

Michele R. Cataudella, *Ritorno alla Flat Tax: Un itinerario di Atene antica fra VII e IV secolo? Giornale italiano di filologia / Bibliotheca*, 25. Turnhout: Brepols, 2021. Pp. 300. ISBN: 978-2-503-59277-0. € 70.00.

Reviewed by Manolis Spanakis

IN THE first quarter of the eighteenth century, August Böckh set the foundations of the study of public economy in ancient Greece. In his discussion of Athenian taxation, Böckh's main argument was that the Athenians did not impose any kind of taxation on a person or its property except for some rare cases.<sup>1</sup> Since then, new papyric and epigraphic findings have come to light and a fresh exploration of the textual and epigraphic testimonies became necessary. Cataudella's new book, *Ritorno alla Flat Tax*, is a welcome addition to the subject and explores developments in the Athenian taxation system from the seventh to the fourth century BCE. The book consists of two main parts that comprise three and two chapters respectively, followed by an epilogue, a detailed bibliography, and a general index.

The focus of Cataudella's discussion is Pollux's lemma *τιμήματα* (8.130), which constitutes a pivotal moment in the public financial history of Athens due to Böckh's insightful contribution to the text; for this reason, it is important to cite it in full:

Τιμήματα δ' ἦν τέτταρα, πεντακοσιομεδίμων ἰπέων ζευγῶν θητῶν. οἱ μὲν ἐκ τοῦ πεντακόσια μέτρα ξηρὰ καὶ ὑγρὰ ποιεῖν κληθέντες· ἀνήλισκον δ' εἰς τὸ δημόσιον τάλαντον· οἱ δὲ τὴν ἰπάδα τελοῦντες ἐκ μὲν τοῦ δύνασθαι τρέφειν ἵππους κεκλησθαι δοκοῦσιν, ἐποιοῦν δὲ μέτρα τριακόσια, ἀνήλισκον δὲ ἡμίταλαντον. οἱ δὲ τὸ ζευγῆσιον τελοῦντες ἀπὸ διακοσίων μέτρων κατελέγοντο, ἀνήλισκον δὲ μῶς δέκα· οἱ δὲ τὸ θητικὸν οὐδεμίαν ἀρχὴν ἤρχον, οὐδὲ ἀνήλισκον οὐδέεν.

There were four valuations, of the *pentakosiomedimnoi*, the *zeugitai*, and the *thetes*; the *pentakosiomedimnoi*, named from making 500 wet and dry measures, used to pay to the public treasury one talent; the ones doing the hippie duty, seem to be named from being able to rear horses, they used to make 300 measures and pay a half talent. The men who do the duty of the *zeugitai* were

<sup>1</sup> Böckh, A. <sup>2</sup>1842 (<sup>1</sup>1828), *The Public Economy of Athens*,... transl. G. C. Lewis, London: J. W. Parker, 297; followed by Andreades, A. M. 1933, *A History of Greek Public Finance*, vol. I, rev. edn., transl. C. N. Brown, Cambridge, Mass.: Harvard University Press; London: H. Milford, 28. More recent publications have begun to challenge this consensus: Isager, S. & Skydsgaard, J. E. 1992, *Ancient Greek Agriculture: An Introduction*, London/New York: Routledge, 135–43; Migeotte, L. 1999, «Taxation directe en Grèce ancienne», in G. Thür & Fr. Javier Fernández Nieto (eds) 2003, *Symposion 1999. Vorträge zur griechischen und hellenistischen Rechtsgeschichte (Pazo de Mariñán, La Coruña, 6-9 septiembre de 1999)*, Cologne/Weimar/Vienne: Böhlau, 297–313; cf. Frazer, B. L. 2009, *A History of Athenian Taxation from Solon to the Grain-Tax Law of 374/3 B.C.*, PhD diss., University of California, Berkeley, for a re-examination of Athenian taxation.

catalogued from their 200 measures and they used to pay ten mnas; the men in the thetic telos hold no office nor do they pay anything. (transl. by Frazer 2009, 106–7)

