A State of extraction: navigating taxation in ancient polities

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Citation

Valk, J. (2021). A State of extraction: navigating taxation in ancient polities. In I. Soto Marín (Ed.), *ISAW Monographs* (pp. 1-35). New York: New York University Press. Retrieved from https://hdl.handle.net/1887/3210537

Version: Publisher's Version
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Note: To cite this publication please use the final published version (if applicable).

ANCIENT TAXATION

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Ancient Taxation: The Mechanics of Extraction in Comparative Perspective

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Ancient Taxation

The Mechanics of Extraction in Comparative Perspective

Edited by
Jonathan Valk *and* Irene Soto Marín

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INSTITUTE FOR THE STUDY OF ANCIENT WORLD

NEW YORK UNIVERSITY PRESS
2021

INSTITUTE FOR THE STUDY OF THE ANCIENT WORLD

NEW YORK UNIVERSITY PRESS
New York
www.nyupress.org

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References to Internet websites (URLs) were accurate at the time of writing. The author, the Institute for the Study of the Ancient World, and the New York University Press are not responsible for URLs that may have expired or changed since the manuscript was prepared.

Library of Congress Cataloging-in-Publication Data
Names: Valk, Jonathan, editor. | Soto Marín, Irene, 1988– editor.
Title: Ancient taxation : the mechanics of extraction in comparative perpective / edited by Jonathan Valk and Irene Soto Marín.
Description: New York : Institute for the Study of the Ancient World/New York University Press, 2021. | Series: Isaw monographs | Includesbibliographical references and index. | Summary: "The studies collected in Ancient Taxation explore the extractive systems of eleven ancient states and societies from across the ancient world, ranging from Bronze Age China to Anglo-Saxon Britain. Together, the contributors explore the challenges of taxation in predominantly agro-pastoral societies, including basic tax strategy (taxing goods vs. labor, in kind vs. money taxes, direct vs. indirect, internal vs. external, etc.), assessment and collection (particularly over wide geographic areas or at large scale, e.g., by tax farming), compliance, and negotiating the cooperation of social, economic, and political elites or other critical social groups. By assembling such a broad range of studies, the book sheds new light on the commonalities and differences between ancient taxation systems, highlighting how studying taxes can shed light on the fiscal and institutional practices of antiquity. It also provides new impetus for comparative research, both between ancient societies and between ancient and modern extractive practices. This book will be of interest to those studying ancient history, economic history, the history of taxation, or comparative politics and economics"—Provided by publisher.
Identifiers: LCCN 2021003094 (print) | LCCN 2021003095 (ebook) | ISBN 9781479806195 (hardcover) | ISBN 9781479806218 (ebook) | ISBN 9781479806225 (ebook other)
Subjects: LCSH: Taxation—History.
Classification: LCC HJ212 .A63 2021 (print) | LCC HJ212 (ebook) | DDC 336.2009/014—dc23
LC record available at https://lccn.loc.gov/2021003094
LC ebook record available at https://lccn.loc.gov/2021003095

Hardcover: 9781479806195
E-book (consumer): 9781479806218
E-book (institutional/libraries): 9781479806225

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10 9 8 7 6 5 4 3 2 1

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1

A State of Extraction

Navigating Taxation in Ancient Polities

JONATHAN VALK

In his political treatise *Leviathan*, Thomas Hobbes conceives of the state as an "artificiall man."[1] Just as individual human beings are constituted by various parts working in concert, so too are states constituted by the human beings whose relationships cohere in the state system.[2] In this analogy, the different elements of the human body correspond to different elements in the structure of the state. But this analogy extends still further: humans must eat, and this is as true of Hobbes' artificial man as it is of people of flesh and blood.[3] To function, the state must consume—and it has a tendency toward gluttony. The state consumes the labor and the materials that allow it to achieve its many ends. Such resources can be put to many uses, from building walls to feeding and compensating laborers to acquiring armaments or amassing the valuable goods that serve to confer prestige. To fuel his strains and struggles, Hobbes' artificial man depends on his access to resources.

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Systems of taxation are the basis for the collection of resources and the generation of state revenue. In the modern world, such systems are ubiquitous: we pay taxes whenever we go shopping, taxes are deducted when we receive income, and the state even claims its share of our wealth when we die. But the conditions prevailing today are in many respects different from those of the premodern world, when the capacities, capabilities, and aspirations of states were comparatively limited.[4] These differences are fertile ground for studying the deep history of resource extraction and redistribution by polities. Then as now, the artificial man (or in more colloquial modern parlance, simply "The Man") was in the business of collecting and reallocating resources; this was the *sine qua non* of his activities. How did ancient states sate their appetite

for resources? How did they assess the availability of resources and determine who would be held responsible for delivering them, and in what quantities? How did the state enforce compliance with its demands? Different types of taxes and forms of tax collection are attested in the ancient world: what conditions determined the preference for certain types and forms over others? How much agency did ancient states possess in the determination of preferred systems of taxation?

By bringing together numerous case studies of taxation in ancient societies, the present volume aims to provide a broader empirical basis for answering such questions. The research presented here comprises a spatially, temporally, and thematically extensive set of case studies. These studies include small polities, regional states, and empires with universal horizons; they range geographically from Britain to China, and extend temporally from the third millennium BCE to the first millennium CE; they cover taxation at every stage of state formation and in times of transition; and they focus on every aspect of the mechanics of extraction, from material and technical constraints to transaction costs, ideological frameworks, and strategies of enforcement. Despite all the differences in content and perspective that this cornucopia of scholarship represents, there are numerous points of intersection that justify a comparative approach and promise rich rewards.

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This volume is organized thematically. In addition to the introduction you are now reading, the volume is divided into two broad sections covering tax systems and tax transitions. *Tax Systems* comprises six contributions offering an overview of extractive systems in six different ancient societies. Although these studies are chronologically and geographically disparate, they demonstrate how systems building on common agro-pastoral foundations can produce different extractive outcomes. These outcomes are not merely the result of diverging state capacities and priorities in the collection of goods and services. They are also the products of different social constellations and mediated by extractive ideologies that inform the state's relationship with those social groups that it regards as its constituents. In *Tax Transitions*, five studies focus on how certain tax systems changed. These studies demonstrate the dynamic nature of tax systems, which

are impermanent compromises between different social agents. As these agents navigate their interests and the environments in which they operate, inherited extractive practices are continually reconfigured—sometimes gradually, sometimes at great speed. The common thread is idiosyncrasy: even when confronted by the same essential problems, societies develop unique tax practices that are as much the product of economic necessity as they are of historical accident. The constructive work of comparing between the case studies assembled in this volume is left to its readers. Nevertheless, comparison is inescapable for those who read more than one contribution. Reviewing any two studies will produce reflection about commonalities and differences; the hope is that these reflections will stimulate new insights. At any rate, the rest of this introduction aims to provide a foundation for such reflection.

