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**SUBJECT AND CITIZEN:
TAXATION AND ITS MEANINGS IN IMPERIAL AND SOVIET
RUSSIA**

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Executive summary

Taxes are an important means for understanding how a government views the population it governs, the nature of the polity and the society, and its own nature. They are closely linked to key ideological and political debates. This paper will examine, in this light, the introduction of the income tax in the Russian Empire in 1916, placing it against the background of debates that had raged for some decades and would continue into the years after 1917. It will sketch, in broad terms, four major meanings, each related to the notion of citizenship, that were attached to the debates on taxation in Russia in the early twentieth century, and which allow us to treat the late Empire and the early revolutionary regime as an analytic whole.

Introduction

Taxes are central to any regime, and narratives of Russian and Soviet history in the revolutionary era (1900-1922) are all about taxes – who was being taxed, to what extent, with what social consequences, and with what coercion. Most such studies concern peasants exclusively, as an estate or class, and focus on the contribution of the tax burden to peasant impoverishment and the crisis of Russian agriculture from the 1890s onward, continuing with the Bolshevik assault on the peasantry during the civil war.

Yet many of these studies are also surprisingly simple in their narrative structure. Two characteristics are worth mentioning. The first is the tendency to treat taxes as an objective state fiscal need, which is largely how policy-makers presented their arguments in public at the time. After all, every state will tax its populations, and any number of tax reforms were presented as a way to increase and rationalize revenue.

This is the case with the most radical tax reform of the late Imperial period – and one of the last major reforms of the tsarist government before its collapse 10 months later – the income tax, introduced in April 1916 and meant to be “the crown” on the edifice of a reformed fiscal system. Given the fact that war was raging and depleting the Imperial treasury, the tax reform can be understood as a response to fiscal and military crisis. The danger is that we as historians ignore the huge social, political, and ideological implications of the reform, implications of which contemporaries were keenly aware, even in – or especially because of – the depth of crisis.

The second characteristic is that historians tend to understand taxes as one more attack by one group on another – by the cities on the village, by officialdom, intelligentsia, and then Marxists on peasants, as a class of the population that was defenseless and voiceless, and thus victimized.

Occasionally, we compare the approaches of Imperial and Soviet officials to the question of taxes. But usually we do not make these comparisons, given the division of our field into two halves, which reinforces a picture of Bolshevism as *sui generis*. Where the comparison is made, it is implicit, and placed within the same rubric of a rising tide of state need and a rising victimization: Minister of

Finances Witte began to squeeze peasants in earnest in the 1890s, his successors continued it, and the Bolsheviks were distinguished first and foremost by the violence with which they did what they had to do – extract revenue in order to survive, in this case survive the civil war. Without the paternalism of the autocracy, without a sense of boundaries in their treatment of their despised “sack of potatoes”, and armed with a ruthlessness specific to Bolshevism, the consequences were simply more bloody than in the past, but fundamentally linked by the recognition of fiscal need and political-military crisis (only more so after 1917), and by the basic narrative of “peasantry as victim” (again, more so from 1917).

All of this has some truth to it, and I do not intend to disagree outright, only to suggest that the collection of taxes – the one task that every government had to do, always – offers a rare opportunity to trace the evolution of larger systems of thought. Indeed, rather than note that taxes are so inevitable that they do not deserve to be problematized, we can observe that they were so fundamental to any regime that they are a worthy avenue for investigating the way contemporaries understood their polities.

For taxes were never simply about revenue, with officials then asking who was the most likely victim. Taxes were socially, culturally, and politically constitutive, and reflected and created forms of social ordering. Indeed, particularly with regard to direct levies, taxes were (and always are, in any country) one of the few direct means by which governments deliberated the nature of the populations they governed, the nature of their polities and societies, and the nature of the regime.

I hope therefore to shift the debate from the dominant themes mentioned above to the ideological and political issues with which taxes were linked, using as the central topic the introduction of the income tax in 1916, but placing it against the background of debates that had raged for some decades and the debates and policies that would follow into 1918. This paper will sketch, in broad terms, four major meanings that were attached to the debates on taxation in Russia in the early twentieth century, and which allow us to treat both the late Empire and the early RSFSR as an analytic whole. Its aim is to draw links between the two halves of 1917, but move beyond questions of objective need and peasant victimization.

