up state-owned land, to deduct colonies, and to impose a regular tax (*vectigal*) on the possession of *ager publicus* to finance the soldiers’ pay (*stipendium*) [23]. However, only during the beginning of the war against Veji in 406 BC does Livy attest that regular *stipendia* paid from the state treasury were introduced [24]. Though welcomed by the majority, as Livy reports, the plebeian tribunes warned about the counter-financing of this military pay through war-tax (*tributum*), and offered protection for anyone refusing to pay, a blockade first overcome when the patricians paid their share, followed by wealthy plebeians (Livy. 4.60.1–8) [25]. This initiates a sequence of continuous disputes and internal struggles in Rome that are clearly designed by Livy to reflect on the devastating effects of money on citizens’ morale, and mirrors the late republican and Augustan discourse about luxury and civil disorder, as Gary B. Miles has identified from close examination of Livy’s narrative [26].

The long war with Rome’s rival city (406–396 BC) necessitating a constant siege, and, thus, the long stay of Roman soldiers away from their home is reported by Livy to have resulted in a first dispute between plebeian tribunes and the patricians’ front on p. 346 regarding the introduction of regular *stipendia*-payments of soldiers from the state treasury; see next footnote. Ogilvie 1965, p. 591 interprets these proposals as mere imitation of the reform agenda of the Gracchi. [24] Liv. 4.59.11: *additum deinde omnium maxime tempestivo principium in multitudinem munere, ut ante mentionem ullam plebis tribunorumque decemneret senatus, ut stipendium miles de publico acciperet, cum ante id tempus de suo quisque functus eo munere esset.* ”This was followed by a boon which the senate, at a most opportune moment, conferred on the plebeians. Before the question was mooted either by the plebes or their tribunes, the senate decreed that the soldier should receive pay from the public treasury. Previously, each man had served at his own expense.” Trans. Roberts 1912. See Cifani 2021, p. 214 with n. 33 on p. 346 and Kritzinger 2018, p. 94 with n. 22 (and further references as well as research literature). [25] See Ogilvie 1965, p. 622-623. Cf. Miles 1995, p. 81. [26] See Miles 1995, p. 75-109. It can only be countered by *pietas* (in Livy: of Camillus who resembles Augustus), as Miles shows ibid.; see below.
man, Appius Claudius Pulcher in 403 BC (Liv. 5.2–6). There, the plebeian tribunes allege that the introduction of soldiers’ pay (here called: *aera militibus*) was a toxic gift intended to damage the liberties of the people and tribunes in terms of their own property and political influence, and would result in permanent military service, which is consequently described as stronger form of *servitus* than under prior quasi-dictatorial regimes in Rome’s history (Liv. 5.2.2–7) [27]. This is countered by Appius Claudius, who aims at dividing plebeian tribunes and *plebs* in his speech carefully composed by Livy according to rhetorical standards [28]. Regarding the soldiers’ pay, he uses the rational argument that payment requires proportional performance on the soldiers’ side (Liv. 5.4.3–7) [29] which he labels as problematic since it derives from the contract-based mercenary sphere (Liv. 5.4.8), while he calls on the citizens’ sense of duty in what follows. Thus, the *stipendium* is not only a single object of the Struggle of the Orders, but rather becomes embedded in a moral discourse about how citizens should be related to their *res publica*.