Forerunners

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An awareness of the centrality of taxation to the functioning of states is as old as the state itself. Such recognition can be manifest in practice, as it is in the quotidian administrative record of ancient Mesopotamia. Thousands upon thousands of clay tablets have been recovered documenting the movement of goods and people through the state apparatus. Although these texts are an infinitesimal fraction of the total produced, they testify to the intense involvement of ancient Mesopotamian states in taxation.[5] Recognition of the importance of taxation can also be more theoretical in orientation, as in the Aristotelian *Oikonomika*. The *Oikonomika* offers an extended reflection on economics and devotes extensive attention to the state's generation of revenue.[6]

Because states depend on revenue, the means of revenue generation have long featured prominently in the work of scholars occupying themselves with the nature of states. The 14th-century North African proto-sociologist Ibn Khaldun regarded the authority to tax as a large part of the authority of the state (in his analysis, a generic "kingdom"):

> [The ministry of taxation] constitutes a large part of all royal authority. In fact, it is the third of its basic pillars. Royal authority requires soldiers,

> money, and the means to communicate with those who are absent. The ruler, therefore, needs persons to help him in the matters concerned with "the sword," "the pen," and finances. Thus, the person who holds the office (of tax collections) has (a good) part of the royal authority for himself.[7]

The state's authority to tax has itself been the subject of vigorous contestation. Disputes over this authority abound in the historical record, instigating major episodes of unrest. It was precisely parliament's authority to raise taxes that enabled it to challenge the English king Charles I in the 17th century, ushering in the English civil war and ultimately costing Charles his head. A century later, colonists in North America challenged the authority of a parliament in which they were not included to levy taxes from them. They came together under the slogan "no taxation without representation" to embark on a struggle that culminated in the independence of the United States of America. It is no wonder that the Scottish economist Adam Smith—writing in a climate informed by these conflicts—echoes Ibn Khaldun's focus on the centrality of revenue to the very existence of the state. In *The Wealth of Nations* Smith stresses the essential role of taxation in supporting the state and develops four maxims for effective and sustainable extraction.[8] Edmund Burke, writing in much the same milieu, is blunter: "the revenue of the state is the state."[9]

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Taxation has commanded the attention of more recent thinkers as well. In 1918 Joseph Schumpeter published "Die Krise des Steuerstaats" ("The Crisis of the Tax State"), a paper that has inspired a movement in sociohistorical inquiry that has since been called "the new fiscal sociology."[10] Schumpeter himself emphasizes the importance of fiscal systems—tax regimes, essentially—in the study of human societies:

> The spirit of a people, its cultural level, its social structure, the deeds its policy may prepare—all this and more is written into its fiscal history, stripped of all phrases. He who knows how to listen to its message here discerns the thunder of world history more clearly than anywhere else.[11]

Regardless of the actual novelty of the new fiscal sociology, Schumpeter's vision is consistent with that of many other 20th-century

scholars. Historians of the early modern period have been especially active in placing taxation at the center of their analyses. This is in large part due to their interest in identifying the causes of the so-called "Great Divergence," the process whereby the different developmental paths of several European states positioned them to dominate the world in the course of a few centuries. In the work of the late Charles Tilly and many others, it was precisely the need to increase revenue in order to wage war that stimulated the development of the modern tax state: "war made the state, and the state made war."[12]

The idea that extractive practices are at the heart of every state-system is now at the heart of research throughout the social sciences. This literature is vast, but some examples are particularly noteworthy. Margaret Levi explores the relationship between resource distribution in polities and resulting sociopolitical structures,[13] while John L. Campbell synthesizes a number of empirical studies concerning the influence of fiscal systems on social organization.[14] More recently, I. W. Martin, A. K. Mehrotra, and M. Prasad have argued that "the future of fiscal sociology points beyond the study of taxation as an index or symptom of other changes, and toward an understanding of taxation as the central element in the social, political and economic development of the modern world: the actually existing social contract, the renegotiation of which transforms the relationship between state and society."[15] Philip Hoffman asserts that the capacity to tax is foundational to stateness, writing that states "come into existence when in addition to being able to use force they also gain the capacity to impose and collect significant tax revenue, not just temporarily during emergencies but for the foreseeable future."[16] Such insights are still percolating through the study of ancient taxation systems.

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The application of these insights to antiquity is an essential complement to a longer scholarly tradition that is concerned primarily with identifying the genealogy of the modern tax state. This tradition tends to exclude a multitude of ancient societies, which rarely fit well in the reconstructed developmental trajectories of modern fiscal systems. The recent volume edited by Andrew Monson and Walter Scheidel, *Fiscal Regimes and the Political Economy of Premodern States*,[17] is a notable exception to this exclusionary tendency. It assembles various case studies of the fiscal regimes of ancient polities that venture beyond the

teleological shadow of the modern tax state, instead approaching their subjects on their own terms, but in the context of broader scholarship on fiscal systems. Crucially, this engagement with big questions does not come at the price of forcing the case studies into a narrative framework that is interested first and foremost in the Quixotic search for the origins of the modern tax state—as though it has a single fountainhead, hidden away somewhere, patiently awaiting discovery.

The study of ancient or premodern societies has great potential to improve our understanding of fiscal regimes.[18] It can also be of value when applied more narrowly to particular taxes or tax-systems.[19] Like their modern counterparts, all ancient states are obliged to navigate the same fundamental challenge: how to extract the resources necessary to sustain themselves and pursue their ends. Collectively, ancient societies constitute an incredibly rich dataset of the many different solutions to this problem. This is precisely because of their sometimes radically different constitutions and capabilities, as well as the different cultural and environmental contexts in which they functioned. The comparative study of their extractive solutions is not only instructive on account of its ability to illuminate the (sometimes quite different) economic rationales and priorities of states, but also because it can help us identify basic patterns and parameters of extraction. Securing a better grasp of these patterns and parameters can in turn highlight precisely where we should look for discontinuities both between ancient states and between the premodern and the modern. We can then inquire after the character of any discontinuities: are they differences in substance or degree?

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Defining Taxation

Taxes can be levied from any person, social unit,[20] or corporate body[21] within a state's power. The levying of taxes can take a bewildering variety of forms, from property taxes to taxes on particular goods, transactions, or services; from taxes on the use of infrastructure to taxes on particular activities; from a poll tax to income taxes or taxes predicated on social rank—to name only a few. Such taxes can be levied arbitrarily or systematically, at different rates or quantities, regularly or irregularly, and at different moments in time. Sometimes, taxes are raised for a specific public purpose.[22] Sometimes, they are raised for no apparent purpose

beyond aggrandizing the state. Hugh Dalton, the British economist and post-second world war Chancellor of the Exchequer, defined taxation as "a compulsory contribution imposed by a public authority, irrespective of the exact amount of service rendered to the taxpayer in return, and not imposed as a penalty for any legal offence."[23] Dalton's definition is derived from the modern world. It is nevertheless applicable across time and space, even if allowances must be made for how best to identify a "public authority" in different historical and cultural contexts. Indeed, it is almost exactly parallel to the less concise but more expressive definition of Richard Bonney:

> For the ordinary citizen, the power to tax is the most familiar manifestation of the government's ability 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 within them effective means of enforcement under the very definition of the taxing authority. The power to tax, *per se*, does not carry with it any obligation to use the tax revenue in any particular way. Seen in this light, the power to "tax" is simply the power to "take."[24]

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The equation of taxation with the state's ability to take is apt. It allows taxation to encompass not only the taking of material resources, but also labor.[25] Of equal importance, the expansive definitions of Dalton and Bonney make no claim about the justification for taxation or about the extent to which taxes are delivered freely and willingly.

It is important to stress that there are significant differences between many of the phenomena that are here subsumed collectively under the rubric "taxation." Scholars have proposed multiple competing classificatory schemes through which to understand revenue extraction in premodern states.[26] Among the more recent examples, Martin Rössler recognizes three broad extractive avenues, namely taxes on subjects of the state, the exaction of tribute from conquered peoples, and the imposition of tolls on trade.[27] Richard Blanton and Lane Fargher opt instead for a division between internal and external categories of resource extraction, with an eclectic selection of what sorts of taxes fall under each heading.[28] Richard Bonney and W. M. Ormrod identify

four basic fiscal systems with distinct characteristics. These serve almost as developmental stages, through which taxation transitions from being infrequent, irregular, simple, and largely in kind, to being pervasive, regular, complex, and monetized.[29] Each of these approaches has strengths and weaknesses, but none of them gives as full a sense of the major distinctions between different forms and types of taxation in the ancient world as the evidence appears to require. I propose instead four classificatory axes, though these are intended only as elementary guidelines. Their purpose is to facilitate consideration of some of the major contrasts between the varieties of taxation attested in antiquity. They are:

Material Resources and Labor

The state can tax not only tangible things like grain or gold, but also the time and energy of its subjects. Extractable material resources can range from unprocessed agro-pastoral produce like barley and wool to processed goods like beer and textiles; in lieu of such resources, the state can demand payment in a recognized medium of exchange (money, for which see axis 2 below). Labor can likewise be demanded in many forms. The key is that certain categories of people are obliged to perform certain tasks on behalf of the state at certain times. Such obligations can cover the performance of manual labor, from seasonal agricultural work on state lands to service in mobile labor battalions. Labor on behalf of the state is frequently directed toward the development or maintenance of public infrastructure, from dredging canals to building pyramids. Labor obligations can also cover military service, a compulsory contribution that is still common today. Although labor obligations outside of the military sphere are now rare and therefore not generally included in contemporary analyses of taxation, they are fundamental to the extractive practices of many premodern polities.

