

The Aztecs Paid Taxes, Not Tribute

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States interact with their subjects in two ways: they exploit people, and they provide services. This has been true from the earliest states in Mesopotamia to the nation-states of today. Taxation is one of the primary means by which states exploit their citizens or subjects, and taxes provide the revenue for the services offered by states. Research by comparative historians and social scientists shows that a regime's fiscal organization – the nature of its taxes and how they are collected and used – is a window into both the operation of the state, and the nature of the relationship between a regime and its subjects (Blanton and Fargher 2008; Coşgel and Miceli 2009; Levi 1988). This line of research is now being extended back to the ancient world (Monson and Scheidel n.d.), and it has implications for our understanding of government and society among the Aztecs and all other Mesoamerican peoples.

The Aztec people paid taxes, but they did not pay tribute. Taxes and tribute are very different forms of state revenue. Taxes are regular, routinized collections, and tribute is a one-time lump sum payment, typically made under duress. Most of the payments that Aztec households made to their city-state and to the Triple Alliance Empire were quite clearly taxes, not tribute, following standard definitions. Yet the English-language scholarly literature on Aztec society almost uniformly calls these payments tribute. The reason is not difficult to understand. In sixteenth century Spanish usage, *tributo* was the word for tax. The early Spanish writers did not employ other terms for tax, such as *impuesto*. Given the prevalence of the term *tributo* in the early Spanish sources, it was logical that scholars would adopt *tributo* and *tribute* as labels for Aztec fiscal payments.

Today, however, *tribute* and *tax* have distinct analytical meanings in every discipline except perhaps Mesoamerican studies. The continued scholarly adherence to the term *tribute* for what are analytically taxes holds back our understanding of the Aztecs and other Mesoamerican societies in several ways. First, this usage hinders the application of concepts and methods from comparative fiscal research to Aztec society. Second, it impedes comparative analysis. And, third, this usage suggests the notion that Aztec fiscal organization was wildly different – far simpler and more primitive – than most known agrarian states. But in fact, the Aztec fiscal system was bewilderingly complex, and shares many characteristics with other ancient and historical tax fiscal systems around the world. I detail that complexity in another paper (Smith n.d.); here I focus on the fact the Aztec fiscal system does indeed conform to generally-accepted concepts of taxation and not *tribute*, and I summarize the operation of the Aztec fiscal system as described in the historical sources.

Tributes and taxes

The scholarly distinction between tax and tribute goes back at least to early Medieval Britain, where legal theories of state finance, “focus upon domain revenue, and distinguish between payments exacted on an ad hoc basis as tribute, rent

derived from royal estates, and wealth collected from subjects as a whole” (Wareham 2012:913); the latter are taxes. The tax-tribute distinction has been used by ethnographers to describe the types of revenue in African indigenous kingdoms. Lucy Mair (1977:98), for example, writes that, “a tribute is a lump sum demanded from a subject area, a tax a payment levied on individuals.”

Most comparative fiscal accounts broad enough to include premodern forms make the distinction between *tribute* and *taxes*. Charles Tilly (1992:87), for example, identifies five types of state revenue: rents, payments on flows, payments on stocks, income taxes, and tributes (which he defines as, “arbitrary payments levied on individuals, groups, or localities”). Swedish political scientist Daniel Tarschys (1988) has published the clearest definitions of taxes and tributes. He defines *tribute* as “variable levies exacted at irregular intervals” (p.1). As for taxes:

“When compared to tributes and tariffs, taxes stand out as steady and regular disbursements. Their payment is based on the calendar, not on particular events or on the arrival of certain commodities. In contrast to tributes, taxes are normally recurrent, predictable, routinized, and based on statutory obligations” (Tarschys 1988:7).

Other forms of state revenue in his scheme are tariffs and state enterprises. In a previous paper (Smith 2004), I divide the revenue sources of ancient states into seven types: plunder; staple finance; tribute in luxury goods; taxation in goods or money; rental of state lands; commercial investment; and taxation in labor.

