

The Language of Taxation

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TALLEYRAND, one of France's greatest statesmen and diplomats (but also one of history's most famous turncoats and opportunists) is credited with the saying: "The art of politics is to find new names for institutions which, under old names, have become odious to the people."

Another statesman who was less of a diplomat, Mussolini, finding himself faced with a controversy as to whether certain new forms of taxation should go under the heading of *tassa* or *imposta*, pronounced:

The economists are not yet agreed as to what is a tax and what is an impost; but the taxpayer at the window finds that it is a futile discussion, because, impost or tax, he has to pay it.

The purpose of taxation throughout history has been to support the existing government and its institutions. It was our own Will Rogers who said: "We have the best Congress that money can buy." The terminology of taxation varies from period to period and from country to country. What does not vary is the institution itself. "Inevitable, like death and taxes" is another American saying.

The oldest form of taxation on record is the tithe system on the produce of the land. It amounted to one-fifth of whatever was produced in the Egypt of the Pharaohs, two-tenths in the Palestine of the early Hebrews, one-fourth in King Asoka's ancient India. But India also supplies us with a parallel in nature of the institution of taxation, the banyan tree that sends out shoots that take root until a single tree produces an entire forest under which an army can take shelter. Not even death, whose universality and inevitability are linked with those of taxes, has escaped the watchful eye of the taxing authorities. There have been legal taxes on births, marriages, and burials; on windows, doors, and wheels of vehicles; on foreign imports and domestically produced goods; on incomes, inheritances, and legal documents; on wine, salt, tobacco, and slaves; on the use of bridges, roads, and portages; on the privilege of voting and the mere fact of being alive. Taxes have historically been payable in produce, goods, military and menial services, metallic currency, paper money, checks, even credit cards. They have been imposed on members of a faith, race or

group that did not happen to be predominant and was generally discriminated against; but also on the favored faith, race or group, by virtue of its predominance which entailed special obligations. Because of the absolute priority of taxes over all other obligations, they have occasionally been compared to the somewhat hypothetical "right of the first night" of the Middle Ages, recently brought into the spotlight by Charlton Heston's picture "The War Lord." Yet it might be argued that some forms of taxation are self-imposed. When the "numbers" racket flourished in New York, it was euphemistically known as the "voluntary tax." The State Lottery that has now replaced it has been in operation in many countries of Europe for a long time, and there it is known as the "tax on fools," though it might more accurately be described as a "tax on human greed."

THE ANCIENT Greeks were the first to introduce a complex system of taxation of which we have fairly complete accounts. Their *eisphora* (literally, "inbringing," "gathering in"), first mentioned in 428 B.C., bore close resemblance to an income tax, imposed upon both citizens and resident aliens. Though it was described as a levy on capital, the capital itself was fixed at twelve times the individual's annual income, which the individual had to estimate and report himself. In addition, the wealthier taxpayers were organized into groups called *symmoriai* (companies), each of which in turn was called upon to raise money for extraordinary expenditures. The wealthier members of the "taxpaying companies" could pay in advance for the rest, and be later reimbursed by their less affluent "partners." Then there was the *telos* (the word that gives rise to our "toll"), which was used at various times as a poll tax on foreigners, as a customs

duty, or as a general property tax. *Eponia* ("upon what is bought") was a market tax similar to our excise or sales tax. *Phoros* ("bringing," "that which is brought in") was a tribute paid by satellite states to the ruling state. Two forms of taxation for which there seems to be no modern parallel were the *leitourgia* (public service at one's own cost; the word eventually gives rise to our "liturgy"), which was the obligation imposed upon selected citizens to supply equipment for games, and the *trierarchia* (the fitting of a trireme), a similar obligation to supply equipment for war vessels. The Greeks seemingly shied away from the direct real estate tax, imposed on lands and buildings. There is a Greek term, *ateleia*, that means "tax exemption"; the records indicate, however, that it was very sparingly used.