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Collection in Kind and in Money

Taxes can be collected in kind or in money. Collection of taxes in kind involves delivery by the taxpayer of a certain quantity or share of a material resource that is gathered or produced within the jurisdiction of a given taxing authority. Most commonly, agro-pastoral producers are

expected to part with a share or fixed quantity of their crops, flocks, or the byproducts of either. The output of other producers can be subjected to taxation of this kind, so that the state can demand the textiles of weavers or the stones and metals of miners and smelters. Instead of (or in addition to) demanding a share of output, the state can also demand payment in a recognized monetary medium. This obliges producers to convert their output into money, which is not always easy and enables the state to insist on special, favorable conversion rates. Because of these difficulties, it is not uncommon for different economic actors to be subject to different kinds of payment—some in kind, others in money. While labor obligations are in theory always delivered in kind, in some systems it is possible for those with means to provide a substitute to perform the service, or to provide a monetary payment in lieu of service. In the latter case, we can say that the tax on labor is being paid in money rather than in kind.

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Direct and Indirect Taxation

Direct taxes are payments that are levied directly from taxpaying persons, social units, or corporate bodies. Such taxes can be imposed on taxpayers for a multitude of reasons, from an assessment of production, income, or wealth to ascription to a particular social category like "citizen" or "adult male." Indirect taxes are instead levied on transfers of goods and property. Taxes can be collected every time particular goods are moved or sold.[30] They can also be levied when the state registers a change in the status of persons, such as when slaves are manumitted or when people are elevated to the nobility or some other social rank.

Internal and External Taxation

Taxes can be levied internally or externally.[31] Internal taxes are extracted from people and territories that are under the technical jurisdiction of the extractive authority, like subjects of the state or territories administered by the state's officials. External taxes are extracted from people and territories that are notionally independent of the extractive authority, like other states or otherwise autonomous social formations. External taxation is often described as tribute, but its imposition by

an outside authority complies with Dalton's definition of a tax. There can be much ambiguity in determining whether a people or territory should be regarded as being under the "technical" jurisdiction of an extractive authority. Such determinations must be made on a case-by-case basis. Where possible, helpful indicators can be sought among the claims made by the taxing authority itself, in the sustainability of its extraction of resources from the relevant taxpayers, and in the extent to which those who collect the taxes are agents of the state or autonomous social actors. Another source of ambiguity concerns the extraction of booty and plunder in war. Unlike the payment of tribute, such practices tend to be *ad hoc*: the proceeds are not so much delivered by the taxpayer as confiscated by the collectors. Because of the irregularity of such extractive practices and their lack of formalization, they are difficult to qualify as taxes *per se*.[32] It is not always immediately clear how systematic or regular plunder has to be to qualify as a tax, or, indeed, if external taxation is so rapacious and arbitrary that its formal veneer should be regarded as insufficient to elevate it above the act of plundering.[33]

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The taxation systems of different polities manifest different constellations of extraction along these four axes.[34] Each state's fiscal system features unique and constantly developing combinations of extractive practices, relying on a balance of human and material resources, collection in kind or in money, direct and indirect taxes, and internal and external taxes. Occasionally, as in pre-monetary economies, a taxation system can find itself on one of the extremes of a given axis. Much more common, however, is a place at some point between the extremes, combining elements of both. Precisely where a state's fiscal system sits along these four axes is determined by its own social reality: the different interests that shape it, geographical constraints, administrative capacities, economic patterns, and assorted serendipities dictating movements in one direction or another. Taxation systems are also rarely uniform, so that the balance of taxation prevailing in one region need not be identical or even particularly similar to the extractive balance elsewhere in the same state. Indeed, each form and type of taxation offers different advantages and meets different needs. The

maximization of these advantages and needs informs distinct preferences and choices in line with the priorities of the taxing authorities.

The Question of Evidence

In modern societies there is an overabundance of evidence for the mechanics of extraction. These include tax codes that are so complex that making sense of them has spawned whole industries dedicated to guiding the perplexed—the British tax code, for example, is currently over 10 million words in length.[35] Such evidence is supplemented by vast amounts of readily available data of other sorts, from precise statistics concerning the collection of taxes to extensive information about their socioeconomic context and innumerable records of social attitudes and philosophical perspectives. Students of modern tax systems are thus confronted with a task that is distinct from that of the ancient historian. When studying the ancient world, we encounter the opposite problem: not a surfeit of evidence, but its dearth. Scholars are obliged to make do with whatever materials the vicissitudes of history have preserved and chance has allowed to be recovered. While certain sorts of data can survive in vast quantities—like clay tax receipts from Mesopotamia or equivalent papyri from Egypt—they still represent a limited and fragmentary body of evidence. The materials available to scholars vary dramatically across different contexts, and the results are invariably patchy. In some cases, there might be administrative texts recording the collection of taxes. In others, there might be references to taxation in letters or assorted narrative texts. In still others, there might be archaeological material that sheds light on extractive practices. Scholars must work with a combination of sources of varying kinds and quality that even in the best case offer an incomplete portrait of the mechanics of extraction.[36] As the papers in this volume demonstrate, it is a tribute to the investigative skills of historians of the ancient world that with due diligence so much can nevertheless be said about ancient taxation.

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What to Tax and How to Do So

Preindustrial agro-pastoral economies are the common foundation of all ancient states. Consequently, the bulk of the material resources

available for taxation are the commodities typical of such economies, namely agricultural produce, livestock, and their byproducts. Resources like metals, wood, and precious stones, as well as finished products like textiles, tools, and luxury goods, can also be taxed, particularly at the strategic points through which they pass, be they the site of production, important transit nodes, or markets—if not all three. Before the monetization of economies, resources are necessarily collected in kind, which imposes practical constraints and additional expenses relating to transit, storage, and convertibility. Each of these constraints presents high transaction costs.[37] Because of the costs associated with extraction in kind, taxation in a standard medium of exchange often supplants taxation in kind when it becomes a viable option—and when whatever is being taxed is available in sufficient quantities and at acceptable prices in the open market. This has the advantage of greatly reducing storage and transit costs while eliminating the problem of convertibility. Insofar as there is widespread trust in the value and convertibility of the currency, monetization is thus a critical transitional stage in the development of fiscal systems.

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Besides agro-pastoral produce, the other major and widely available taxable resource in premodern economies is human labor. Obligatory contributions of labor enable polities to pursue labor intensive projects like the maintenance and expansion of complex irrigation systems and the erection of public buildings, like ziggurats and fortresses. As is the case for material resources, the advent of monetization is a critical transitional stage in the realm of human resource extraction. The rise of sophisticated labor markets that enable the state to secure access to sufficient manpower in exchange for payment often results in the elimination or reduction of labor obligations or their commutation to cash payments.

For all that monetization is a critical economic development, it is not without its complications. Monetization involves complex problems that relate to the standardization of currency, fluctuating monetary values, and control over the production of money. In metal currencies, for instance, changes in access to the metal(s) of exchange can result in changing currency values or even in changes to the ability of the available currency to fulfill its intended economic function. Liquidity is a perennial concern; when not enough currency is available, many transactions

are forced to revert to in kind. Monetization is therefore reversible and need not be distributed evenly across all sectors of the economy or all forms of tax collection.[38] There are also problems associated with counterfeiting: people can dilute more valuable metals with less valuable ones, profiting from the difference in value while undermining trust in the currency as a whole. States can counteract such behaviors, notably by minting coins and monopolizing the process, but here too counterfeiters can find space to operate. While monetization can solve the problem of convertibility between different economic goods, it comes with risks and costs of its own. Often, these are borne by taxpayers who are obliged to pay taxes in money and solve the problem of conversion themselves—sometimes at considerable added cost. The convenience of tax collectors is not identical with the convenience of taxpayers.

