

International and Interpretive Dimensions

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Résumé de l'article

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Abstract

The author engages the comments of his colleagues on his book, States of Obligation, and reiterates the international and interpretive dimensions of the monograph.

Résumé

L'auteur répond aux commentaires émis par ses collègues sur son livre States of Obligation, en reprenant les dimensions à la fois internationale et interprétative de sa monographie.

Three thoughtful colleagues applied their considerable powers to my book and I am deeply grateful. Allow me to pursue at least a few of their reflections.

The book is fundamentally about modern government and the modern state. These are large subjects that I approach through fiscal policies and practices because taxes are always with us (which we knew) and always change (which we appreciated less well). This gave me a consistent optic in order to propose how the state — in Russia, but across Europe and North America, really — evolved in the course of the nineteenth and twentieth centuries.

The argument of the book is that the modern state is dualistic. It coerces and it includes the people it coerces. The book is about Russia, but the reader will recognize his or her own national history for its dualities and for its practices. Consider the mixed emotions with which we pay our taxes and view our payments in pay stubs, annual returns, GST itemizations, VATs, and sales taxes: dread and resentment because an outside force is claiming some of our income, duty because we are supporting our own state and helping ourselves with infrastructure, services, and health care. Duality helps explain how the fiscal organs can persuade us to pay taxes seemingly voluntarily (no one forced you to buy highly taxed cigarettes, and you filled in your tax form yourself) while always threatening punishment.

The mission of the Russian Ministry of Finances — arguably the more progressive Russian institution at the time — was dual in that same way. But the entire state structure was marked by this same tension, dividing institutions from each other and within themselves. Corinne Gaudin, one of the more thoughtful historians of the Russian peasantry, rightly points out that this picture looks different when we appreciate the approach of the Interior Ministry — the police arm of the state, in function and in attitude. As Gaudin demonstrates in her classic study of peasant rule, the Interior Ministry was at odds with the Ministry of Finances, but also at odds with its own mission as it sought mechanisms to integrate peasants into the state structure even as it went about the time-honored business of “ruling peasants.”

There was a movement, I argue in the book, “from rule to government,” a formulation that captures some of the dualities in question: the business of administering a population was still a matter of compulsion, but there were many new mechanisms that aimed to implicate ruler and ruled in the same process. Andrea Chandler, a distinguished social scientist with an eye for the historical, well appreciates that modern states elicit popular participation of one type or another, and asks reasonably whether actual democracy and government by consent were fundamentally different from mere participation in autocratic institutions. Chandler is right, of course — not all participation is the same — and she shares in an ambiguity when she suggests that voting provides at least “the illusion” of legitimacy, rather than legitimacy *tout court*. We tend to think so and we tend to doubt it.

My presentist concerns have something to do with that ambiguity, as Chandler concludes, because the meaning of democracy is an open question. In recent years our relative wealth seems to be much more telling than our equal votes, and it is easier to connect a given law (say, bank and telecom deregulation, or regressive tax measures since the 1980s) with powerful corporations and persons, than with the will of a majority. Using a binary that emerged in the nineteenth century — the contest between collective progress and individual immunity — we have witnessed the rise of regressive taxation and the wholesale

exemption of some of our wealthiest citizens, corporations now included in that citizenry. There is some historical irony in this: collective good overcame individual exemption in order to make progressive taxation possible, and now progressive taxation has fallen victim to an explicit individual greed that is also now a virtue. Corporations were termed persons in the tax codes in order to allow for their more thoroughgoing investigation and taxation, a precedent for personal taxation, and now the rights of persons have been given to corporations. I do agree, as Chandler proposes, that elections and legislative approvals provide more procedures and transparency than an unaccountable dictatorship, amoral outcomes notwithstanding. But I do worry that the outcomes across space are harder to distinguish. I readily admit that my disappointment with our politics has animated my writing, be it in Canada since Mulroney, in the United States since Reagan, in Greece under the Eurozone (yes, and talk about unelected!), or in Russia since Yeltsyn. This malaise induced me to ask certain questions about the past: how we are brought into systems with or without our direct consent, and then told that our presence in that system is the mark of its legitimacy and inescapability.

Since the nineteenth century taxes have been a transnational story *par excellence*, as Chandler agrees. As I write in the book (in several places but especially chapters 3 and 5), Russian scholars and officials traveled to European capitals and universities to learn the latest techniques of property evaluation and their significance, mainly that all can be measured by the same standard; followed the legislative processes in the United States, Canada, Australia, the United Kingdom, France, and Germany, in order to pick and choose from the new models and then add to them; propagated their ideas among an educated public in the Russian economics journals, such as *Russkii economist*, *Ekonomist Rossii*, *Russkoe ekonomicheskoe obozrenie*, and *Narodnoe khoziaistvo*. In those days economics was for thinking people who understood the political implications of any measure, and economists also read multiple languages to access their counterparts abroad. (I do lament that this is no longer the case, since languages are

being removed from the degree requirements of economics departments, and there is little space to contemplate the ideological boundaries within which the economist counts.) Russian embassies gathered local information from the capitals of Europe and North America on orders from the Ministry of Finances, and they sent home reports, parliamentary debates, and newspaper clippings. Russia was in no way behind the times, and everyone was borrowing from everyone.