The four meanings connected to the income tax are as follows:

1. *Equalization, and a gradual erosion of legal differences among estates, with the possibility that ultimately the all-estate and non-estate principles would prevail in fiscal policy and in the polity at large.*

The income tax was most central in this trend, for it was the only fiscal proposal that would encompass the whole population, disregard the legal identity of the taxpayer, and use income as such as a way to define the individual. In a system still defined by legal estate in 1916, this was radical; and in a system defined by class after 1917, it could have similarly important implications. Related to this was an effort to bring all elements of the population into an integrated polity, thereby laying a claim on those who, due to poverty or privilege, had fallen outside the reach of the state.

2. *A general approach by government to the population as such as the only meaningful political and social category, rather than the land people worked or the goods they produced.* All other taxes focused on the resources with which a family worked (especially real estate), or only parts of output, while the income tax examined the person in his/her entirety, as an “aggregate of economic activity”. This theme – from territory to population – has entered historiography through Foucault’s studies of governmentality, though others have produced more accessible studies of the same transformation (Keith Tribe on Germany). And while Foucault’s approach tends to be ominous and controversial in its implications, with emphasis on increased surveillance of populations and the priority of gathering information in order to change and transform people as such, we can examine it more as a general reality of modernity that could have different implications in different contexts. The interesting point in Russia is that in this period it was an explicit goal, pursued openly and deliberately by late Imperial officials, and culminating under the Bolsheviks. The implication in 1917 and 1918 was that whatever the government did, it would focus directly and mercilessly on people as such, not on what they produced.

3. *A move away from large collectives as objects of taxation – estates and territories in the apportionment system (raskladnaia sistema) – to a focus on the family and finally the individual, and proceeding from comprehensive knowledge of the individual in an assessment system (okladnaia sistema).* Linked with this was an explicit move away from self-government and autonomy within these collectives, to an effort by state officials to reach the last individual directly, without the need for intervening estate or

territorial institutions. Of course this was a distant dream in practice, given the lack of a dense administrative structure and social integration that the change implied, but the direct claim on the individual that the new policies implied was real and ominous – creating an individual stripped of social buffers and exposing him or her to the full weight of ambitious transformative projects. The contradiction was that neither the Imperial government in times of peace, nor the Bolsheviks in times of war, could possibly effect this goal for lack of personnel, apparatus and tradition. The contradiction of a claim on the individual and the unfeasibility of the goal would ultimately contribute to a retreat into collective identities and treatment in 1918 and 1919, in regard both to responsibility and to punishment.

4. *Finally, and most importantly, tax policy reflected the gradual emergence in political thought of the idea of the individual as a citizen rather than merely a subject of an autocrat (a trajectory analyzed, in the broader terms of modernity, by Anthony Giddens).* New taxes assumed that each individual would volunteer information on his/her economic life, and internalize a sense of civic responsibility rather than simply obey the authority and power of the state. Hence the ongoing reference to the “*nekul'turnost*” of the population in debates since the nineteenth century, more boldly stated toward 1916 as a matter of citizenship. In much of the literature from the time, failure to pay taxes was understood as a failure to be a full citizen and indeed a full human being. From this perspective, citizenship was not simply a matter of liberation, but also a matter of onus placed on the individual to prove his/her readiness for civic participation and “civilized” treatment – a test which, given the preexisting doubts in the minds of political actors, most people would fail. And some of the story of the descent into violence after 1917 can be understood in the context of an assumption that Russians were failed citizens, with only a few people – intelligentsia and tax collectors included – acting as full citizens in the midst of the “dark mass” of the population.

These parameters of debate were ongoing, and allow us to trace an evolution over the boundaries of 1917. They also allow us to identify what was truly different in the Soviet period. By 1918, given these contradictions and ambitions, Russians would be measured as citizens, but punished as collectives – for their collective failure to live-up to the standards of citizenship.