One of the key obstacles faced by taxation systems involves assessing what to tax—and how much. This depends on evaluating what can be taxed profitably, from whom such taxes should be levied, and how much should be extracted. This is a complex task that necessitates substantial administrative capabilities, as well as detailed knowledge of local conditions. Because agro-pastoral productivity is based in large measure on unpredictable environmental factors, determining in advance how much to tax and planning accordingly is not easy. Such determinations can be made on the basis of past experience or with the continual input of local informers; in both cases, decision-making improves in proportion to the knowledge available to those making the decisions. Effective extraction of resources is thus utterly dependent on the development of an administrative apparatus that can obtain and process relevant data. Beyond the local level, such an apparatus must also be able to coordinate and communicate reliably over large distances. Accordingly, the administrative capacity of ancient polities must be identified as an essential constraint on the efficiency and sophistication of the mechanics of extraction.[39]

Maintaining and cultivating an administrative capacity is itself a significant challenge. Administration is largely the preserve of trained professionals; indeed, writing developed in no small measure as a tool in the service of greater administrative efficiencies.[40] Employing scribes is expensive and administration is difficult, so much so that the high costs of effective taxation systems often preclude their extension to less

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profitable or secure areas within a state's nominal jurisdiction. The obvious alternative is the establishment or preservation of decentralized modes of government, particularly in larger polities. Local élites with detailed knowledge of local conditions are entrusted with the responsibilities of taxation in their territories in exchange for a share of the spoils. In this way, the state can escape the burdens of administration and governance at the expense of some of the revenue it might otherwise have collected.[41] In other cases, high transaction costs and the challenge of maintaining an adequate administrative capacity can induce states to opt for tax farming, which effectively outsources the task of taxation to third parties in exchange for a fee.[42] Tax farming can also have the further benefit of transferring the risk of fluctuating income to these same third parties. At any rate, the challenges and costs of effective administration in ancient polities regularly encourage reliance on local élites and result in the development of decentralized and non-uniform systems of taxation.

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Taxation and the Social Order

One area of ambiguity with broad implications for how states work concerns the practice of slavery. Because enslaved people are classified as property, they cannot be taxed directly. Instead, their productivity must be taxed through levies imposed on the assets or income of the slave-owner. The exclusion of servile laborers from the community of direct taxpayers suggests that direct taxes can only be levied from "free" people, though in different societies this status can denote individuals from the top of the social pyramid to those whose social situation is only formally distinguishable from that of the enslaved. The payment of direct taxes by free people often implies a form of belonging to the extracting authority. In this model, a community of taxpayers opts into a fiscal regime (at least notionally) in order to participate in the common project of the state; paying taxes then comes with certain rights as well as responsibilities, such as legal protections from various abuses and a stake in the material and social dividends of the state project. In this context, it is worth noting that it is precisely those subject populations that are or can be taxed directly by the state that should be

regarded as its actual or potential constituent base: it is on these taxpayers that states depend, and it is the interests of these taxpayers that states often seek to represent.[43]

The relationship between taxes and inclusion in the state tends to be especially stark when it involves military service. Extracting manpower for the armed forces is a central concern in many of the extractive systems of ancient polities. Unlike ordinary labor service, however, military service has a more pronounced ability to forge political communities.[44] Those who are entrusted with the security of the state are also to a significant degree the people on whose behalf the polity is supposed to function. This correlation is reflected in the prominence of hierarchies of military service, with those toward the top of the social pyramid—the greatest stakeholders in the sociopolitical system embodied by the polity—expected to contribute most in terms of materiel and expertise.[45] Simultaneously, some social groups are excluded from military service, marking their exclusion from participation in the state—like the helots of Sparta. The relationship between military service and representation in the polity is underscored by the occasional preference of states for mercenaries or sources of military manpower beyond the state's core constituents. Such preferences are pursued precisely in order to create an instrument of force that is distinct from and independent of these central constituents—and thus more amenable to being deployed against them.

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Yet the obligation to pay direct taxes need not create community. It can also be a simple marker of subjection without a commensurate sense of participation in or ownership of the state. The payment of taxes as a marker of subjection to a state rather than participation in the community that it represents is exemplified by Jesus' answer to the question posed to him in three of the gospels of the New Testament. Because paying taxes to the Roman authorities is regarded as a tacit acknowledgement of the legitimacy of these authorities, Jesus is asked: "is it lawful to pay taxes to the emperor, or not?" He famously responds: "Render unto Caesar the things that are Caesar's, and unto God the things that are God's" (Matthew 22: 15–22; Mark 12: 13–17; Luke 20: 20–26). Mundane authority does not, in other words, operate on the same plane as spiritual authority, and need not interfere with it: one can pay taxes to the pagan Roman emperor without accepting the imperial project and

worldview that he represents. Paying taxes does not necessarily mean identifying with the taxing authority. On the contrary, the anarchist P.-J. Proudhon views taxation as one of the many humiliating subjections that a governed person—a subject of the state—must endure:

> To be GOVERNED is to be kept in sight, inspected, spied upon, directed, law-driven, numbered, enrolled, indoctrinated, preached at, controlled, estimated, valued, censured, commanded, by creatures who have neither the right, nor the wisdom, nor the virtue to do so. . . . To be GOVERNED is to be at every operation, at every transaction, noted, registered, enrolled, taxed, stamped, measured, numbered, assessed, licensed, authorized, admonished, forbidden, reformed, corrected, punished. It is, under pretext of public utility, and in the name of the general interest, to be placed under contribution, trained, ransomed, exploited, monopolized, extorted, squeezed, mystified, robbed; then, at the slightest resistance, the first word of complaint, to be repressed, fined, despised, harassed, tracked, abused, clubbed, disarmed, choked, imprisoned, judged, condemned, shot, deported, sacrificed, sold, betrayed; and, to crown all, mocked, ridiculed, outraged, dishonored. That is government; that is its justice; that is its morality.[46]

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No taxation as identification with the state project for Proudhon, then.

In some systems, it is precisely exemption from some or all taxes that marks partnership in the state, to be contrasted with the subjection and exclusion inherent in taxation. In pre-revolutionary France of the *Ancien Régime*, two of the three estates were largely free of taxes: the nobility and the clergy. This marked their superior status within the state, so that they served as partners rather than simple taxpaying subjects of the king—unlike the common folk of the third estate (*le tiers état*). In the Neo-Assyrian empire too, entire urban communities and leading functionaries could be rewarded by the state with various tax-exemptions, signaling their favored position within the state system, to be contrasted with that of ordinary taxpayers. Returning again to classical Sparta, the notable social division is between helots who pay considerable material taxes, and Spartan citizens, who contribute military labor: one form of taxation marks inclusion, whereas the other marks subjection. Comparable phenomena are attested in many soci-

eties.[47] In our own time, the low to non-existent rates of taxation for major corporations indicate their privileged partnership with the state, not their exclusion from the state project. Although tax exemptions mark a privileged position within the state system, they also signal the autonomous position of those who are exempted. Exemptions can thus frequently be understood as an indication of the weakness of the state relative to the exempted. This weakness results in the state's decision to coopt exempted persons, social units, and corporate bodies through privileges rather than by the (sometimes prohibitively costly) expedient of asserting their own authority. Sometimes the state becomes the vehicle of those it privileges, rendering it unwilling to assert itself against these selfsame privileged bodies.