Who was affected by this civic mission of using the treasury to educate citizens through income assessment? It is a very fair question posed by Heather Coleman, using her impressive capacity to assimilate and discern. Were these measures, which affected, say, 5–10 percent of the population, really that important? That the other 90–95 percent were excluded is part of the story. I also wonder if the issue is to be addressed in numbers of people. Progressive taxation started everywhere as a rich person's undertaking, be it in Canada, the United States, France, and Russia during the Great War or, on its eve, in Germany and Britain. It affected those with large and visible incomes. These were small strata of the educated and privileged, not at all the mass institution direct taxation would become after the World War II. But change usually starts in these strata, while the broad masses enjoyed or endured a combination of benign neglect, flat rates, obscurity, or exemption. In fiscal terms, the poor mostly paid as they bought cigarettes and alcohol, hardly aware they were paying at all.

Participation and inclusion precede democracy. Workers, to answer Coleman's question, were exempted largely because they were poor, partly because they were in a revolutionary mood and not to be messed with in the wake of the Revolution of 1905, and partly because socialist deputies shielded them during the Duma debates. This was not only a Russian problem: the Labour Party in Britain faced the same quandary, as I write in the book, and Lloyd George cornered them during the Great War: how can workers demand full rights when they do not pay direct taxes?

Coleman's related point still stands. I used a few local case studies to suggest how new measures were implemented, but I

did not engage in detailed research in more than a few towns and provinces. I do hope, though, that others will do this work and may be helped by some of the categories and problems I have explored, before discovering ones of which I was quite unaware.

There were other ways to be included than voting, and this is what makes taxation a universal story. Fiscal debates were a global moment and part of the (very recent) creation of the national economy — a neologism that appeared in Europe in the nineteenth century that proposed that regimes can be restructured by using fiscal and economic tools. Persons measured as income rather than birth made them all comparable, and the sum total of individual incomes was the first step to counting up the national income and the national economy. It began with the practical question of taxation, but contemporaries at the time knew this was both nation building and state building.

And it mattered that these were “individual” incomes, by which tax experts meant the opposite of collectives of estates, religions, villages, families or — after 1917 — classes. States would count to the last person: what better way to destroy the old regime that reformers knew had to go? And as states peered more carefully into the activities of the single person, they reshaped persons and recast them as economic beings according to state criteria. “Individuals,” it turned out, could be divided up, Latin etymology notwithstanding, and examined and reshaped; by 1900 the term of choice was not even “individual” but “personality” in order to capture the notion that humans were partitive and could be investigated. Every tax return was a report on that “economic personality.” Just as the noble estate dissolved into the new measurements of money, so new classes such as workers and capitalists were obscured on an income scale that told little about their sociological belonging; and since most of them made too little to pay tax, we have only echoes of them in consumption patterns derived from excise revenues (vodka, tobacco). While some socialists in Russia insisted that workers be exempted *qua* workers, the authors of the new taxes insisted that they were crafted to ignore any collective whatsoever — workers, priests, civil servants, noblemen, peasants. Surely that was the *sine qua*

non of liberalism, which was also the foundation of a modern state of citizens? And surely the Soviet state, for all its talk of class, continued the process when it proclaimed that all citizens are equally liable, including workers? Long after class struggle had been abandoned, and all the way to 1991, the USSR continued to levy income taxes for nominal sums as a reminder that the Soviet state had a relationship with all its citizens.

Which brings us to questions of time and temporality that Gaudin raises so usefully. I touch on these themes, but hers is a more encompassing framework reminiscent of Johannes Fabian's *Time and the Other*. I hope she pursues it with her usual gusto and rigour. To be obscure and beyond observation and calculation — the main complaint about peasants by 1900 or so — made certain populations not only somewhere else geographically, but somewhere else in time. Modern government created citizens who could be counted and examined, and to be invisible was to be backward, lacking in personality and in personhood, something less than a citizen. Many of us have made this observation in our studies of peasants; it struck me as I wrote this book that it was the rapid clip of change after the 1860s in industry and commerce that made anything else look retrograde and unacceptable. Peasant taxes had not changed much since the 1700s, but everything else had. When Russian publicists sounded the alarm in the 1880s and 1890s over the inadequacy of peasant taxes — large arrears, unfair methods of assessment, few written records — this was not new because these deficiencies had always existed; they were in fact marveling at how quickly the rest of the country (its cities and industries and commerce) had moved forward in assessed, calculated, and calibrated taxes. Our narrative of bad government in Russia may be balanced by a narrative of improvement in many other ways, the one being the measure of the other.