THE ROMANS, most methodical people of the ancient world, were the ones who systematized taxation over a seven hundred year period, perfecting it as they went along (or so they thought), and ultimately making it somewhat like what it is today. The word "tax" itself comes from their language. *Taxare* is a frequentative form of *tangere*, "to touch, handle," later "to estimate, appraise," even "to reproach," as when one is taxed with a crime or dereliction. From the semi-mythical times of the Roman kings who antedated the Republic there were such terms as *tributum* (our "tribute"), stemming from *tribus*, "tribe," but more literally "by threes." Ever since the days of Romulus, the population of Rome had been divided into three groups, and *in tribus convocare* meant "to call out the entire population in three groups, or tribes." Each *tribus* was supposed to carry its weight in supporting the state, and by all accounts they did. Then there was the *portorium*, a customs duty on imports and even on some exports.

Vectigalia was the general name for the revenues the state derived from its lands, forests and rivers, leasing out the lands for agriculture and pasture, and issuing licenses to hunt, fish, and cut wood; bridge and road tolls were included. The word *vectigalia* comes from *vehere*, "to carry," like the Greek *phoros*, "that which is carried in to the state."

The national treasury was called *aerarium*; this comes from *aes*, which is a generic term for most metals, particularly the bronze that went into lesser coins. Among the things that went into the *aerarium* were gold ingots, reminiscent of Fort Knox, which represented mostly the income derived from the manumission tax, a tax paid every time a slave was given his freedom. The *aerarium militare* was a soldiers' pension fund, built up mainly from the inheritance tax. There was even an *aerarium sanctius*, "holier treasury," a big reserve fund to be used only in emergencies, built up out of war booty. While the Republic lasted, the *aerarium* was the sole Treasury Department. But with the coming of the emperors, another treasury grew up side by side with it, the *fiscus*. This was the Emperor's private treasury, consisting of the revenues of the imperial provinces (as these grew in number and extent, the *fiscus* took the upper hand over the old *aerarium*), as well as unclaimed estates and confiscations, a word that comes directly from *fiscus* and means "something taken into or made part of the *fiscus*." The word *fiscus*, which also gives us "fiscal," at first meant "light wicker basket," used for carrying olives, figs and grapes, later used as a money-purse—the Emperor's own little Tammany tin box, as it were.

The institution of the *fiscus*, like many other imperial institutions, was retained by the northern barbarians who invaded the Roman Empire. In the seventh and eighth

centuries, the Merovingian and Carolingian kings of France still had their *fiscus*, to which they prefixed the word *sacer*, "holy," perhaps as a reminiscence of the earlier *aeramen sanctius*, "holier treasury." The term, it seems, got to be used ironically by the people; instead of "holy tax bureau," it got to mean "damned tax bureau." The word *sacré*, literally "sacred" or "holy," is used today in slangy French with the meaning of "damned (*ces sacrés gosses!*, "those damned kids!"). French is the only Romance language that combines the meanings "sacred" and "damned" into one word, and for this linguistic phenomenon the responsibility probably lies with the "holy" tax bureau of Pepin and Charlemagne.

Back in Roman times, the fact that the Emperor's treasury got all confiscated property led to a perceptible widening of the *proscriptio* (our "proscription"), the sale at auction of the property of those condemned, usually to death. After all, it would have been a pity to let their holdings go to waste!

Among Roman forms of taxation whose names have come down to our times is the *decuma* (literally "tenth"; "tithe" is its Anglo-Saxon equivalent). The Latin *decuma* goes on to Old French *disme*, and this, brought to England by the Normans, ultimately becomes our "dime" (one-tenth of our basic unit of currency, the dollar). Normally, the tithe was one-tenth of the produce of the land; if it was paid in cash instead of produce, it was known as *stipendia*, which becomes our "stipend." *Scriptura* was the rental paid for the use of state pastures; this is the same word as our "Scripture," but since *scriptura* in origin means a "writing," it is easy to see how the two meanings developed. The Romans had sales taxes, particularly on auctions and the sale of slaves. They had an inheritance tax that ran up to ten per-

cent on all bequests of over \$4,000 to others than those next of kin. Periodically, the value of privately owned land was reassessed for tax purposes, and this was called *indictio*, a word mentioned in the Vulgate. In later imperial times, the Greek *telos*, tax in general, was reproduced in Latin as *teloneum* or *toloneum*, applied to a toll booth or customs house, and this gives rise to our "toll" and the German *Zoll*.