From 1863, with the repeal of the soul tax on the urban lower estates, many of the trajectories identified above were officially proclaimed as state goals, beginning with the “spread of direct assessment to all estates without distinction, and not only on taxable classes,” thereby bringing the privileged into a new conception of an integrated polity. The same measure ended the collective responsibility of the urban lower orders as estates and of urban dwellers as a territorial unit, a trend that culminated in the abolition of the soul tax on peasants and of collective responsibility of peasants early in the twentieth century. The abolition of redemption payments in 1907 removed the last major tax that was paid by any one estate exclusively. The taxes that gradually replaced them – urban and rural property taxes, and the apartment tax of the 1890s, though not in any sense universal (they were limited to territory and place of residence), at least did not use estate in determining who would pay what taxes.

What these new taxes required (and reflected) was not simply new accounting, but a new approach to government and administration that treated the population in smaller and smaller units; by 1907, in theory, each peasant household was responsible for direct taxes, not the peasant commune collectively. True, the government, as always, claimed as justification objective fiscal need and therefore the necessity of new kinds of taxes. And it is true that across Europe the changing demands of expenditure (a salaried bureaucracy, a conscript army, military modernization, and less direct management of economic activity) required not only more income, but a different type of income – more steady, more predictable, more in keeping with economic cycles, and therefore more flexible.

But if fiscal need, and especially military crisis, was often the occasion for introducing the income tax in Europe, new conceptions of government explain why it became permanent. Income taxes were introduced in the United Kingdom during the Napoleonic Wars, but became permanent in peacetime, in 1842; in Austria during the revolutionary wars of 1848-1850, but also became permanent; in Italy to meet the demands of a newly unified state; and in Germany (1891) and the United States (1913) in times of peace and relative stability.

The fact that all these taxes became permanent features of these states suggests that at issue was not simply a crisis or unusual need, but the new and permanent needs of a modern state. The ideological groundwork for the reforms had already been laid, and the tax in turn contributed to that ideology: the income tax presumed an ability, capacity, and right of the state to gather knowledge on all aspects of a person's economic life, and the new taxes, in turn, made such knowledge seem a necessity.

Hence when the income tax was proposed in Russia in 1907, Deputy Minister of Finances N.N. Pokrovskii insisted that the tax should be presented to the public as a fiscal need and avoid the charged issues of social and political organization – for in fact he and his colleagues were debating the tax as a reconceptualization of government and social ordering. What had changed was the outlook on the nature and character of government: any of the new taxes could have been apportioned and gathered by collective responsibility, and by territory or by estate, but the government chose not to do so in keeping with a long-term ideological agenda, and as part of a new drive to approach directly the population and its smallest elements, individuals.

Or to put it another way: what was new was that the government could even begin to conceive of its population as anything other than territorial or caste collectivities, and this in turn permitted the suggestion of new systems, objects, and methods of taxation. In the first instance, this meant more personnel, “so that in the districts and the towns there would be such agents of the fiscal administration who would stand close to the local population and would be familiar with local conditions and ways of life.” Hence the creation of a tax inspectorate in 1885, and its impressive growth from 500 to 1500 in 1911. The inspectors were required to have higher education, and meant to be students of “all aspects of local life”; and many of our reports on local conditions and peasant economic well-being, harvests, and economy in fact came from the tax inspectors and the local Treasury Offices. In practice the personnel was insufficient in number to carry out these tasks, and their direct interventions were mostly limited to the cities; in the countryside, they could oversee the counties and communes along with the land captain and intervene only intermittently.

Nevertheless, the pattern was both declared and demonstrable: a gradual erosion of collective institutions of self-government, and their replacement with individual accountability enforced by agents of the central government. It is in this light that the income tax, first proposed seriously by Minister of Finances Bunge in the 1880s and his successor Witte in the 1890s, was treated by finance officials as the “crown” on the reformed fiscal system. Presented to the new State Duma in 1907, it was not passed until 1916 – superficially because large agrarian interests and industrialists vied to shift its burden to others, but more fundamentally because of its ideological and political implications.

Alone of all taxes, the income tax would be levied not from the collective or the family, and not from property and goods, but from the sum of the income of the individual; and it would be the only truly universal tax, levied on all residents of Russia except the Emperor and his immediate heirs. It would recognize as legally responsible for taxation the clergy and nobility, as well as women as such, rather than the male head of family.