From this brief review, it should be clear that Aztec state revenue systems collected taxes, not tributes. These were regular payments, made on specified dates in the Aztec calendar (most were paid two or four times annually). Set amounts were recorded in documents such as the *Matricula de Tributos* and innumerable local tax rolls. Taxes were collected by professional specialists, the *calpixque*. In short, Aztec state payments can be classified as taxes, not *tribute*, following standard scholarly definitions and concepts.

Aztec Imperial Taxes

I have identified no fewer than eleven different types of tax: three at the imperial level and eight at the city-state level (Table 1).

Triple Alliance Tax System

The Triple Alliance imperial tax system, as recorded in painted tax rolls such as the *Matricula de Tributos* and the *Codex Mendoza*, is by far the best-documented Aztec fiscal mechanism (e.g., Berdan and Anawalt 1992; Berdan, et al. 1996; Rojas 1997). Conquered areas were organized into provinces, and taxes were assembled at a central head town. Some items were paid quarterly, others semi-annually, and

Table 1. Types of tax in Aztec central Mexico

Imperial Taxes:	City-State Taxes:
Triple Alliance tax system	Land tax
Triple Alliance gift-tribute system	Rent on royal estates
Conquest-state tax system	Rotational labor
	Public works <i>corvée</i>
	Military <i>corvée</i>
	Market tax
	Military supply tax
	Labor by youths in the <i>telpochcalli</i>

still others, annually. The dominant tax item was money (cotton mantas), but a wide variety of luxury and utilitarian goods were also paid to the empire. Each province was assigned two high-level tax officials, one in the head town and one in the imperial capital Tenochtitlan.

There are a number of unresolved issues in the analysis of the Triple Alliance tax system. The quantities of cotton mantas paid remain controversial; scholars debate whether the tax records depict individual items or bundles of 20 items (Gutiérrez Mendoza 2013). We know very little about how the collection of goods was organized locally; I have suggested that local city-state kings may have managed much of this effort (Smith 1994). But the data are certainly more than adequate to show that these payments were taxes, not tribute.

Triple Alliance Gift-Tribute System

Unconquered states on the frontiers of the empire provided military support for imperial armies and their rulers offered „gifts“ to the Mexica emperor. These areas have been called „strategic provinces“ (Berdan, et al. 1996), although there is little or no evidence for provincial organization. A better label would be “client states” based on their similarity with the client states in the eastern Roman Empire (Sands 1908). They are not included in the imperial tax lists. Local historical records insist that these client kings did not pay taxes (*tributo*), but rather gave gifts to Motecuhzoma instead. Out of all of the types of Aztec fiscal payment, these gifts are the best candidate for Tarschys’s (1988:1) definition of tribute: „variable levies exacted at irregular intervals.”

Conquest-State Tax System

I use the phrase “conquest-state” to describe complex polities in which subordinate kings made payments to a dominant king. These mini-empires existed prior to the expansion of the Triple Alliance and many remained intact under imperial rule. I also include the specific groups of city-states subject to each of the Triple Alliance capitals (Tenochtitlan, Texcoco, and Tlacopan) *apart from* the Triple Alliance. Pedro Carrasco (1999) published an exhaustive study of these complex and confusing polities, and I have analyzed the somewhat simpler conquest-states of Morelos (Smith 1994). Little information survives about their fiscal organization, however.

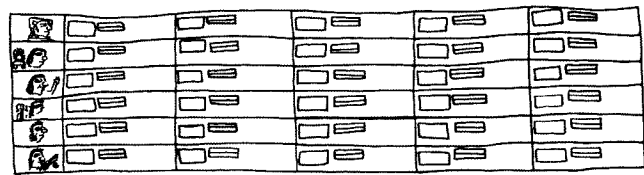


Fig. 1. Fragment from a local census record showing household lands from Tlaquiltenango, Morelos. Household heads are indicated in the left column, and different categories of land are shown in each of the five other columns. Land taxes were calculated based on the size of the plots. Redrawn by Jacqueline Fox, based on Vaillant (1933: Plate XVII, fragment 63).