All these combined forms of taxation occasionally proved insufficient to provide the funds for social improvements deemed desirable by the politicians of the Republic. Caius Sempronius Gracchus, a member of a wealthy Roman Family of rabble-rousers, got the Senate to approve in 123 B.C. a *Lex Frumentaria* ("Grain Law") providing that wheat be sold at half the market price to all residents of the city of Rome. This was a bit like the over-generous welfare provisions of some of our larger cities; it led to a tremendous influx to the metropolis of people who found life on the farms too barren. The tax system became more and more complex. It bore down most heavily on the rural dwellers who had formed the backbone of Rome's armies, and on the outlying provinces, left to the tender mercies of imperial governors who ground out of the provincials everything that was needed for imperial luxuries and big-city largesses. There were drastic but ineffectual reforms. Tax gathering in the provinces was taken out of the hands of the governors and farmed out to *publicani*, publicans, or private tax-gatherers, who even formed stock companies to ply their profitable trade. The publicans, individually or as corporations, undertook to supply fixed amounts of revenue to the central government, in return for which they were granted the support of the military in collecting taxes from the local populations. What they collected over and above what

they paid in to the government they got to keep. The result, as might have been expected, was widespread tax-gouging and dissatisfaction, followed by a further exodus from the rural areas and the provinces to the big cities, where instead of tax obligations there were free hand-outs (*panem et circenses*, "bread and circus games"). Ultimately, a population of urban loafers on relief proved no match for the hardy invaders from the north, and the Empire collapsed. The term "publican," incidentally, comes from *publicatio*, "making something public"; this is our "publication," but was also used at the time in the sense of "confiscation" (posting up the names of tax delinquents).

There was, as with the Greeks, tax exemption for a chosen few. The term was *immunis tributorum*, "immune from tributes or taxes." Again, the term appears only occasionally in our records.

THE ROMAN system of universal taxation by a central authority fell apart with the barbarian invasions, though many of the terms remained. Germanic chieftains imposed upon their followers and the subject populations payments that were often capricious and arbitrary. But these laid the foundation for the new system of feudal taxation, which ran up and down the social scale, with payments imposed by the king upon his nobles (when he exercised true authority over them, which was not very often); by the nobles upon their lesser vassals; by these in turn upon the plebeians and peasants. By the time of the Norman Conquest of England, a fairly organic system had been established on the continent, particularly in France, and this was brought to England and endures in part to this day.

The general Old French term for tax was *taille*, from Vulgar Latin *taliare*, "to cut" (we still speak of "taking a cut"). The

taille could be *royale* (imposed by the king), *seigneuriale* (imposed by or upon the *seigneur*, or local overlord), *servile* (imposed upon the commoners or serfs). These were ordinary taxes. There was also an extraordinary, occasional tax that went by the Latin name of *auxilia*, the French name of *aide*, the English name of "aid." This was paid to the baron by his vassals and underlings to take care of a special occasion, such as the wedding of the baron's daughter. In the case of the king, who normally was supposed to *vivre de son domaine* ("live on the revenues of his own estates"), it might serve to gather ransom-money if the king was captured, as happened to Richard the Lion-Heart on his return from the Crusades. The form of "aid" devised on that occasion was a tax on movable property.