It implied, perhaps for the first time since the military reform of the 1870s – but now extended to all religious groups and women as well as men – a direct link and a direct claim by the government on every subject of the realm, and treated the entire population by a single universal standard. In this sense, as so many supporters and opponents recognized, it was the closest the government had traveled to a sense of a truly integrated society composed of the whole population without regard to estate.

If there can be found a clear demonstration of the general shift from a government of territories to a government of populations, this is it. In the 1860s, all taxes had been apportioned on the basis of estimates of the state’s needs and very rough approximations of the economic condition of a territory, and then divided among the provinces; within a province, the burden was distributed among collective estate institutions, which in turn were responsible for apportioning it among the peasant communes or urban estate institutions.

The system was perhaps the most drastic (and arbitrary) form of collective responsibility: when one province was deemed poor, its share was shifted to another; within a province, and within a commune, the burden was apportioned and reapportioned by the same principle – the needs of the state

rather than the ability of the individual to pay. What was new from the turn of the century was that the government was beginning to estimate the sum income of the payer, manifest in the reformed urban property tax (1912) which estimated the revenue that a given property might yield, and in the apartment tax, which was meant to be an approximation of the income of the resident; the rural property tax continued to be apportioned for lack of a proper land survey.

But the income tax would require knowledge of each person as an aggregate entity – all sources of income and all occupations, family status, expenses and revenue, gains and losses in a year – all conducted not by one's neighbors or an estate institution, but by a professional government inspector. The income tax was also unique because it was based on a declaration, on the willingness of the individual to volunteer information on income, and the measure presumed that the individual would cooperate, consciously, civic-mindedly, and with an internalized sense of duty, with the government. This was a marked departure from existing conceptions of rule whereby a law was fixed and enforced by a truly external and superordinate authority. It depended on the capacity of the individuals to act responsibly toward a larger entity to which they believed they belonged – a polity, a nation, a society.

Of course this system was at odds with a polity that recognized subjects rather than citizens, where national consciousness was at best weak, where the idea of an integrated society was a legal impossibility and a mental abstraction, and where ascribed identities and obligations and the ideology of autocracy were inimical to a sense of citizenship. And it is interesting that on several occasions – from the 1860s straight down to 1914, the most common and compelling argument against the income tax was that it required a level of “culture” and “civilization” that most of the population lacked.

In these conditions, many lawmakers, officials, and public organizations feared that the introduction of the income tax would encourage dishonesty, cheating, and low moral standards – or to put it in other terms that would become more common in 1916, it would reveal in graphic and disastrous relief the absence of a sense of civic belonging and civic responsibility, and would require recourse to coercion rather than common purpose. As Kadets in particular put it, it would require the population to

show a civic consciousness that the system of autocracy and estates had never encouraged, and if anything had discouraged.

These contradictions were not resolved when the measure was finally adopted in 1916 – with the war acting to silence those who were otherwise opposed. The loss of alcohol revenues completely transformed the nature of government revenues: indirect taxes, from accounting for about 7 times as much as direct taxes, now were reduced to about 2-3 times as much. But even so, the fiscal argument was not that compelling, even to officials. The projected revenue of 75 million rubles, or even higher estimates of 130 million, was not great, considering that the cost of the war was estimated in the billions.

But the political meaning of the income tax was tremendous, beginning with the declared intention to “enforce the principle of equality among various classes of the population,” and the declared goal to extract new revenue primarily from “wealthy classes of the population.” Coupled with projected government monopolies on the trade of certain goods – in effect, the nationalization of certain trades – it was suggestive of the looming and now rising anti-capitalist ethos in elite circles.

But more important for our purposes is the introduction of a tax that assumed full civic equality but in conditions of legal inequality; a tax that assumed full, internalized civic awareness, implying a sense of duty, but in a system still based on external obedience; and a system that would require intimate contact and supervision of the economic life of individuals, but without the infrastructure and personnel to conduct it. A few optimists might declare that Russians would now show “a greater willingness to reveal the true state of their incomes,” but in a population notorious for concealing income – especially the free professions, the self-employed, and peasants – more common was the refrain, even in government circles, that the “low level of civilization” of the population would defeat the mechanism of openness and transparency and reveal fully the absence of a common bond. And rather than increase administrative regularity and predictability, critics warned that for lack of personnel and experience it would be arbitrary and raise the level of coercion required to extract revenue. This combination of large ambitions and limited resources was why liberals and conservatives objected to the increased involvement of the state in

the minutiae of an individual's occupations and income – and not, as later liberals would claim, part of a principled objection to the state.