Anyway, the unexpected disaster of a sally attack by the Vejians reunites the citizens in Rome, who voluntary offer their military service in this difficult situation, and earn praise as well as military pay from the Senate’s part (cf. esp. Liv. 5.7.12). Yet, in 401 BC, discord again arises over the question of additional levies of soldiers, which leads anew to agitation by the plebeian tribunes who, again, heavily argue against the military pay since it would bring the plebeians into the vicious debt cycle of war-taxes (*tributum*) being raised many times more from the actual soldiers than the actual pay they would receive during their service time (Liv. 5.10.4–9). The combination of levy of soldiers, war-taxes, and army payment also remains a hot topic in the following narrative (Liv. 5.11.5–6; 5.12.4, 7, cf. 13; cf. also 5.16.7) [30]. Shortly afterwards, we see the next step in the development towards the meaning of *stipendium* as an *ad hoc* tax on subjected peoples. With the appointment of the dictator M. Furius Camillus [31], Rome regains military control at the various conflict zones. He defeats first the Faliscans and Capenati in 396 BC, and the greater part of the booty is directed to the quaestors, i.e., flows into the state treasury while only a smaller part of the booty is given to his soldiers (Liv. 5.19.8). Soon afterwards, it is reported, he approaches Veji and successfully reinforces the siege. Sure of victory, he sends a request to the Senate what to do with the expected booty (Liv. 5.20.1–2). Appius Claudius argues for taking the booty to finance the *stipendium* of soldiers and to lower the *tributum* (Liv. 5.20.5–6) while the opinion of P. Licinius eventually prevails, to offer anyone who wants the possibility to go to Veji for plundering (Liv. 5.20.4, 7–10). The credit for this possibility is, however, given not to the Senate, nor to the dictator Camillus, but rather to the Licinian family, while the only action for the state treasury, the public auction of war captives by Camillus, is ill-received by the *plebs* after the fall of Veji (Liv. 5.22.1–2). In the following two years, the political struggle over a possible settlement of Romans in and the division of booty from Veji, especially the vowing of the tithe to the Delphic Apollo by Camillus, continues (on the financial issues, see Liv. 5.23.8–12; 25.4–12) [32]. Being elected as military tribune, the same Camillus then achieves the submission of the Faliscans in 394 BC who must pay the soldiers’ *stipendium* for this year instead of another war-tax on the Roman people [33]. With this move, not only is a solution for lowering the *tributum*-pay of the citizens found, but the (later more frequent) establishment of an *ad hoc* tax for financing the Roman army also occurs with this shifting of the burden of the *stipendium* onto the shoulders of the Faliscans. Thus, whether reflecting any historical reality or not, Livy’s narrative alludes at the very least to successful expansion and conquest as solution to internal taxation problems, besides his grand scheme for the hero Camillus, only whose *pietas* can counter the moral decline [34].

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[27] On details, see OGLIVIE 1965, p. 632-634.
[29] See OGLIVIE 1965, p. 637, esp. on the discrepancy in the plebeian tribunes’ argument in Liv. 4.60.3-4.
[31] On the literary construction of Camillus, see WALTER 2000. On Camillus’ position within the struggle over booty, see MILES 1995, p. 82-85.
[33] Liv. 5.27.15: *Faliscis in stipendium militum eius anni, ut populus Romanus tributo uacaret, pecunia imperata.* / “The Faliscans were ordered to supply the pay of the troops for that year, in order that the Roman people might be free from the war-tax.” Trans. Roberts 1914. Cf. KRITZINGER 2018, p. 96-97.
[34] See above, n. 25.
DISCOURSE-PRACTICES II: ENDANGERED TAX FRUITS IN THE PROVINCE ASIA

Peter Kritzinger has demonstrated that vectigalia do not only signify specific taxes incalculable in advance, but also bear the meaning of revenues from any kind of lease on the part of the public[35]. For this, he quotes (among other examples) part of a passage from Cicero’s speech pro lege Manilia which Cicero held in 66 BC in support of the plebeian tribune C. Manilius’ proposal to give Cn. Pompeius Magnus the supreme command with extraordinary competences against Mithridates VI of Pontus (hence the speech is also called de imperio Cn. Pompei). Therein, Cicero describes the vectigalia as nerves of the commonwealth (Cic. Man. 7.17) in regard to the publicani’s function as pillar of the Roman orders (et enim, si vectigalia nervos esse rei publicae semper duximus, eum certe ordinem, qui exercet illa, firmamentum ceterorum ordinum recte esse dicemus / “In truth, if we have always considered the revenues as the sinews of the republic, certainly we shall be right if we call that order of men which collects them, the prop and support of all the other orders”, trans. Yonge 1917) [36]. However, he clearly observes how this kind of revenues can fluctuate (since they cannot be calculated in advance, unlike tributa / stipendia). Two paragraphs prior to this, he states:

nam in ceteris rebus cum venit calamitas, tum detrimentum accipitur; at in vectigalibus non solum adventus mali sed etiam metus ipse adfer calamitatem. nam cum hostium copiae non longe absunt, etiam si inruptio nulla facta est, tamen pecua relinquuntur, agri cultura deseritur, mercatorum navigatio conquiescit. ita neque ex portu neque ex decumis neque ex scriptura vectigal conservari potest; qua re saepe totius anni fructus uno rumore periculi atque uno belli terore amittitur.

For in other matters when calamity comes on one, then damage is sustained; but in the case of revenues, not only the arrival of evil, but the bare dread of it, brings disaster. For when the troops of the enemy are not far off, even though no actual irruption takes place, still the flocks are abandoned, agriculture is relinquished, the sailing of merchants is at an end. And accordingly, neither from harbour dues, nor from tenths, nor from the tax on pasture lands, can any revenue be maintained. And therefore it often happens that the produce of an entire year is lost by one rumour of danger, and by one alarm of war.

