

And where did future emperors take the money from?

The Roman emperor became the guarantor of the well-being of Rome's citizens, who expected him to organise lavish games, commission extravagant buildings and always provide enough grain to assure a livelihood. For all of this he needed money, just as for the legionaries' pay and the salaries in the imperial administration. The easiest way to raise money was war. The annexation of new provinces always meant large spoils of war for Rome.

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Peace-(and war-)making emperor

Due to the emperor's many military expeditions, the Roman Empire had continuously expanded under Augustus. He had subjected Egypt, the northwest of Spain, the Alpine region and the Balkans up to the Danube border. On the one hand, these territories functioned as effective buffer zone against attacks from other peoples. Rome, represented by the emperor, had unrestricted access to revenue and resources from these territories. And just like no distinction between Rome and the emperor was being made at the time, distinction between the assets of the state and those of the emperor was fading away.



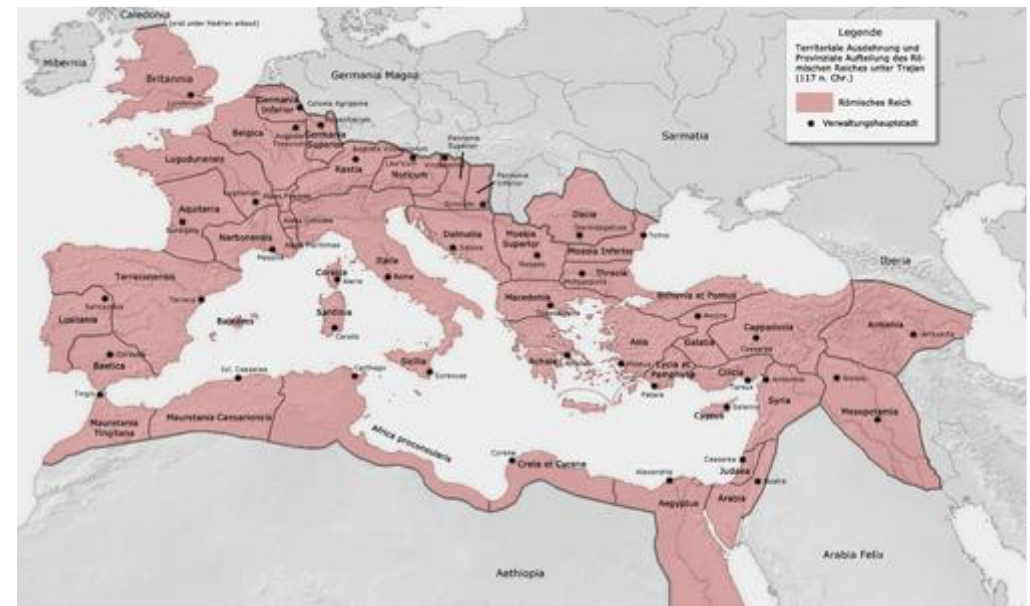
Reconstruction of the Tropaeum Alpium, a memorial celebrating Augustus' victory over the Alpine tribes on his expedition in 15 BC. Museum in La Turbie, Monaco. Photo: Wikicommons / Matthias Holländer.

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The Empire keeps expanding

The Roman emperors succeeding Augustus continued his policy of expansion. The Roman Empire had the heyday of its expansion in AD 117 under Trajan, who annexed Armenia, Mesopotamia and Dacia. That many Roman provinces were charged with levies secured a continuous flow of tributes, customs and taxes to Rome.



Roman provinces under Trajan. Source: Wikicommons.

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Subjects must pay

Not all fees charged from the provinces were raised in the form of money. They could also be paid in kind, for instance in produce such as wine or olive oil. On Sicily, which was rich in grain, Rome received the tenth of the harvest.



Ancient olive press. Archaeological Museum, Aquileia. Photo: Wikicommons / Wolfgang Sauber / <http://creativecommons.org/licenses/by-sa/3.0/deed.en>

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Taxation as punishment

Most of its provinces had been annexed by Rome after successful wars. Against this backdrop, Cicero justified taxation of the provinces as 'reward for the victorious and punishment for the defeated'.



Sestertius of Vespasian, Rome, AD 71. Obverse: Laureate head of Vespasian. Reverse: captive Jew in front of weapon, seated Jewess. From Gorny & Mosch auction sale 224 (2014), no. 484.

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Give back to Caesar what is Caesar's

Roman citizens were used to not having to contribute to state expenditure. At the same time, provincials paid double: To the local community and to the Roman state. Under Caesar, the Gauls were for instance charged with 40 million sestertii in taxes on top of their own local fees.



Gaul soldiers, illustration from 'Larousse Illustre', 1898. Source: Wikicommons.

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Gathering taxes

Considering the largeness of the Roman Empire, it became increasingly difficult for the few Roman officials to gather all taxes alone. So Rome delegated this task to private persons. They would make an advance payment to Rome, taken from their private funds, and reimburse themselves with the money from the provincial population – of course with rate increase.



Reconstructed uniform of a Roman customs officer, Customs Museum, Hamburg. Photo: Wikicommons / Werner Willmann/
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‘And it came to pass in those days ...

... that there went out a decree from Caesar Augustus that all the world should be taxed. And this taxing was first made when Cyrenius was governor of Syria. And all went to be taxed, every one into his own city.’ Thus starts the nativity story in the Gospel according to Luke. It reminds us that a counting was carried out regularly in order to be able to levy all-encompassing taxes.