Tax Compliance

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Taxation is redistributive in nature: it involves the collection and reallocation of resources, a process that can quickly lead to grievances and the entrenchment of special interests. In the modern world, we expect to reap benefits from the taxes that we pay. We assume that the same state that collects our taxes will collect our rubbish, police our streets, maintain public infrastructure, and—in many countries—educate our children and provide health care. Of course, all the particulars vary across states and produce a bewildering spectrum of possible configurations for raising taxes and spending revenues. This profusion of possibilities is not simply the product of practical considerations, of objective bookkeeping conducted by impartial civil servants in pursuit of the common good. Every decision pertaining to taxation is ultimately a political choice.[48] Each such political choice has immediate implications for the economic wellbeing and socio-political standing of individuals and social groups, as well as for shaping broader economic patterns, so that it is automatically invested with socioeconomic significance. The political dimensions of taxation thus raise the question of legitimacy: who has the right to impose taxes, on whom, and on what basis?[49] Where does one draw the line between unjust despoliation and just extraction—and who gets to draw it? It is the function of ideology to mediate between the redistributive practices of the state and the cooperation of the taxpayers. Taxation is not merely a question of the

practicalities of collecting and distributing resources, but is rooted in broader ideological and socio-political systems that continually negotiate the limits of "legitimate" tax practice.

For all that there are disagreements about the finer points of taxation—and notwithstanding the philosophical opposition of certain parties[50]—there is today remarkable social consensus regarding the very fact of taxation. As the US Supreme Court Justice Oliver Wendell Holmes Jr. observed in 1927, "taxes are what we pay for civilized society."[51] People might grumble about this or that tax, or complain about wasteful use of tax monies, or lament the fact that taxes are being misdirected in pursuit of misguided priorities. But when all is said and done, taxes are paid, and the machinery of the state rumbles on. True, some taxpayers shirk, or cheat, or embezzle, yet even they will generally acknowledge that taxes should be paid in principle—by others, of course.[52] Like the office worker who takes office supplies home on permanent loan, such tax dodgers tend to doubt that their evasions, being of no obvious harm to anyone, could possibly challenge the system itself; their failure to pay their taxes in full will not prevent the fire service from coming to their rescue or keep the pothole on the road from being filled—that only happens when others do not pay *their* taxes. The assumed inevitability of taxation, and the nigh on universal acceptance of taxation in theory if not in practice, is itself a testament to the extent to which taxation is embedded in our social structures.

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Effective tax enforcement rests on two pillars: coercion and compliance. At its most basic, coercion entails being in a position to credibly threaten those being taxed with onerous penalties for noncompliance,[53] and such penalties rest ultimately in the ability to resort to greater force.[54] This is a significant challenge for taxation systems, as projecting a credible threat of violence depends on the maintenance of an effective system of enforcement that comes with costs of its own.[55] In larger polities, this challenge tends again to benefit local élites. Their knowledge of and power in particular regions or over particular social groups enables them to maintain order and enforce compliance more efficiently than agents brought in by a distant central authority. They are therefore often entrusted with regional tax-collecting obligations and privileges, reinforcing their local power.

Coercion alone cannot sustain tax systems in the long run. Without cooperation from those being taxed, the credible projection of force quickly becomes prohibitively expensive; infinitely greater efficiencies can be secured through consent.[56] The question is then why anyone would consent to being taxed, and the modern view is familiar to all: taxes are paid in exchange for the provision of public goods. Ancient polities can and often do claim to have provided stability and security—the preconditions for the flourishing of justice and economic development—as well as to have invested in public infrastructure. In the nearly four millennia old inscriptions of Mesopotamian potentates from the Old Babylonian period, these ancient rulers present themselves as fulfilling the basic functions of kingship. Depending on the immediate context of the inscriptions, they emphasize the king's role in placating the gods, defeating enemies, keeping the peace at home, developing infrastructure, ensuring economic prosperity, or providing justice.[57] An inscription commemorating the construction of an irrigation canal, for instance, presents the king in his capacity as guarantor of tranquility, development, and agricultural plenty:

> I, Rīm-Sîn, king of Larsa, king of Sumer and Akkad, made firm the foundation of my extensive land. I restored the cities and villages. I established there, for my numerous people, food to eat (and) water to drink. I made Sumer and Akkad peaceful and contented the god Enlil.[58]

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In a similar vein, the preamble to the Babylonian king Hammurabi's famous law code presents this king as the gods' chosen vehicle for the dispensation of justice:

> At that time the gods Anu and Enlil called me by my name to enhance the wellbeing of the people: Hammurabi, the faithful sovereign, the one who venerates the gods, me! To make justice prevail in the land, to abolish the wicked and the evil, to prevent the strong from oppressing the weak, to rise over humankind like the sun-god Šamaš and illuminate the land![59]

A perennial favorite in Mesopotamian royal inscriptions—as indeed in the rhetoric of kingship in many cultural horizons—is the pastoral metaphor of the good shepherd. In this metaphor, the king is identified

as the shepherd of his human flock, leading his people to good pastures. In the 18th century BCE, Hammurabi often refers to himself as "the shepherd";[60] the 13th-century Assyrian king Tukultī-Ninurta I is "the one who shepherded his land in good pastures";[61] the 8th-century Assyrian king Tiglath-Pileser III asserts that "I increased the territory of Assyria by taking hold of (foreign) lands (and) added countless people to its population. I constantly shepherd them in good pastures."[62] Yet the inverse of this metaphor has long been obvious to critics of kingship: shepherds only look after their flocks so they can fleece and otherwise exploit them.

The provision of services in ancient states is altogether different in scale and extent from that of their modern counterparts. At their best, ancient states could maintain domestic order, keep hostile forces at bay, and stimulate public welfare through economic development programs. To do this, they needed to collect the necessary resources and reallocate them. But the primary beneficiaries of the redistributive practices of ancient polities often appear to have been the same élites that profited most from the established division of resources: as those with the greatest investment in the sociopolitical order, it was the élite who prospered most from the provision of stability and it was by and large their property that was protected through the provision of security. If that were not enough, economic development was of disproportionate benefit to these very élites. Of what interest is the expansion of agriculture to the peasant if it means more land for them to work without keeping any more of the surplus?

The need for direct coercion by the state can be lessened by giving taxpayers a stake in the state project beyond the promise of stability and security. Certain social groups can be empowered relative to others, not only through material returns like favorable rates of taxation but through the promise of enhanced social status or access to positions in the state apparatus. By privileging certain groups over others, states can engineer a social hierarchy with predetermined winners and losers. In *Utopia*, Thomas More offers a vivid description of the process whereby the state's chosen winners—in this case "the rich"—use the machinery of the state to secure their privileges:

> The wretched earnings of the poor are daily whittled away by the rich, not only through private dishonesty, but through public legislation. As if it weren't unjust enough already that the man who contributes most to

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> society should get the least in return, they make it even worse, and then arrange for injustice to be legally described as justice. In fact, when I consider any social system that prevails in the modern world, I can't, so help me God, see it as anything but a conspiracy of the rich to advance their own interests under the pretext of organizing society. They think up all sorts of tricks and dodges, first for keeping safe their ill-gotten gains, and then for exploiting the poor by buying their labor as cheaply as possible. Once the rich have decided that these tricks and dodges shall be officially recognized by society—which includes the poor as well as the rich—they acquire the force of law. Thus an unscrupulous minority is led by its insatiable greed to monopolize what would have been enough to supply the needs of the whole population.[63]

The logic of divide and rule incentivizes the privileged to safeguard their interests from the unprivileged.[64] In pursuit of their own interests, the privileged help the state exert its coercive pressure over unenfranchised populations, strengthening the existing extractive framework and their own social position. Coopted taxpayers who feel represented by or included in the state extend the state's projection of force and are more likely to comply with its demands. Coopting elements of the social order thus reduces the overall level of state coercion necessary to levy taxes. Coopted groups can, however, feel emboldened to challenge the state when they feel it is working against their privileges. Giving people a stake in the state is a double-edged sword: at the same time that it buys increased compliance, it also creates or bolsters powerful interest groups that can effectively limit, resist, or seek to dictate the state's policy choices.