The urban story, then, has little to do with our classic images of predatory tax collectors and armed enforcement. In Russian cities we can instead see something more familiar to any modern polity: anxiety that the state knew too much, that evasion was less possible, and — most dystopian of all — the argument that

we as a society have agreed to be taxed, whether we voted for it or not. How were we to resist ourselves? And the part that makes resistance most complicated, for better or for worse, is the possibility that we believe it: paying tax is not an action between two separate entities, the state and society: it is a joint effort where we can no longer locate the boundary. This, it seems to me, is a story that can be told anywhere.

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Endnotes

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- 2 For a critical analysis of the notion of the "state school," see: Gary M. Hamburg, "Inventing the 'State School' of Historians, 1840–1995," 98–117; on Kliuchevskii's views, see: Terrence Emmons, "Kliuchevskii's Pupils," esp. 139–40 and Robert F. Byrnes, "Kliuchevskii's View of the Flow of Russian History," 239–61, all in *Historiography of Imperial Russia: The Profession and Writing of History in a Multinational State*, ed. Thomas Sanders (Armonk, NY: M. E. Sharpe, 1999).
- 3 Yanni Kotsonis, *States of Obligation: Taxes and Citizenship in the Russian Empire and Early Soviet Republic* (Toronto: University of Toronto Press, 2014), 148.
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- 7 Ibid., 120.
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- 11 Alison K. Smith, *For the Common Good and Their Own Well-Being: Social Estates in Imperial Russia* (New York: Oxford University Press, 2014), 131, 137, 150.
- 12 Kotsonis, *States of Obligation*, 124.
- 13 Joseph Bradley, "Subjects into Citizens: Societies, Civil Society, and Autocracy in Tsarist Russia," *American Historical Review* 107, no. 4 (October 2002): 1094-106, quotation on 1105. See also: Edith W. Clowes, Samuel D. Kassow, and James L. West, *Between Tsar and People: Educated Society and the Quest for Public Identity in Late Imperial Russia* (Princeton: Princeton University Press, 1991); Nancy Bermeo and Nord, eds., *Civil Society before Democracy: Lessons from Nineteenth-Century Europe* (Lanham, MD: Rowman & Littlefield Publishers, 2000); Craig Calhoun, ed., *Habermas and the Public Sphere* (Cambridge, MA: The MIT Press, 1992).
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- 15 Michel Foucault, "10 January 1979" in *The Birth of Biopolitics: Lectures at the Collège de France, 1978-1979*, ed. Michel Senellart, trans. Graham Burchell (New York: Picador, 2004), 13-9.
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- 20 Gabriel Ardant, "Financial Policy and Economic Infrastructure of Modern States and Nations" in *The Formation of National States in Europe*, ed. Charles Tilly (Princeton, NJ: Princeton University Press, 1975), 164-242.

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- 23 Michael Walzer, *Just and Unjust Wars* (New York: Basic Books, 1977), 299–311.
- 24 Peters, *The Politics of Taxation*, 160–1.
- 25 See Sven Steinmo, *Taxation and Democracy: Swedish/British and American Approaches to Financing the Modern State* (New Haven, CT: Yale University Press, 1993), 8, 17, 156–7.
- 26 Carole Pateman, *The Problem of Political Obligation: a Critical Analysis of Liberal Theory* (Chichester, UK: John Wiley and Sons, 1979), 32–4, 163, 176–8.
- 27 The term “epistemic community” was coined by Peter Haas to describe how elites with expert knowledge can shape policy by defining problems in new “scientific” ways. Peter Haas, “Introduction: Epistemic Communities and International Policy Coordination,” in *Knowledge, Power and International Policy Coordination*, ed. Peter Haas (Columbia, SC: University of South Carolina Press, 1992), 2.
- 28 Yanni Kotsonis, *States of Obligation. Taxes and Citizenship in the Russian Empire and Early Soviet Republic* (Toronto: Toronto University Press, 2014), 3.
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- 33 Better known in its loose translation as “walking on two legs.” I. V. Stalin, *Socheneniia* (Moscow: Gosudarstvennoe izd. politicheskoi literatury, 1949), T. 11: 9.
- 34 Catherine Evtukhov, *Portrait of a Russian Province: Economy, Society, and Civilization in Nineteenth-century Nizhnii Novgorod* (Pittsburgh: University of Pittsburgh Press, 2011).

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- 36 Kotsonis, *States of Obligation*, 257.
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- 39 Kotsonis, *States of Obligation*, 176.
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- 41 Kotsonis, *States of Obligation*, 299.
- 42 *Ibid.*, 305.
- 43 Golfo Alexopoulos, "Soviet Citizenship, More or Less: Rights, Emotions, and States of Civic Belonging," *Kritika* 7, no. 3 (2006): 487–528.
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