Indeed, the program was nothing if not ambitious, and it is worth considering why officials in 1916 chose the Prussian over the British model of income tax. The Prussian model was a system of comprehensive taxation, whereby the individual declared all possible sources of income, and the state approached the individual as a sum of all economic activity. The British system was in fact an amalgamation of separate taxes on different kinds of income rather than on the person as such. The US income tax of 1913 was also an excise tax on income rather than on persons, so construed in order to overcome constitutional objections to the intrusion of the state into the life of the individual; only later was it named an income tax.

Instead the Russian government laid claim on all aspects of the individual as economic being, and then looked beyond: in an innovation not yet introduced in other countries, every potential employer and all financial institutions were required to report payments to every physical and juridical individual; and the state reserved the right to demand all information from a taxpayer whose disclosure was in question. How this system would work in practice cannot be determined, since the process of collection was interrupted by the February Revolution; but the extent of the government's ambitions were revealed starkly, and would be continued by the two succeeding regimes.

When lawmakers and publicists declared that this was to be a universal tax, we should take them seriously and consider the unexpected implications. For much of the tax had a clearly political end of drawing as much of the population as possible to account and to contribute to the war effort – and then make this a permanent feature of the regime. The obvious example was the insistence that the tax would target the wealthy, part of a generalized suspicion that the well-off were profiting from the war; if anything the war exacerbated the anti-speculative and anti-capitalist ethos that had long existed, lending it a tinge of retribution. Hence the tax was graduated and progressive, with a ceiling of 12.5% in 1916, raised by the provisional government to 30.5%. Along with the war profits tax of 1917, this meant a potential tax rate of 90% for enterprises.

But this mixture of enforced responsibility and near vengefulness for a failure to contribute to the war effort was not simply a matter of anti-capitalism. It could extend to any element of the population, lending the reform a larger goal of forceful universal inclusion and integration. Consider, in this regard, the speech of a tax inspector in Vladimir in December 1916 (on the eve of the collection campaign of 1917), exhorting his colleagues to vigorously pursue the previously untaxed elements, not simply as punishment of the wealthy, but forceful inclusion of all: the income tax "hits in the pocket the large landowner and the factory owner, the capitalist and the free professions."

The idea of universal inclusion meant truly all, including those who were not in the least "well-off". Originally the government set an exemption – a minimum untaxed portion of income – of 1,000 rubles, which would have meant before 1914 that most people would not be taxed at all. Wartime inflation meant that the number of people with incomes of 1,000 rubles or more had grown dramatically, and some officials suggested raising the exemption as a relief to the poor.

But the Duma, and especially its liberal wing, did the exact opposite: rather than raise the level of exemption to protect the poor and reflect inflation, it lowered it to 750 rubles so as to include more people, even though the revenue received from the measure would be insignificant and offset by the cost of collecting it. The State Council, out of a sense of paternalism, raised it again to 850, thereby encompassing over one-half of all families of Russia. The declared objective of the Duma was to avoid the sense that the income tax was a class tax, and to reinforce its universalistic (and universalizing) character. The poor, in other words, would not be excluded because they were poor, as had so often been the case in the past, when poverty was both a cause for economic benevolence and a pretext for civic exclusion; they would be included because they should be citizens – elevated to citizenship by being forced to pay.

Hence, creeping into the process and reaching a climax in late 1916 was a hardened language of citizenship with some peculiar twists: if citizenship was to be inculcated in people presumed to be without civic consciousness, it would have to be done from without. All would be integrated, including those

who lacked the means to understand the entity and the ethos to which they were being drawn – an intellectual process that would become a social dynamic in succeeding years.

Much of the rhetoric on citizenship was implicit in 1916, because the legal language of the time simply did not allow for it. But in 1917 it became pervasive, explicit, and insistent. In the ongoing discussions of tax reform and revenue, the references to “civic duty” (rather than burden or obligation) were ubiquitous. Meetings held among inspectors in the Treasury Offices in 1916 were largely informational and technical, complete with references to “obligation” and obedience. When the very same people met in spring 1917 to discuss the same laws but in revolutionary conditions, the language and implications had changed drastically.