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As we saw when discussing tax exemptions, the state can itself be little more than a vehicle through which the interest groups that have captured it pursue their ends. Although consent to taxation on the part of élites and other circumscribed groups who profit directly from their relationship with the state can be readily explained in terms of material and social interests, this is not true of other taxpayers. For them, different inducements must prevail. In this light, it is essential to keep in mind that as in the present, people in the past were not the purely rational, self-interested creatures of the *homo economicus* type that serve as the model for classical economic theory.[65] While there is certainly

an important dimension of self-interest in the tax compliance calculations of a given taxpayer, the processes whereby such calculations are made are not necessarily based on maximizing economic self-interest, however that might be defined. These calculations rely, moreover, on limited information about the likely consequences of compliance or evasion, resulting in unpredictable behaviors. And indeed, perception of one's self-interest is not necessarily material in nature; the social implications of tax compliance are sometimes of greater import than its material costs. Even then, it is possible that a major element in accounting for general tax compliance might simply be social inertia. More charitably, this essentially passive philosophical demeanor can be construed as a recognition or calculation by individuals that, for all its costs, participation in the extractive framework of a state is familiar and preferable by default to an unknown and unpredictable alternative. In other words, stability is preferable to the risk of chaos—an outlook known in psychological literature as the status quo bias. Of course, this kind of passive acquiescence to taxation declines in proportion to the extent to which the tax system is perceived as working against one's interests.[66]

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A more complex factor informing acquiescence to extractive systems is ideological in character. Societies are structured by ideologies that demarcate the place of individuals of a given social category in the social order. These ideologies give shape to social relationships and configure social expectations, such that people are socialized to behave in certain ways. This socialization can exert strong pressure toward tax compliance. Belief systems have a role to play, too: where the state presents itself as the agent of the divine, for instance, failure to comply with the demands of the state can be framed as defiance of the heavens; in other systems, membership in a political community with its attendant benefits can be predicated on the contribution of various resources. The successful diffusion of ideological systems that incorporate the social expectation of tax compliance is critical to manufacturing consent to taxation, regardless of any tangible returns for taxpayers or any inequalities in the distribution of the tax burden.[67] This consent is often framed as "legitimacy," a valuable commodity for states.

Despite the existence of such ideological superstructures, there is widespread evidence that many of the claims propounded by state

propaganda could be recognized as little more than pretense. In *City of God*, Augustine illustrates this position with an apocryphal tale:

> It was an elegant and true reply that was made to Alexander the Great by a certain pirate whom he had captured. When the king asked him what he was thinking of, that he should molest the sea, he said with defiant independence: "The same as you when you molest the world! Since I do this with a little ship I am called a pirate. You do it with a great fleet and are called an emperor."[68]

Augustine's tale exemplifies the predatory or bandit model of the state, in which the mechanics of extraction are ultimately a scaled-up equivalent of those of any group of robbers, pirates, or gangsters.[69] A similar view of the extractive policies of states is attested in the Hebrew Bible, where the Israelites are warned that the machinery of the ancient state is little more than the machinery of systematic exploitation:

> **11** This is what the king who will reign over you will claim as his rights: He will take your sons and make them serve with his chariots and horses, and they will run in front of his chariots. **12** Some he will assign to be commanders of thousands and commanders of fifties, and others to plow his ground and reap his harvest, and still others to make weapons of war and equipment for his chariots. **13** He will take your daughters to be perfumers and cooks and bakers. **14** He will take the best of your fields and vineyards and olive groves and give them to his attendants. **15** He will take a tenth of your grain and of your vintage and give it to his officials and attendants. **16** Your male and female servants and the best of your cattle and donkeys he will take for his own use. **17** He will take a tenth of your flocks, and you yourselves will become his slaves. **18** When that day comes, you will cry out for relief from the king you have chosen, but the Lord will not answer you in that day. (1 Sam. 8: 11–18)

Nevertheless, the Israelites demand a king "to go out before us and fight our battles" (1 Sam. 8: 20). For them, apparently, the promise of security is reason enough to submit to the extractive practices of the state.

The predatory model of the state represents a cynical interpretation of the function of ancient polities. It chooses to confront and expose

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the ideology of states, but neglects to consider the extent to which this ideology is more than a mere veneer: state ideology is not simply a plaything for élites to manipulate willy-nilly. Along with social inertia, state ideology structures the outlook and behavior of both taxpayers and tax collectors.[70] It is not always clear where consent ends and exploitation begins, and the boundary between conscious and unconscious manipulation can be indistinct. By emphasizing the tyranny of state power, the predatory model of the state undercuts the state's claims to providing security and stability, which in ancy case serve disproportionately to benefit (and make) élites. But this model dwells less on the extent to which tyrannical use of state power is offset by the elimination of other tyrannical actors from the social stage and the harnessing of collective resources for the public good.[71] Yet even if one favors a more benign reading of states, there is certainly scope for considering the extent to which the central purpose of a given polity should be understood as the aggrandizement of the central authority and its associated élites and the perpetuation of established privileges:[72] in other words, to what extent do the central authority and its associated élites comprise a coercive kleptocracy?

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Conclusion

The artificial man must eat, and taxes are his supper. Stripped bare, bereft of its long historical and social baggage, taxation is essentially a way for the state to extract and redistribute resources as it—or the dominant interest groups that it represents—sees fit. Collective action on any scale is predicated on the extraction and redistribution of resources, without which there can be no society, much less a state. Whatever one's view of states, their very existence is inextricably bound up in the mechanics of extraction. Without the ability to extract resources, a state cannot support itself; without the ability to establish enduring systems of extraction, a state cannot sustain itself over time. It is therefore appropriate to speak of the state as dependent on its extractive mechanisms, and to approach the ancient state as a state of extraction. In different contexts and with different emphases and approaches, the papers assembled in this volume all address one central question: how do state structures secure the resources that underwrite their operations? Phrased differently, what *are*

the mechanics of extraction? Progress is well served by a clearer sense of the universal in light of the particular, as well as by a deeper appreciation of the historical development of systems of taxation. Through its broad sample of case studies, this volume aspires to be a next step on the road to advancing our understanding of the past, present, and future of the mechanics of extraction.

NOTES

1 Hobbes 2003 [1651]: 9: "For by Art is created that great LEVIATHAN called a COMMON-WEALTH, or STATE, (in latine CIVITAS) which is but an Artificiall Man; though of greater stature and strength than the Naturall, for whose protection and defence it was intended; and in which the *Soveraignty* is an Artificiall *Soul*, as giving life and motion to the whole body; The *Magistrates*, and other *Officers* of Judicature and Execution, artificiall *Joynts*; *Reward* and *Punishment* (by which fastned to the seate of the Soveraignty, every joynt and member is moved to performe his duty) are the *Nerves*, that do the same in the Body Naturall; The *Wealth* and *Riches* of all the particular members, are the *Strength*; *Salus Populi* (the *peoples safety*) its *Businesse*; *Counsellors*, by whom all things needfull for it to know, are suggested unto it, are the *Memory*; *Equity* and *Lawes*, an artificiall *Reason* and *Will*; *Concord*, *Health*; *Sedition*, *Sicknesse*; and *Civill war*, *Death*. Lastly, the *Pacts* and *Covenants*, by which the parts of this Body Politique were at first made, set together, and united, resemble that *Fiat*, or the *Let us make man*, pronounced by God in the Creation."

2 The concept of the "state" is the subject of a vast literature, much of it building on Max Weber's famous definition of the state as (successfully) claiming "the monopoly of the legitimate use of force within a given territory." Among the compelling critiques of this model are that of Abrams 1988, who argues that the state is not an empirical reality, but rather an ideological "thing" whose purpose is to legitimate an existing political structure, to represent its norms, conventions, and procedures as "natural" and "just," and to institutionalize its distribution of power. For the present purposes, we can do without a meticulous definition of the state and leave the argument to others. It is sufficient to observe that more often than not, we know a state when we see it, and this is true both on Weber's and on Abrams' terms.