But the forms and names of taxes were legion: *queste* ("quest"), *tonlieu* (a form of indirect tax), *gabelle* (salt tax), *douane* (customs duty), *octroi* (local market tax, entry duty for produce coming to the city from the country), *croupe* (unofficial "tax" taken as graft by the tax collector), *mise et prise* ("put-and-take," two special forms of "aid"). The lord had the right to a *taille à volonté* ("tax at will"); but he could also be magnanimous and declare a *taille abonnée*, or cancelled tax; what we might call a "forgiven tax." In the early days of the French monarchy there were taxes that still went by Latin names: *rotaticum*, a tax on the individual wheels of vehicles; *pontaticum*, a bridge toll; *portaticum*, a portage toll; later there was a *foaticum* or *foiage* (from *feu*, "fire"), a tax on hearths or open fireplaces, which still later became a sort of poll tax paid by the head of each family. The *carrucaticum* or *carruage* was a tax on plows, the *scutage* a tax on shields, which became something you paid in lieu of performing military service. Taxes could, of course, be paid in

kind, like the ancient tithes, or in forced labor (the *corvée*, where local peasants were pressed into service to build roads and bridges, or even castles). Share-cropping (*métayage*) had one interesting tax feature, which lasted until the French Revolution: all taxes on the land had to be paid by the share-cropper, while the landlord went scot-free. There was a *cadastre*, which was a combination land register and tax list, and the taxpayer was known as a *roturier*, which is said to go back to *rompre*, "to break," and could mean "the one who is always broke," though a more likely explanation is "owner of broken ground."

The *ancien régime* of France knew tax-sharing in the form of *centimes additionnelles* ("additional farthings"), a surtax imposed and collected by the central authority along with its own taxes, but passed on to the local government. The feature of tax exemption, not too frequent in the classical world, now became generalized for certain categories: first of all, the king, who could not be taxed against himself; secondly, the nobility, save when called upon to render "aid" to the sovereign; most extensively of all, the Church, in all its ramifications. This form of ecclesiastical tax exemption was known as *francalmoigne* ("free alms"), and when we consider that at least one-fourth of all taxable property in medieval France belonged to the Church, we can see that the privilege we extend today to our religious, educational, charitable and scientific institutions had a very broad precedent.

By way of contrast, the Moslem empires of the Middle Ages against which the Crusaders fought had a fairly simple system of taxation. There was a tithe on all war booty, and a *zakât*, or "poor-rate," which was paid by all, equally and without progressive features. Non-Moslems living under Moslem rule were tolerated, but had

to pay a special infidel poll tax known as *jizya*, and, if they were land-owners, a land tax called *kharāj*.

ENGLISH outgrowths of French feudal taxation largely duplicated the features of their model, but with some interesting additions. The French *taille* and *tailage* became "tallage" in Normanized England. The "tallage of groats," for instance, was a sort of personal income tax based on ability to pay. For individuals, it ran from four pence a year for the very poor to one groat for middle incomes to as much as six marks for members of the nobility. It was also imposed on cities and counties. From about 1300 on, there was a "butlerage" on imported wines ("butler" and "butlerage" come from French *bouteille*, "bottle"). "Benevolence" was the name of a payment made by the wealthy of England to King Edward IV. Nuisance taxes included "hearth money," in imitation of the French *fouage*, and a special tax on births, marriages, and burials, imposed in 1694 to finance one of the many wars with France; this ran from a minimum of four shillings to a maximum of fifty pounds. Charles I imposed the payment of "ship money," designed to finance a British navy, paid at first only by seaports, later extended to inland areas.

Tax exemption for the Church and all its holdings had existed since Anglo-Saxon days, when the Council of Clovesho of 747 had decreed that the Crown was powerless to tax the ecclesiastic structure. The Norman kings had shown some reluctance to relinquish the "aid" feature from the Church, but by the time of Edward I, full exemption had been restored. On the other hand, taxes with mixed military and religious features were created by both France and England in the late twelfth century, during the Crusades, under the title of *ad sustentationem Jerosolimitanae ter-*

rae, "for the support of the land of Jerusalem." A little later came the "Saladin tithe," a war surtax that had to be paid by all those who did not take the Cross and march off to the Holy Land.