In Samara, for example, in May 1917, the gathering spoke exuberantly of “freedom” and “liberation”, for the revolution would now allow all to “fulfill their civic duty” by paying taxes – willingly, as the price of their freedom and a reflection of their consciousness. But if citizenship was a matter of liberty and responsibility, as the speakers insisted, then the real “conscious citizens” in the social nexus of taxation were the inspectors themselves, fulfilling their duties by enforcing responsibility on all. Hence, waxed one speaker, “the best times in life are the student years and the job of the tax inspector,” who had the unique opportunity to carry and enforce a sense of citizenship. As for the masses they would be taxing, they were seen as attacking all symbols of authority, including the inspectors, thereby confirming lingering doubts about the maturity of the population. In ideal conditions, which Russia had not attained: “It would have been necessary that the people were on a certain level of development, that in it was sufficiently developed consciousness of its civic duty, as well as a broad sense of literacy.”

Citizenship was liberating, but only for citizens. The implication, in other words, was that citizenship was an ideology that could empower such people as never before – lending them a coherent ideology that had been lacking before 1917 – and could empower them to act more insistently, coercively, and violently on a population that, in their eyes, could only be directed but not converted. Up to a point, they and the Bolsheviks spoke the same language – in the narrow and broad senses – of citizenship.

Indeed, in the discussions of tax policy among the new authorities in 1918, the Bolsheviks traced the precedent and lineage of their policies as far back as 1812, and saw themselves as the culmination of a long but incomplete process up to 1917. Their advisors were many of the same people from the old Ministry of Finance, while the Treasury Offices – now Financial Sections of the local Soviets – were managed by the very same people. Many would transfer in 1918 to the Food Supply Armies where most tax policy – the forced requisitions and the taxes in kind – was concentrated, there to give new meaning to the idea of a citizens' army.

But the Bolsheviks brought to the forefront, more than any of their predecessors or expert advisors, the implications of this language and ideology of inclusion, consciousness, and therefore accountability for one's actions. That economic policy and tax policy were now a matter of human management emerged more starkly than ever before. At a congress of economic councils in May 1918, a participant put it as follows: "First of all I need to qualify a statement about the huge natural riches of Russia. The only source of wealth is the people's labor, understanding 'people' the whole aggregate of the population. The generator of labor is the intelligentsia, the brain of the country."

Consider the two implications that emerge from this (rather typical) exposition of the problem of revenue. The first is that the intelligentsia would implement policy, if need be unilaterally, because the people were laboring but not mental. Again: citizenship was liberating, but only for citizens. The second and related implication is the focus on people, which could, in our historiography, be taken as a rather standard left-wing statement of the primacy of the people, whether cynical or sincere. But the literal meaning of such statements should not be overlooked: if the state was to extract revenue, then activity must be focused on the population as such, not on its land and material possessions.

When Karl Radek spoke of the revenue crisis in the same congress in the wake of the Brest peace, the crisis to him was not simply the loss of territory or resources, but of "people", which required a "reorganization of the population" that remained in the Republic; and when Mikhail Kalinin spoke of "*revansh*" against Germany, it was to be through an "organizational front and an organizational home-front." In the increasingly intense conditions of 1918, this indeed would be reflected and realized in the

increasingly intensive approaches to people; and among the factors used to explain the descent into violence in 1918 we should consider a long-term trend that privileged people and presumed full awareness for one's actions, as against the short-term impossibility of realizing the goal – thereby opening the way for the increasingly punitive and, paradoxically, collective measures of 1918.

Consider, in the same connection, the deliberations in fall 1918 at the Department of Direct Assessment, in consultation with the new Soviet government, on the introduction of a tax in kind, which was considered an extension of the income tax of 1916 as revised in summer 1917. The changing legal basis for the tax was in itself revealing: an interpretation of article 17 of the Decree on Land, which suggested that “all citizens” had an obligation to serve the state equally, and that surpluses could be claimed to that end. When one draft of the decree presented it as a tax in kind on the land, others pointed out that the land already belonged to the state and could not be taxed; but rather than simply state that the tax would be on the use of state land, the later and final drafts stated explicitly that the legal basis was a tax on all citizens, and a continuation of the universal income tax in conditions of hyperinflation.