For an overview of the various approaches to understanding the ancient state, see Scheidel 2013. Campbell 2009 offers a thoughtful new way of thinking about ancient polities. For an extended critique of the use of the state category in antiquity, see Osiander 2007.

3 As noted and discussed in Hobbes 2003 [1651]: 170–76 (Chapter XXIV). This analogy has been picked up by others, such as Furnivall 1991 [1939]: 116 *apud* Scott 2009: 75–76.

4 An excellent introductory account of the essential differences between modern and premodern polities can be found in Crone 2003. Ando and Richardson 2017

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offer a valuable collection of studies on the limits of the infrastructural power of ancient states, by which the editors mean the ability of ancient states to project their power and act upon the world. This builds in part on Richardson 2012, an extended meditation on the limits of state power in second millennium BCE Mesopotamia. Scott 2009 offers an overview of the relationship between premodern states and non-state peoples and spaces in the Southeast Asian highlands ("Zomia"), while Scott 2017 is in turn a broader attempt to make sense of the earliest states. Scott's work stresses the ancient state's extractive function. Note also Giddens (1985: 58), who observes that in premodern societies "the main overall link connecting the state with the mass of its subjects, i.e. the peasantry, was its requirement for taxation."

5 See Steven Garfinkle's contribution the present volume.

6 See Andrew Monson's contribution to the present volume.

7 Ibn Khaldûn 1980: 23.

8 Smith 1954 [1776]: 306–9.

9 Burke 2003 [1790]: 192.

10 Martin, Mehrotra, and Prasad 2009: 2: "We think that the field may be poised to rewrite conventional accounts of modernity itself by placing the social relations of taxation at the center of any historical or comparative account of social change. We call this emerging field *the new fiscal sociology*."

11 Schumpeter 1991 [1918]: 101. For an overview of the context and ideas of Schumpeter's "Die Krise des Steuerstaats," see Musgrave 1992: 90–93.

12 See Tilly 1975: 42 for this simplified formulation. See also Tilly 1990: Chapter 3 for a more developed account of his ideas about the relationship between warfare and the increasing power of European states, notably manifest in their ability to extract resources, viz. to tax. Tilly's arguments have prompted a vast deal of further discussion and research with a correspondingly vast bibliography. See the edited volume of Kaspersen and Strandsbjerg 2017 for a critical introductory foray into this literature with further bibliography. One of the virtues of this volume is its attempt to apply Tilly's thinking to contexts outside of Europe and beyond the chronological parameters of Tilly's own work.

13 See for instance Levi 1981 and Levi 1988.

14 Campbell 1993.

15 Martin, Mehrotra, and Prasad 2009: 26.

16 Hoffman 2015: 307.

17 Monson and Scheidel 2015.

18 As indicated by the assembled studies in Monson and Scheidel 2015. See Hoffman 2017 for an assessment of how these ancient case studies can contribute to economic history and a call for more data to feed into formal models. Hoffman's call for data is optimistic for many ancient societies, and much of this data will perforce consist of informed estimates. The study of ancient economies will remain a largely qualitative rather than quantitative project.

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19 There are numerous examples of this in the valuable edited volume of Klinkott, Kubisch, and Müller-Wollermann 2007, which brings together studies of revenue generation in ancient Mediterranean and Near Eastern societies (Mesopotamia, Egypt, the Levant, Greece, Asia Minor, and Rome: precisely those societies that are often associated genealogically with the modern West).

20 By "social unit" I mean any group of persons who are collectively liable for the payment of a given tax. This might be a family unit, a city, a pastoral community, or some other collection of human beings.

21 By "corporate body" I mean any institution, association, or commercial enterprise that is recognized as having legal personality.

22 One example of such a public purpose is fending off hunger: the earliest states have at times been explained as vehicles for the redistribution of food, acting as bulwarks against food insecurity for the community as a whole. For a study that demonstrates that this function was rhetorical rather than practical in early Mesopotamia, see Richardson 2016.

23 Dalton 2003 [1922]: 32.

24 Bonney 1999: 5–6. Interestingly, as pointed out to me by David Ratzan, the etymology of the English word tax, coming from Greek, points to the state's authority to measure, order, and control, rather than "take." This ties in neatly with James C. Scott's emphasis on the state's need to create "legible" landscapes that facilitate extraction and control, for which see Scott 1998: Part 1.

25 The need to include compulsory labor in any consideration of ancient fiscal systems has also been noted by Monson and Scheidel 2015: 7: "The important role of compulsory services in some early states . . . ultimately enriches our understanding of fiscal regimes. These include forced labor, conscription for military duty, and various other public liturgies. States that rely heavily on them in lieu of taxes or other payments may seem deficient in their fiscal capacity. The case of Egypt and early Mesopotamia, however . . . shows an accounting system by which state officials could convert any sort of revenue into its equivalent value in one of the three media—labor time, grain, and money—as well as these into one another in order to determine total revenue and collect amounts due. Thus labor time was conceived as revenue and integrated into a sophisticated system of state finance."

26 There is a relevant discussion of taxonomies of revenue collection in Monson and Scheidel 2015: 16–19.

27 Rössler 2007: 17–18: "Die Finanzierung von Verwaltung, Religionsausübung und Militär im frühen Staat wurde folglich hauptsächlich durch das Erheben von Steuern und Pachtzahlungen unter den Bürgern, Tributen von den Eroberten und Zollabgaben im Rahmen des Handels sichergestellt."

28 Blanton and Fargher 2009: 139–40.

29 Bonney and Ormrod 1999: 4–8, table 0.2. See in particular the row on "Methods of financing" on page 5 and the row on "Revenues" on page 6.

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30 An exceptional body of evidence concerning the taxation of trade comes from the Anatolian settlement of Kaneš (modern Kültepe), the central node in the extensive Old Assyrian trade network. For an analysis of the relevant evidence, see Dercksen 2007.

31 This distinction is highlighted in Blanton and Fargher 2009: 139–40.

32 As is the case in numerous extreme historical examples, among them Spanish claims to tribute during the early colonization of the Americas and the extractive practices applied in the Belgian Congo before its formal subjection to the Belgian state. For a popular account of the extractive model applied in the Congo, see Hochschild 1999. The fictionalized description of this extractive model in Joseph Conrad's novella *Heart of Darkness* is particularly evocative. In one illuminating passage, Conrad describes the Congolese model in the following terms: "Their administration was merely a squeeze, and nothing more, I suspect. They were conquerors, and for that you want only brute force—nothing to boast of, when you have it, since your strength is just an accident arising from the weakness of others. They grabbed what they could get for the sake of what was to be got. It was just robbery with violence, aggravated murder on a great scale, and men going at it blind—as is very proper for those who tackle a darkness" (1990 [1899]: 4).

33 Marx is unsparing in his assessment of European extractive practices in Africa, Asia, and the Americas, identifying them as a colossal episode of organized expropriation that lies at the origin of modern capitalism: "The discovery of gold and silver in America, the extirpation, enslavement and entombment in mines of the indigenous population of that continent, the beginnings of the conquest and plunder of India, and the conversion of Africa into a preserve for the commercial hunting of blackskins, are all things which characterize the dawn of the era of capitalist production. These idyllic proceedings are the chief moments of primitive accumulation" (1976 [1867]: 915.)

34 The complexity of each such configuration can be immense, as emerges clearly from Rod Campbell's contribution to the present volume.

35 As claimed in a polemic in favor of its simplification; see Heath 2016.

36 For an exceptional extended study of an ancient economy based on a large but difficult body of evidence, see the survey of the Babylonian economy of the first millennium BCE in Jursa 2010; see Bresson 2016 for an account of the ancient Greek economy that builds on very different evidence.

37 Building on the work of Douglass North, the standard economic definition of transaction costs is captured succinctly by Acheson 2002: 29: "the time, effort, and expense of obtaining the information necessary to make an exchange, negotiate the exchange, and enforce the exchange agreement once made."