(Cic. Man. 6.15; trans. Yonge 1917)

Anyway, this passage is not only interesting with regard to the meaning of vectigal/vectigalia, comprising custom dues (portoria) as well as tenths of land fruits and revenues from pasture lands (the income from the latter varied according to the actual number and quality of the cattle kept on it)[37]. Nor it is mere evidence for the main concern of Cicero in these paragraphs, namely to prevent any damage of Roman publicans’ interests in this region[38]. It also clearly demonstrates the variety of risks in such vectigalia-collection since the revenues not only depend on the actual result of trade being conducted or fruits being harvested and herds being pastured, but are also very sensitive to factors such as political stability which, in this situation with Mithridates VI threatening Roman rule, is not a given, and thus will have a negative impact on all these business activities[39].

Beyond the concrete employment of this easily comprehensible notion by Cicero in this highly rhetorical passage, this raises the question whether such experiences might have been an incentive to the rather strange subsequent split in tax collection, namely that Rome later started collecting stipendia and tributa, which (as mentioned) could be nearly exactly calculated in advance based on census list vel sim. by itself, mainly through local notables in the respective cities (where “local” publicani were often employed with the task of collecting the taxes due) while it left to the (Roman) publicans the much riskier business of vectigalia-collection which was only gradually “framed” by merely controlling state institutions such as procuratores, etc.[40]. This would be strong evidence for a much deeper rational mode of economic calculation on the part of the Roman state than generally thought.

[36] On the publicani as well as on their (and other Roman elite’s) various engagements besides tax-farming in the province of Asia, see Jonkers 1959, p. 4-6, 26-27, 29-30.
[38] They serve as the focus, although he also touches on taxpayers: Cic. Man. 6.16: quo tandem igitur animo esse existimatis aut eos qui vectigalia nobis pensitant, aut eos qui exercent atque exigunt, ...
DISCOURSE-PRACTICES III: SALLUST, HIS
CONIURATIO CATILINAE, AND DIFFERENT LEVELS OF DEPENDENCY

The tax-terminology of (political-military) submission, as Cristina Soraci has described the use of the adjective *stipendianus* in Roman republican and imperial sources[41], may also help us to understand more deeply a passage in Sallust's *Coniuratio Catilinae* which she has not treated in her survey due to the use of the noun *stipendium* instead of the adjective. The text runs as follows:

_Sed ego quae mente agitavi omnes iam antea diversi audistis._ (6) _Ceterum mihi in dies magis animus ascenditur, quom considero quae condicio vitae futura sit, nisi nosmet ipsi vindicamus in libertatem._ (7) _Nam postquam res publica in paucorum potentium ius atque diciem concessit, semper illis reges, tetrarchae vectigales esse, populi, nationes stipendia pendere; ceteri omnes, strenui, boni, nobiles atque ignobiles, volgus fuimus sine gratia, sine auctoritate, eis obnoxii, quibus, si res publica valeret, formidini esserem._ (8) _Itaque omnis gratia, potestia, honos, dignitiae apud illos sunt aut ubi illi volunt; nobis reliquere pericula, repulsas, iudicia, egestatem._

As for the designs which I have formed, you have all individually already heard about them before. (6) But my resolution is fired more and more every day, when I consider what the condition of our lives will be if we do not take the initiative to set ourselves free. (7) For ever since the state fell under the jurisdiction and sway of a few powerful men, it is always to them that kings and petty rulers are tributary, to them nations and peoples pay taxes. All the rest of us, energetic, good—nobles as well as nobodies—have been a common herd, without influence, without prestige, subservient to those to whom, if the state were healthy, we would be an object of dread. (8) Accordingly, all influence, power, office, and wealth are in their hands, or wherever those individuals wish them to be; to us they have left threats of prosecution, defeats in elections, convictions, and poverty. (Sall. _Cat._ 20.5–8; transl. Rolfe 1931)

The beginning of this speech of Catiline (who stood for consular office for 63 BC) in front of his supporters in the summer of 64 BC is suffused with the vocabulary of dependence and submission. According to the Sallustian Catiline, _libertas_ within the _res publica_ is not ensured at present (hence the call for _vindicare in libertatem_[42]) since the commonwealth is under jurisdictional and political control of a powerful few. These assume all the competences of the _res publica_ (§8); they even act as the _res publica_ since even foreign rulers and nations are depending on them, while the good and energetic men, regardless of their social status, are reduced to a herd without any share in this _res publica_ (§7). The extension over the boundaries of the actual Roman commonwealth in the form of establishing states of dependence for rulers and nations is now described with tax-terminology: while _reges_ and _tetrarchae_ are _vectigales_ to the powerful few (Illis), _populi_ and _nationes_ must pay _stipendia_. Beneath the literary layer of mere dependence in figurative mode, the differentiation of tax-vocabulary makes some sense here: the foreign rulers contribute to the revenues in the form of regular payments (here not to the whole _res publica_, but to those few who act like it!) while certain peoples/nations are subject to _stipendia_, which is a much higher degree of dependence on the actual rulers of the _imperium Romanum_, including the military aspect present in the use of the term _stipendium_. Hence, the terms are not interchangeable, nor synonyms, but rather clearly increase the level of submission which is then (arranged in tricolon-style) set at the highest degree with the total subjection of fellow citizens who must consequently be freed by Catiline and his followers, in his dictum[43]. This is clearly a total reversal of traditionally imagined Roman republican social hierarchy[44].