The draft decree of the Department that was submitted to the Soviet government was cast entirely in the language of citizenship, and aimed at the “attraction of agriculturists to participate in the upkeep of state-wide institutions.” In the explanatory memorandum submitted by the Commissariat of Finances, officials explained that in the past, “a huge part of the population of the Republic almost did not participate at all in the carrying of financial burdens: ... the village was completely liberated from paying” direct taxes.

“Participation in taxes” – a turn of phrase on the surface almost ironic or cynical – makes sense if we consider the duality of citizenship as an internalized right as well as an internalized obligation. Taxing the laboring classes was not counterrevolutionary, stated one memorandum, since the revolution confirmed the *right* of all to “participate in taxation” as “full citizens”.

What was truly different about the Bolsheviks, however – and in some ways was a contradiction leading to innumerable fluctuations – was that class distinction stood alongside universal citizenship as an organizing principle. In a later round of deliberations among Soviet officials that produced the decree of

30 October, the language of taxation changed. Instead of using article 17 of the new land statute, which focused on universal obligation, the government changed the justification to article 12, on the leveling norm, interpreted to mean that the state had an obligation to offset class differentiation. So it was adopted by the government on 30 October 1918. The tax would now be class-based, and especially would target the “well-to-do and rich”. Gone in this decree was the universalism of a month before, as the party turned to a belief in (or wish for) class war in its rural policies.

The rapid failure of the new class policy again produced an about-face, and once again the language of universal participation entered the government’s deliberations in December. In January, the infamous decree on food requisitions then settled the issue for the next four years: again class language, and again an attack on well-off populations, even though the tax would be levied – and this remained constant – from “persons,” not property.

Yet something else had changed. The requisitions were a collective tax, an apportionment, thereby suggesting a return to collective responsibility and group identity. For the decree claimed all surpluses from all peasants rather than set a progressive rate. This, too, could be understood in the language of citizenship and a universal levy. But we are all aware that during the civil war, the increasingly brutal policies of the Soviet government assumed a character comparable to a generalized assault on the peasantry as a whole, almost a caste, with less and less regard for differentiation and class. Why this recourse to collective identities in the midst of the outpouring of an ethos of the citizen, individual accountability, and class differentiation? And why the unprecedented brutality?

Some obvious answers still bear repeating: that peasants were the main and obvious resource of the Republic; that in crisis the state could not negotiate, only act; that peasants by their social organization were relatively defenseless and by culture voiceless; traditional Bolshevnik (and intelligentsia) contempt for peasants; and, of course, the impracticability of introducing an administrative mechanism that presumed familiarity with each household.

But another avenue of analysis will allow us to relate the immediate circumstances of civil war and the peculiarities of Bolshevism to a long-term ideological crisis and contradiction. For peasants were

not simply singled-out for brutalization as a class or an estate; on the contrary, they were being subjected to something universal – a truly universal conception of a polity composed of citizens with an obligation to participate.

The implications are not a continuation of old anti-peasant policies, but something much different and in these circumstances more ominous. For their perceived failure as citizens – a failure to an extent predetermined by the widespread assumption that they could not be citizens, and shared across the full breadth of the political spectrum – in effect resulted from their measurement by the standards of citizenship, led to the conclusion that they had failed collectively the test of citizenship, and contributed to their treatment as a barely-human caste.

Marcel Gauchet, writing about old-regime France, is one recent historian to argue that certain types of coercion – in his case, the professional, scientific, and state coercion implicit in asylums – were inconceivable until all had been presumed fully human, elevated to citizenship, and judged by the new normalizing standards the terms implied. By the same token – and this, I hope, is a basis for discussion – we can explain the violence of 1918-1919 in terms of the more exacting and demanding standards of citizenship to which peasants and all others were being subjected, and not by the fact that peasants were, as always, peasants and victims. At issue, then, is not simply a rising crescendo of violence, but a type of claim on the people, and a method of measurement and punishment, qualitatively different from what was conceivable in 1916.