Pollux records an instance where the Athenians were obliged to pay a tax whose amount depended on the Solonian τέλος ([Arist.] *Ath. Pol.* 4.3). More than a decade ago, Valdés Guía and Gallego proposed that the class of *zeugitai* included citizens with landholdings appropriate to the ‘hoplite rank’, that is, in possession of land between 3.6 and 5.4 hectares.<sup>2</sup> Recently, Valdés Guía re-examined the criteria and property requirements for inclusion in the *zeugitai* based on the Aristotelian *Constitution of the Athenians* (7.3–4) and Pollux’s passage.<sup>3</sup> Cataudella conducted new and extensive research on the numerical data in Pollux’s passage and in other testimonies to shed light on this complex lemma by deviating from or corroborating Pollux. Cataudella’s argumentation relies on fiscal aspects and Pollux’s lemma refers to a sub-division of classes with Solonian origin well-established in the Atthidographic tradition (p. 11).

### Part I

Cataudella offers a semantic evaluation of the verb ἀναλίσκω and argues that Pollux 8.130 relates to a direct taxation in ancient Athens in the fifth century; Cataudella describes an itinerary path from the seventh to the fourth century BCE, and the lexicological value of the verb seems to be pivotal in the history of taxation. More specifically, Cataudella argues that in this passage ἀναλίσκω means “to pay” and refers to a payment higher than, for example, rent. What is more, Cataudella states that the verb τελῶ hints even more strongly to a monetary payment, whereas for the verb ἀναλίσκω the meaning “to spend” is widely attested; however, both verbs can inform our understanding of Solonian laws and Archaic constitution (p. 18). Cataudella observes that the meaning “to spend” in the verb ἀναλίσκω contains a sense of profit made after an input of resources in a production process. Furthermore, the revenue is automatically defined as a tax within the context of the polis and the verb ἀναλίσκω takes as objects words, such as οὐσία, ἀρχαῖα, or κτήσις, that express monetary values and relate to capital, an indication and a prerequisite of production and profit itself (pp. 34–45, see also the evidence of Demosthenes II *Ol.* 24). Cataudella concludes that capital functions in similar ways at the individual level (in connection with land revenue) and at the polis level (in connection with taxation).

Cataudella goes on to explain that the formula we read in the passage—ἀνήλσκον δ’ εἰς τὸ δημόσιον τάλαντον—refers to the value of capital that pro-

<sup>2</sup> Valdés Guía, M. & Gallego, J. 2010, “Athenian *Zeugitai* and the Solonian Census Classes: New Reflections and Perspectives.” *Historia* 59.3: 257–281.

<sup>3</sup> Valdés Guía, M. 2022, “*Zeugitai* in Fifth-Century Athens: Social and Economic Qualification from Cleisthenes to the End of the Peloponnesian War.” *Pnyx* 1.1: 45–78.

duces land ownership: in this case it is the capital that produces the ownership in favour of the state (εἰς τὸ δημόσιον) fixed according to each citizen's class. Hence, Cataudella continues, the sums indicated in the text for each class (τάλαντον, ἡμιτάλαντον, μνᾶς δέκα) do not constitute the payers' contributions, therefore state income, but the value of the capital on the basis of which the payers' obligations are calculated. In other words, two parameters are indicated in the formula in question, the capital 'capacity' (τάλαντον, ἡμιτάλαντον, μνᾶς δέκα) and the land revenue it produces for the holder of the capital (πεντακόσια μέτρα ξηρὰ καὶ ὕγρὰ). Cataudella observes that the appellation *pentakosiomedimnoi* (linked to some kind of a value) clearly differs from the way other classes are termed (indicative of a role). A third parameter is missing, the one relating to revenue of the state (εἰς τὸ δημόσιον), which suggests everything is inferable from the other two. They can only be conventional indices, those expressed, one in agricultural measures, the other in monetary value, as a conventional index also could be the equivalence of a medimnos and a drachma to create a ratio.

Cataudella traces milestones in the historical trajectory of direct taxation in Athens from the seventh to the fourth century: a proportional tax as the first instrument of tax collection, perhaps through an initial *hekte*; therefore, an *eikoste* transpires from further developments of the levy. In this regard, all payers were subject to a single tax rate, the *eikoste* (5%) from the extent of their properties. Cataudella then introduced the term 'corrective interventions', which paved the way towards a more progressive taxation system. The assumed outcome of the addition appears gradually, as the proportional system gave way to progressive taxation, according to the reconstruction proposed here (pp. 49–50). Cataudella seeks support in the Solonian legislation, to which he associates the revenue of 200 talents attested in Thucydides (III 19,1) at the beginning of the Peloponnesian War, and all the numerical values in Pollux, which seem in many ways as an 'updated' version of the Solonian constitution. The progressive taxation system remained in place until the reform of 378/7 BCE, when proportional taxation was introduced, linked to a new census of assets according to different criteria than those of the previous one.