Nativity scene, fresco on the ceiling of the Saint Mary chapel in Costadodoi, San Cassiano. Photo: Wikicommons / Wolfgang Moroder / <http://creativecommons.org/licenses/by-sa/3.0/deed.en>

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The census: An invention of Antiquity

Under Augustus, four such countings, called census, were performed. Participation in the census was mandatory, also for women. Absence could be punished by death.



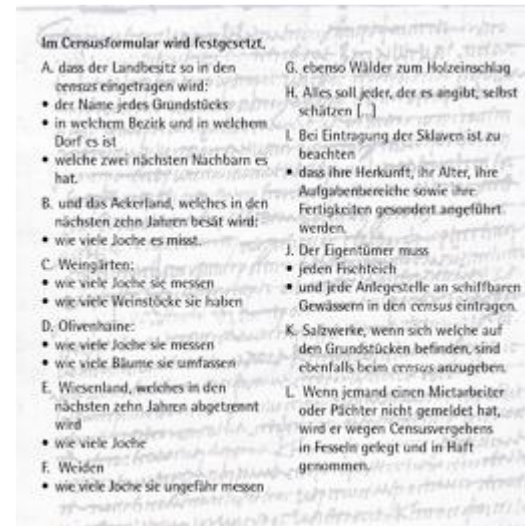
The Numbering of the Israelites, copperplate engraving by Henri Félix Emmanuel Philippoteaux, before 1884. Source: Wikicommons / Wolfgang Moroder / <http://creativecommons.org/licenses/by-sa/3.0/deed.en>

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Tax declarations – No piece of cake

For the census, each citizen had to hand in a tax declaration systematically listing his possessions.

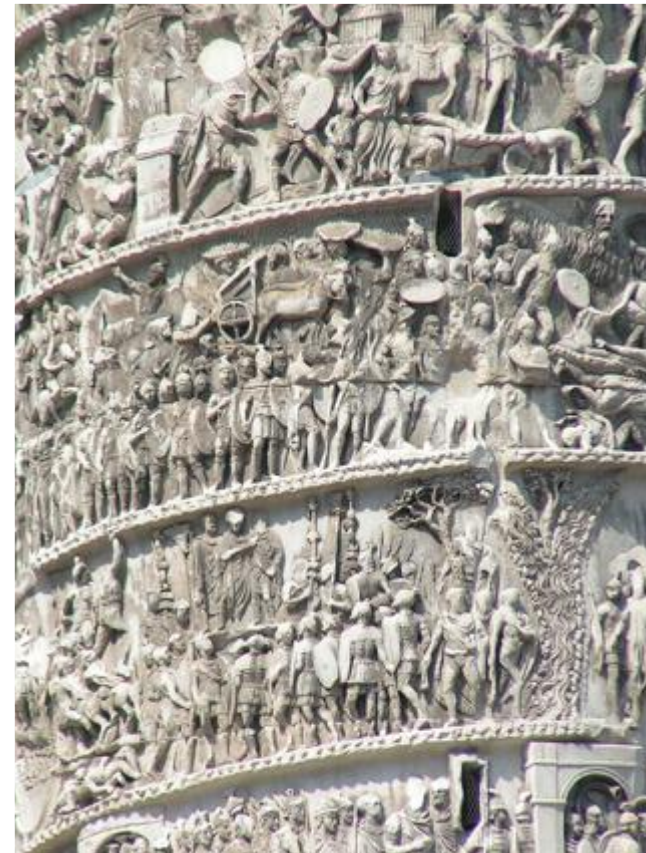


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What does the emperor do with all the money?

The military made up for the largest part of state expenditure. Modern research estimates that a legion under Caesar cost 6 million, under Caracalla (around AD 200) 24 million sesterterii. That makes c. 1.2 billion sesterterii for the pay of all active soldiers around AD 200.



Section from the column of Marcus Aurelius, Piazza Colonna, Rome.

Photo: Wikicommons / Simone Ramella /

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Cost factor army

Additionally, the emperor also had to finance donations and compensations and cover the expenses for the legionaries' equipment. All in all, expenses probably accounted to some 1.5 billion sestertii, which means that the army alone ate up 2/3 of the imperial revenue.



Equipment for Roman soldiers, Römerwelt Rheinbrohl. Photo: Wikicommons / Frila / <http://creativecommons.org/licenses/by-sa/3.0/deed.en>

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Before you can distribute corn you need to pay for it

Also the distribution of corn in Rome was financed with tax revenue. Under Augustus for instance the required 12 million bushels of wheat cost c. 60 million sestertii.



Wheat ears. Photo: Wikicommons / Johan Neven / <http://creativecommons.org/licenses/by/2.0/deed.en>

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Administrative costs

Next, the emperor had to keep the administrative system running. Administration costs accounted for another 150–200 million sestertii.



Desk of the founder of the Museum Ravensburg, Ravensburg. Photo: Wikicommons / Julius999.

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Infrastructure

Finally, the empire's infrastructure wanted maintenance and expansion, a costly enterprise. Considering not only harbours and streets, but also the crucial Roman aqueducts, an overall cost of 350 million sestertii is estimated.



Pont du Gard in Southern France, one of the largest and best preserved Roman aqueducts. Photo: Wikicommons / Mimova.

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There is no turning back

The emperor united more than just the biggest political and military power of the Roman Empire. He was also the greatest economic power, highest patron and main sponsor. A long-time development climaxed in the autocracy of the emperor, the ultimate concentration of power in one person. A return to the old ways of the Republic had once and for all become impossible.



Gemma Augustea, cameo showing a laureate Augustus receiving victorious Tiberius, AD 9–12. Kunsthistorisches Museum, Vienna. Photo: Wikicommons / James Steakley / <http://creativecommons.org/licenses/by-sa/3.0/deed.en>