[41] Soraci 2021; cf. Naco del Hoyo 2019, esp. p. 72-74 with review on Soraci’s earlier paper on this topic (Soraci 2010).
[42] Cf. Ramsay 2007, p. 118-119 (ad loc.). For the later use in Augustan “propaganda” where it must be distinguished from the _vindex libertatis_ (the guarantor, protector, and defender of [still existing] freedom), see Günther 2021b, p. 255-256 with n. 36.
[43] Cf. Ramsay 2007, p. 119 (ad loc.), who relates _vectigales_ to the payment in cash by these rulers, and keeps translating this as “tributary”. Against taking both expression as synonyms, see Günther 2022a, p. 225.
[44] Cf. [Caes.] _Bell. Afr._ 8.5 (trans. Way 1955): _Ipse interea ex perfugis et incolis cognitis condicionibus Scipionis et qui cum eo bellum contra se gerebant, miseri – regium enim equitatum Scipio ex provincia Africa alebat – tanta homines esse dementia ut malint regis esse vectigales quam cum civibus in patria in suis fortunis esse incolumes._ / “Meanwhile he himself learned from deserters and the local inhabitants of the terms entered into by Scipio and his supporters who were engaged in hostilities against him – Scipio was in point of fact maintaining a royal cavalry force at the expense of the province of Africa; and he felt sorry that men could be so mad as to prefer to be the hirelings of a king to being in their own country, in the company of their own citizens, secure in the possession of their own fortunes.” Here, Scipio and his fellows are financially bound to king Juba I since the pay his cavalry from the province Africa (cf. [Caes.] _Bell. Afr._ 6.1) which should normally bring revenues to Rome. Hence, they are described as “mad” (tanta _... dementia_) to prefer this dependency on a king and to refuse to be part of the patria Romana where they could enjoy their property freely, and consequently deserters and locals seek refuge at Caesar, the acclaimed true defender of the _res publica_. See the commentary by Müller 2001, 133 (ad loc.).
CONCLUSION: WHAT IS THE FUTURE OF STUDIES ON REPUBLICAN ROMAN TAXATION?

As seen in the analysis of these three case-studies, the future of research into Republican Roman taxation lies, at least in my eyes, neither in a mere "etic" extraction of (supposed) facts and interpretation within modern tax and fiscal discourses, nor in a study of individual words, nor in an exclusively "emic" analysis of ancient narratives and discourses, but rather in a thorough combination of these. It is certainly stimulating to observe the development of Rome’s fiscal institutions from the perspective of New Institutional Economics and within the longer historical development across cultures that is in the focus of New Fiscal History and its comparative approach, and to see how the public sector emerged together with political actors using these institutions for their own interests; recently, Jérôme France has, in this respect, viewed the fiscal and political history of the Roman Republic in its relation to the Roman conquest and administration of the provinces [45]. In turn, it is important to (re-)examine the exact meaning of tax terminology for reviewing its development. Yet, without a careful analysis of the frames of our specific sources, one will definitely miss as to how these sources present the narratives and discourses, and mirror fiscal realities, either of the era in which the narrative is set, or (more probably) of the time in which the narrative was composed. Looking again at the three discourses studied above, it becomes clear how much the three different authors focused on linking different kind of taxes or tax terminologies to political issues: they are not viewed within a bureaucratic-technical frame nor an institutional analysis report, but rather the tax concepts are used to convey a political message, for instance, to influence an upcoming military decision (Cicero in favor of Pompey’s command against Mithridates VI of Pontus), to reflect on the abuse of financial institutions and powers for the harm of the res publica (Catiline’s speech in Sallust), or to offer a solution for civil discord due to, and over, money, namely, the emergence of a perfect single ruler knowledgeable in exploiting the subjugated’s fiscal resources (Livy’s Camillus resembling Augustus). As today, it appears that it mainly mattered which discursive frame and terminology was used for an intended audience in the communication process, while the concrete technical details were discussed (and written about) elsewhere.

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