"Tunnage," on imported wines, "poundage," on all imported goods, are relatively modern, though their roots go back to the Romans. Also fairly recent is the "window tax," imposed in 1697 and not repealed until 1851, on all openings in a dwelling beyond the number of six. The justification for this tax was to make up for the financial deficiencies that resulted from the evil and widespread practice of clipping coins. There was until recently a stamp duty upon insurance, and the practice permitting only government-stamped paper to be used for documents having any legal import persists to this day in many European countries.

Some lands tax certain luxury items, such as tobacco and alcoholic beverages, others turn them into government monopolies, as does our own State of Pennsylvania with packaged liquor. Italy and Japan still have government stores for the sale of salt and tobacco products, and it is illegal to buy or sell them privately.

The vocabulary of taxation varies from country to country, even when the countries speak the same official language. Our "internal revenue" is Britain's "inland revenue"; our "inheritance tax" is their "death duties"; and they use "rate" for local taxation, reserving "tax" for what is national in scope.

German has an orderly array of names of "popular" taxes: *Einkommensteuer*, "income tax"; *Grundsteuer*, "land tax"; *Vermögensteuer*, "property tax"; *Warenumsatzsteuer*, "purchase tax." One picturesque term applied to cars is *Steuerpferdestärke*, "taxable horse power." Then there is *Steueranschlag*, literally "tax attack," or even "tax assassination attempt," for tax assessment, along with a *Steuerab-*

zug, "tax departure," "retreat from taxes," for "tax deduction," which casts light upon the name of one of our more colorful Congresswomen. The tax return you file with the German equivalent of Internal Revenue is *Steuererklärung*, or "tax clarification."

Another Germanic language, Dutch, uses as its term for tax *belasting*, whose root is *last*, "burden" or "load." *Belastingontduiking* is tax dodging, or even more literally "tax-ducking." The Swedish word for tax, *skatt*, is reminiscent of the old Anglo-Saxon unit of currency, the *sceatta*, later replaced by the shilling (the word survives in modern German *Schatz*, "treasure").

The Russian mind is literal. The word for tax is *nalog*, "that which is laid upon you." The income tax, which the Soviets don't really believe in, since they don't believe in independent incomes, is *podokhodnyi nalog* (the root of the word for income, *dokhod*, means "a coming into").

Among the Romance languages, two general tendencies are noticeable. One is to make the taxpayer feel good by calling him a "contributor" (French *contribuable*, Spanish *contribuyente*, Italian *contribuente*). Both French and Spanish use "contribution" as their favorite word for tax, although the equivalents of "impost" and "tax" are also used. The other is the tendency to "perceive" or "exact" taxes rather than "collect" them. The French

tax agent is a *percepteur*, the Spanish *exactor*, the Italian *esattore*. The Spanish term comes from the same root as *El Exigente*, "the demanding one," made famous by TV coffee advertising. Portuguese has a picturesque term for imposing taxes, *lançar impostos*, to "launch" or "hurl" taxes at the victim. The Spanish *censo* is not merely "census," but also "tax list." Spanish still uses the old "gabelle" (*gabela*) for an excise tax, while Italian has a term out of the Florentine Middle Ages, *balzello* (the root is *balzare*, "to jump"), for a tax imposed once in a while, like our "temporary" taxes that become permanent. What we call an "inheritance tax" and the British a "death duty" is known to the Italians as a *tassa di successione*, "succession tax." An import duty is *tassa di consumo*, "consumption tax," and the customs inspection bears the euphemistic title of *visita della dogana*, "customs visit." Tea is never served in the course of the "visit."

Enough has been said to prove beyond a doubt the universality of taxation across time and space, and the infinite variety of terms and euphemisms by which the various phases of the institution are known. There is another American saying that applies to taxes even more than it does to its ostensible subject-matter, and we hereby paraphrase it: "Everybody talks about taxes, but nobody ever does anything about them."