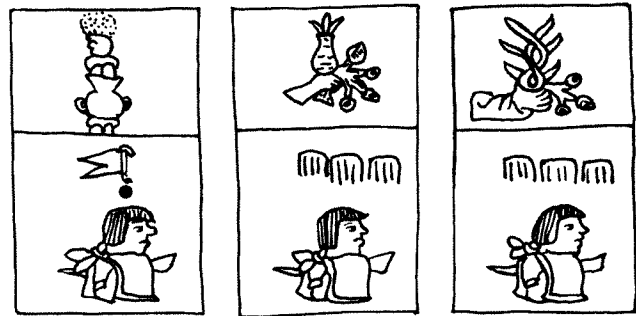


Fig. 2. Tax levies for public works *corvée* for three calpolli in Tepetlaoztoc. Calpolli names are in the top registers, and the number of laborers required are shown below. See text for discussion. Redrawn by Jacqueline Fox from the Codex Kingsborough (Valle 1995: f.5, lám. A).

Aztec City-State Taxes

Land Tax

The land tax was the most fundamental and widespread form of fiscal payment in Aztec central Mexico, and it was the primary source of revenue for city-states. This tax is documented most extensively in the Nahuatl-language census records from six communities in Morelos (Carrasco 1964a; Carrasco 1964b; Carrasco 1972; Cline 1993). In this area, most commoners belong to a calpolli, whose land was owned by a noble. Calpolli members farmed this land in exchange for rent in goods and labor service, a portion of which was passed on to the king as tax.

A variety of goods were paid, including money (both cotton mantas and cacao beans), firewood, foodstuffs, and various domestic items. Payments were assessed by household head, with the quantity determined by the amount of land worked by the household. Land and payments were recorded in pictorial records (Figure 1). Landless laborers did not pay this tax. Nobles collected the goods, and forwarded some or all of them to the king (Carrasco 1972). Nobles also paid the land tax on fields that they controlled directly (i.e., land that was not farmed by calpolli members), and these payments were considered separate from the payments collected from calpolli members and forwarded to the king. Nobles, of course, paid taxes (Lockhart 1992:106), in spite of their lies to the Spaniards about being exempt from tax. This notion became enshrined in textbooks and scholarly lore, even after Lockhart demonstrated its lack of veracity.

Rent on Royal Estates

This tax is identical to the payments described above, except for the fact that the land involved is owned by the king and not a lower ranking noble, and thus the payments by farmers were direct state revenue. In the Tepoztlan census, at least 9% of the total population of the altepetl were direct subjects of the king (Carrasco 1964a).

Rotational Labor

Rotational labor was closely related to the land tax. Individual households contributed labor to a given task, and the responsibilities rotated among a series of calpolli or other groups. I follow Hicks (1984) in separating rotational labor from the corvée labor tax. I have identified two forms of rotation labor. The first type is labor given to nobles. It was closely linked to the land tax, but was assessed on all households and individuals, not just calpolli members. One important type of rotational labor was the work of women spinning and weaving textiles for a noble. The second type is rotational labor given to the king in the form of personal service at the palace. Tasks included supplying firewood, charcoal and mats; sweeping and carrying water; and other errands as needed (Hicks 1984). Torquemada (1975–83:v2.p.232) states that, „there were many people who did not work and who had no other thing to do but serve the palace and government” (author’s translation).

Public Works Corvée

There is considerable documentation of corvée labor on public works because of its importance to the Spaniards after the conquest, and a number of scholarly studies have been published (e.g., Pérez Rocha 2008; Rojas Rabiela 1979). While there are debates about which features of the colonial system were post-conquest innovations, most scholars agree that the basic structure of the Spanish system was adapted from Aztec practices. Called *coatequitl*, this tax was a universal obligation of all commoner households, whether calpolli members or not. Workers were organized into teams or gangs based on their place of residence. Figure 2 shows the labor provided by three calpolli in the altepetl of Tepetlaoztoc (Valle 1995: f.5, lám. A). The calpolli names are in the top panel, and the number of workers (21, 15 and 15) are shown above a male with a digging stick, the sign for corvée. Zorita (1963:203) claimed that whereas corvée labor in the colonial period was grim and difficult work, in ancient times people had „worked together with much merriment,“ “cheerfully and harmoniously.”