38 The gradual and piecemeal process of monetization is documented in Maxim Korolkov's contribution to the present volume; the place of monetization in the collection of one particular tax also surfaces in Irene Soto Marín's contribution.

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39 A similar point is made by Levi 1981: 455: "The third major kind of constraint on any ruler is his ability to measure the economic value of what is produced and traded in his domain . . . Historically, one of the first acts of states has been to standardize weights and measures. Money is another mechanism for standardizing the relative value of taxable goods."

40 See, for instance, Woods 2010: 18 and Postgate, Wang, and Wilkinson 1995.

41 The possible implications for the state of reliance on local élites for tax collection are apparent in Juan Carlos Moreno García's contribution to the present volume.

42 This point is also developed by Kiser 1994: 290: "The type of agency relation that rulers will use for tax collection is a function of the control capacities of rulers. When rulers can adequately monitor and sanction the actions of their agents, they will use state administration with fixed salaries. When direct control of agents is not possible or too costly, rulers will use tax farming to give agents higher incentives to collect taxes . . . In short, principals will choose to have market relations with their agents when low control capacities make hierarchies inefficient."

43 Blanton and Fargher 2009: 134 posit a direct correlation between the extent to which the state depends on its taxpaying constituent base for its revenues and its advancement of that base's interests: "When taxpayers or other civil society groups are endowed with few resources with which to bargain, rulers are predicted to provide few public goods, to exercise a more coercive domination of state and society, and to lack accountability in society. States that are more collective are predicted to develop if rulers are forced to strike bargains with other civil society groups, especially when rulers are strongly dependent on taxpayers for state revenues, including labor."

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44 Krebs 2006: chapters 1 and 2 explores the socially integrative potential of military service in modern times.

45 Such models are known from many times and places and are a prominent feature in Richard Payne's contribution to the present volume.

46 Proudhon 1969 [1851]: 294. More to the point, Proudhon writes in the context of France in 1851 that "the President and the Representatives, once elected, are the masters; all the rest obey. They are subjects, to be governed and to be taxed, without surcease" (Proudhon 1969 [1851]: 159).

47 The politics of tax exemptions features in James Tan's contribution to the present volume.

48 As Bonney 1995: 432 writes, "there is inevitable tension between rulers and taxpayers, even if the members of the governing class are themselves taxpayers or profit from the handling of tax receipts. All fiscal policy is politicized and involves a greater or lesser degree of political conflict."

49 For more on the conceptualization of legitimacy and its utility in government, see the useful synthesis with further bibliography of Levi, Sacks, and Tyler 2009.

50 There are those whose opposition to the state leads them to question the very legitimacy of taxation itself, notably in the anarchist and libertarian political

traditions. See for instance Bastiat 1998 [1850], rediscovered in the last few decades as an intellectual hero for libertarians in the USA.

51 Compania General de Tabacos v. Collector, 275 U.S. 87 (1927): Page 275 U.S. 100.

52 Note the negative connotations of the constellation of terms used to describe the act of tax evasion, along with the inescapable moral condemnation they convey. Tax evasion is generally depicted as a failure to fulfill an essential social responsibility and is portrayed as contrary to the naturally prosocial tendencies of human beings.

53 In the words of Levi 1998: 91, "the willingness to pay taxes quasi-voluntarily or to give one's contingent consent to conscription often rests on the existence of the state's capacity and demonstrated readiness to secure the compliance of the otherwise noncompliant."

54 Bartolomé de las Casas provides a graphic account of methods of extraction based entirely on the threat (and use) of force in the early stages of the Spanish colonization of the Americas. De las Casas relates of one episode of extraction that a colonial governor "ordered that as many of the locals as possible should be seized, including women and children, and driven into a stockade which he had built expressly for this purpose. He then let it be known that the prisoners would only be released if they arranged for a ransom to be paid directly to the unspeakable governor: so much for a man, and then so much for his wife and so much for each child. To ensure that his victims were responsive to his demands, he also decreed that no prisoner should be fed until his or her ransom had been paid" (1992 [1542]: 98–99)

55 On the ability of taxpayers to resist the demands of the state even in the face of superior force, see Scott 1985.

56 This point is stressed by Hoffman 2015: 307: "Successfully establishing a monopoly of violence is difficult. It requires resources and (at the very least) popular acquiescence, both of which took time for states to get. So, by sticking to Weber's definition, we overlook the centuries of work that states did both to acquire resources and to win people over so that the cost of ruling (including the political risks and the expenses involved in collecting tax revenue from a recalcitrant population) would not be prohibitive."

57 The contextually bound depiction of rulers fulfilling the various tasks of rulership can be found in the contemporary propaganda of many dictatorial regimes; see Valk and Pongratz-Leisten 2015: 650–51 for this analogy.

58 *RIME* 4: 293 (E4.2.14.15: 48–54); I have slightly modified Frayne's translation.

59 Roth 1997: 77 (i 27–49); I have modified Roth's translation.

60 Roth 1997: 77 (i 50).

61 *RIMA* 1: 271 (A.0.78.23: 6–7). The phrase is *ir-te-ʾ-ú a-bu-riš*, and the term *aburriš*—derived from *aburru* (pasture, meadowland)—is variously translated as "in green pastures" or "in safe pastures." Here and in the following example I prefer instead "good pastures."

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62 *RINAP* 1: 86 (Tiglath-Pileser III 35: ii 15–17).
63 More 1965 [1516]: 129–30.
64 For more on these dynamics, see Valk 2018: 79–97.
65 For an accessible synthesis of psychological studies that undermine the *homo economicus* model, see Kahneman 2011: Part 4. The concept of rationality is itself problematic: what is "reasonable" is not static and is informed by different aims and outlooks, often within the same social system.
66 The importance of confidence and trust in the intentions of rulers is discussed in Blanton and Fargher 2009: 143, and Levi 1998: 88–89.
67 As emphasized in Tyler 2011: 81–82: "the effectiveness of legal authorities, law, and government depends upon the widespread belief among citizens that these are legitimate and entitled to be obeyed. The classic argument of political and social theorists has been that for authorities to perform effectively those in power must convince everyone else that they 'deserve' to rule and make decisions that influence the quality of everyone's lives. It is the belief that some decision made or rule created by these authorities is 'valid' in the sense that it is entitled to be obeyed by virtue of who made the decision or how it was made that is central to the idea of legitimacy. While some argue that it is impossible to rule using only power, and others suggest that it is possible but more difficult, it is widely agreed that authorities benefit from having legitimacy, and find governance easier and more effective when a feeling that they are entitled to rule is widespread within the population."
68 Augustine 1963: 16–17 (Book IV, Chapter IV). Augustine's work here is probably based directly on the similar passage from Cicero's *De res publica*, on which see Harding 2008: n13.
69 This aligns with the view of the state as an exercise in organized crime considered in Tilly 1985, or indeed Scott's definition of "the successful pre-modern state" as "a monopolistic protection racket that keeps the peace and fosters production and trade while extracting no more rents than the traffic will bear" (Scott 2009: 151). In his very popular recent history of human beings, Yuval Harari expresses the same view of premodern states, writing that "many kingdoms and empires were in truth little more than large protection rackets. The king was the *capo di tutti capi* who collected protection money, and in return made sure that neighbouring crime syndicates and local small fry did not harm those under his protection. He did little else" (Harari 2014: 358).
70 Establishing a rhetoric of reciprocity or embedding extractive mechanisms in ritual practices can promote compliance, while "feasting" can serve to negotiate relationships between resource contributors and the state. Such relationships are explored in several contributions to the present volume, notably those of Dimitri Nakassis and Lorenzo d'Alfonso and Alvise Matessi.
71 The space for growth created by state systems is apparent in Pam Crabtree's contribution to the present volume.

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72 This does not always refer narrowly to material privileges. As Campbell 1993: 172 notes, "some political élites may be more inclined to maximize revenues than others for ideological reasons." This is exemplified by James Tan's contribution to the present volume.

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