In the last chapter of Part I, Cataudella poses a question that seems pivotal in his train of thought about Athenian taxation: does the proposed reconstruction of the Athenian tax system pass the demographic test? The answer, Cataudella thinks, seems to be affirmative. The combination of the textual evidence of Diodorus and Plutarch (Diod. 18. 55, 4-56; Plut. *Phoc.* 31.1) with the values attested in Pollux corroborates other data known to us and Cataudella considers this a confirmation of his working hypothesis. The positive outcome of the demographic evaluation is important as it spans a significant period of time, the fifth and fourth centuries, characterised by striking social and constitutional transformations. Cataudella's comparative examination of the period before and after 378/7 BCE as a pivotal study of the Athenian history proves to be an effective instrument of

financial validity, if the data of the working hypothesis can pass the test of changes in considerable scope, distant in time and different in context of which they are expressed, as in this case.

## Part II

Hitherto Cataudella has discussed the fifth and especially the fourth century BCE. However, the subject of direct Athenian taxation has its roots in a much older period, as evidenced in the great social and economic crisis that peaked in the last decades of the seventh century BCE and was addressed by what came to be known as Solon's reforms. Cataudella understands the intention of drafting a system of citizenship as a long-term process within the context of the distribution of offices and the tax burden. This process was a turning point of which Solon was a witness and protagonist, in view of Cataudella's outline of Athenian taxation (pp. 17–57). Cataudella begins (pp. 160–61) his examination of the Solonian reform of measures and weights with a comparison of two well-known passages, *Ath. Pol.* 10 and *Plut. Sol.* 15.2. He notes that the term *horoi*, discussed in detail by the author, must have been too revolutionary an action, incompatible with the moderately reformist approach he pursued, according to Cataudella, essentially clinging towards a reconstitution of the status before the outbreak of the crisis. The 're-emergence' of the *horoi*, that is the reconstitution of the boundaries, as Cataudella proposes, seems to have been an expression of symbolic value, with which Solon also identified himself; in his own words (ἐγὼ δὲ τούτων ὥσπερ ἐν μεταίχμῳ | ὄρος κατέστην; fr. 37.9-10 West), he too stood as a boundary between the warring parties.

Cataudella generally concludes that the formation of a progressive taxation system can be better qualified as a product of the times of Solon that remained in place for a long time afterwards. Moreover, demographic and economic evidence from the Solonian period are conventional values (such as the equivalence between *medimnos* and *drachma*) that seem to have very ancient roots as a tool for the transition to a monetary system of values. This equivalence is an essential prerequisite of the itinerary illustrated by Cataudella. The subdivision into classes was an integral part of the reforms of Solon and Nausinicus (378/7 BCE).<sup>4</sup> The work of the latter presupposes that of the first and constitutes its natural development, if indeed the main lines of the fiscal itinerary path refer to Solon. In any case, a continuous line can be identified, an indication that the structure of Athenian society at the beginning of the sixth century is the matrix of centuries-old evolution rather than the result of an invention dictated by experiences of later times.

Overall, Cataudella's book contains enough to provoke further reflections about the economic and social history of Athens in connection with Pollux's lem-

<sup>4</sup> Cf. Brun, P. 1983, *Eisphora – Syntaxis – Stratiotika : Recherches sur les finances militaires d'Athènes au IVe siècle av. J.-C.* Annales littéraires de l'Université de Besançon, 284. Besançon: Université de Franche-Comté, 28ff., on Nausinicus' reformations.

μα τιμήματα and the Solonian reforms. It is a well-structured survey, although it requires a great deal of effort to appreciate the rich information, the multitude of financial terms, and the subtlety of Cataudella's daring interpretations of specific passages. There is a coherence and power to his methodology and the book is a valuable publication not only for scholars and students, but also for those who want to explore the history of taxation in archaic and classical Athens.

Manolis Spanakis  
Postdoctoral Fellow  
University of Crete Research Centre (UCRC)  
*manolis.spanakis@uoc.gr*