Military Corvée

Military service was owed by all young males, but little is known about the details of service and record-keeping.

Market Tax

The conqueror Hernando Cortés (1986:108) was the first Spaniard to describe Aztec market taxes. He says there were „guards in huts“ who collected a percentage of all goods that entered the market. A number of authors suggest that this was a major source of state revenue (Blanton and Fargher 2008; Hicks 1987), although we know few details of quantities or collection mechanisms.

Military Supply Tax

The fiscal aspects of Aztec warfare remain obscure. Early writers tell us that some weapons were supplied by the king and others provided by calpolli. Food was accumulated from both the yields of special agricultural fields and from market vendors and calpolli members.

Labor by Youths in the Telpochcalli

Young men in training at the telpochcalli schools provided labor service to the palace, organized through a poorly understood institution known as the *cuicacalli* (“house of song”). Rojas Rabiela (1979:51) suggests that this labor was a kind of training for later adult service in the public works corvée.

Conclusions

The periods of collection of Aztec taxes conform to patterns found in other premodern states and empires. Payments varied by type of good, with some goods collected quarterly, some semiannually, and others annually, all occurring in key months of the native calendar. I have identified no less than five different types of calpixque (tax collector): two high imperial offices filled by nobles; a lower imperial office filled by commoners; and at least two levels of (commoner) calpixque at the city-state level (Smith n.d.). One of the key questions in comparative fiscal analysis is whether taxes are collected by government employees or independent tax farmers, and this distinction has important implications for tax rates and state dynamics (Coşgel and Miceli 2009; Kiser and Kane 2007; Levi 1988). Unfortunately the data are simply inadequate to answer this question definitively for the various types of Aztec calpixque; we simply do not know how the calpixque were compensated.

The tribute-tax distinction is a basic scheme in the scholarly analysis of premodern states and their revenues, and the data from Aztec central Mexico conform to the generally accepted definitions of tax but not tribute. The use of the term tribute as a label for taxes is also common practice in other Mesoamerican societies, yet it is very likely that the Classic Maya, Monte Alban, Teotihuacan, and other Mesoamerican states relied more on taxes than on tribute. Because this adherence to a faulty label inhibits both comparative analysis and theoretical understanding of Mesoamerican societies, it should be abandoned. It is high time that scholars acknowledged that the Aztecs paid taxes, not tribute.

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- ZUSAMMENFASSUNG: Steuern sind regelmäßige, institutionalisierte und routinisierte Zahlungen von Einzelpersonen und Gruppen, Tribut dagegen ist eine einmalige, in der Regel unter Zwang erhobene Pauschalzahlung. Dies sind Standard-Definitionen aus dem Bereich der vergleichenden Fiskalforschung. Zahlungen an die aztekischen Könige und Herrscher entsprechen deutlich zeitgenössischen Definitionen von Steuern und nicht Tribut. Doch in der angloamerikanischen Forschung zur aztekischen Gesellschaft werden solche Zahlungen fast überall mit „Tribut“ benannt. In diesem Beitrag wird die Art des aztekischen Steuersystems untersucht und auf die Probleme hingewiesen, die durch die fortgesetzte Verwendung einer veralteten und unangemessenen Terminologie für Steuerzahlungen verursacht werden.
- RESUMEN: Los impuestos son pagos institucionalizados y rutinarios de individuos y grupos a los estados, y el „tributo“ (tribute en inglés) es un pago único de una sola vez, por lo general realizado bajo coacción. Estas son definiciones estándar en el campo de la organización fiscal comparada. Los pagos efectuados a los reyes y emperadores aztecas se ajustan claramente a las definiciones contemporáneas de impuestos, y no de tributo. Sin embargo, en los estudios en idioma inglés sobre la sociedad azteca, estos pagos son casi universalmente etiquetados como „tributo“. Reviso el sistema fiscal azteca y señalo los problemas causados por la continua adhesión a una etiqueta obsoleta e inadecuada para los pagos fiscales.