

### Rome needs tax money.

The government needs to pay the legions, build roads, sewers, aqueducts, arenas, and pay for the welfare program in Rome. To get this tax money, Rome uses tax farmers. Tax farmers are Romans who pay a flat fee to the Roman Republic for the privilege of collecting taxes from a territory. To recoup these monies, tax farmers then levy a tax against every citizen in their territory. Tax collectors expect to make a profit, as they are in the business of tax collection. This is understood. However, under this system, there are many abuses, as the government can not control how each tax farmer runs their individual business.

So, why was this job called a "tax farmer". When a farmer plants a seed, that farmer expects a large return from just one seed. Such was true of the position and goals of the tax "farmer". Each tax farmer paid an amount to the Republic, and expected a large return from their investment.

# How can we stop the abuses while still continuing to get the tax money we need to run the Republic?

**Develop a solution to this problem that you could share with the Senate.**

## NOTES

**Student Discussion:** Each of my classes was very equitable at first, deciding to tax all students the same. The class was then informed that their tax money was paying for a new road in Gaul (far from Rome), and a new Temple in the city of Rome itself. When asked, several students stated that they would not pay the tax. This led to a spirited discussion as to how the taxes could be collected if people would not pay. Tax collectors brought up the fact that debtors could be seized and sold as slaves to pay their bills. I then told the tax collector that they should now act greedy. They immediately doubled taxes. Every tax collector asked if they could let their friends off. I told them they could do what they wanted since they had paid their fee. It was up to them to get their money back. Soon, the tax collectors in each class were quite happy to not tax some people and to tax others so ridiculously high that they knew it could not be paid. The people that couldn't pay were to be seized, sold as slaves, and their property confiscated.

**Student Solutions:** I then asked the students how they had solved this problem on their worksheets. Most students came up with the same answers, such as have the government collect taxes instead of having tax farmers. Some very original ideas did appear, however. Some of these solutions included abolishing the tax system and instating a sales tax. Another idea was to use the money from the sale of slaves to pay the tax, and a third idea was to tax all non-Roman citizens and to not tax citizens at all. We briefly discussed these ideas, amongst the class, to see if they thought any of these ideas might work.

**Close Discussion with the actual solution under the Republic:** This problem was not solved while the Republic existed. Under the Empire however, the emperors solved this problem by not allowing tax collectors to make a profit. The emperors taxed the rich and merchant classes, while giving to the poorer Romans.