



[Pliny the Younger, Panegyric of Trajan 37](#)

Nerva's reformation of the 5 percent tax on inheritances and legacies

Name of the author: Pliny the Younger

Date: 101 CE to 103 CE

Place: Rome

Language: Latin

Category: Roman

Literary genre: Eulogy / Panegyric

Title of work: Panegyric of Trajan

Reference: 37

Commentary:

The *Panegyric* of Trajan comes from a speech that was written and pronounced in the Senate of Rome by Pliny the Younger when he became *consul suffectus* from September to October 100 CE. This initial speech was a *gratiarum actio*, that is a speech of thanksgiving that the consuls addressed to the emperor in order to thank him for their appointment. Later on, Pliny reworked his *gratiarum actio* in order to produce a much longer version that we call the *Panegyric* and which is composed of no less than 95 chapters (Pliny himself deals with the transformation of the speech into an expanded version in *Letters* III.13 and 18). The date of publication of this expanded version has been debated and depends largely on the way one interprets the passage in which Pliny narrates Trajan's celebration of a triumph (§ 16.3-17.4). Scholars are thus divided concerning the date. Some of them think that Pliny had in mind Trajan's first Dacian war but that he wrote the *Panegyric* in 101 CE, that is before the celebration of the triumph that occurred at the end of 102 or beginning of 103 CE (in that perspective see Durry, *Plinie le Jeune*, p. 9-15). For these scholars, Pliny wrote this expanded version only one year after his *gratiarum actio* and predicted Trajan's future triumph. Other scholars think, on the contrary, that Pliny wrote the *Panegyric* after the celebration of the triumph, perhaps in 103 CE (see Fedeli, "Il Panegirico," p. 408-411).

The text presented here appears in the *Panegyric* after Pliny outlined Trajan's career, his accession to the imperial throne, and praised his qualities as military leader (§ 5-24). In the following part Pliny narrates Trajan's internal policy (§ 24-55). He thus praises the emperor for his generosity toward Roman citizens, especially toward the poorest ones to whom he ensured the distribution of the *congiarium*, *frumentationes*, and the *annona* (§ 25-29) and all the inhabitants of Rome to whom he offered spectacles (§ 33), and toward the provincials, as exemplified by his assistance to the province of Egypt when it had been devastated by a draught (§ 30-32). Then, after having recalled that Trajan worked also for the suppression of informants who had prospered under Domitian (§ 34-35), Pliny deals with the financial reforms engaged by the *princeps*, concerning the functioning of the imperial treasury, but also concerning some taxes. The text presented here deals with the reforms of the *vicesima hereditarium* (the one-twentieth on inheritances), that is the 5 percent tax on inheritances and legacies, engaged by Nerva, the reforms engaged by Trajan being mentioned in the following chapters (§ 38-40). The revenues of the *vicesima hereditarium* went into the military treasury (*aerarium militare*) and were supposed to pay military retirement of veterans. Pliny the Younger himself had been *praefectus aerarii militaris*, namely one of the three prefects in charge of supervising the military treasury between 94 and 96 CE; thus, he must have known pretty well the issues of this reform (Günther, "Vectigalia nervos," p. 45; about Pliny's career see [Pliny the Younger, Letters VII.32](#)).

Before analysing precisely the content of the text presented here, let us say a few words about the *vicesima hereditarium* (about this tax, see Wesener, "*Vicesima hereditarium*" and Günther, "Vectigalia nervos," p. 23-94). In 6 CE, Augustus established the *vicesima hereditarium*, a tax that must have been later ratified by the Roman Senate in 13 CE (on the question of the legal ratification see Benoît, *De vicesima hereditarium*, p. 11-23). With the *vicesima libertatis vel manumissionum* (the 5 percent tax on the freeing of slaves), the *centesima rerum venalium* (the one percent tax on auction sales) or the *quinta et vicesima venalium mancipiorum* (the four percent tax on the sales of slaves), the *vicesima hereditarium* counted among the four main "indirect taxes" levied on Roman citizens throughout the Empire (on these taxes see Günther, "Vectigalia nervos"). As rightly recalled by Sven Günther, one should define "indirect tax" as a public revenue whose levy was not made possible thanks to a personal inventory or a public census, but rather thanks to a procedure specifically established for this purpose (see Günther, "Vectigalia nervos," p. 17). The payment of the *vicesima hereditarium* concerned Roman testators and beneficiaries, but also peregrines who were beneficiaries of a Roman testator (see the demonstration in



Benoît, *De vicesima hereditatum*, p. 29, 35). However, during the imperial period, the conditions under which some Romans could be exempted from the payment of this tax evolved.

The testimony of Cassius Dio on the creation of this tax on inheritances is particularly interesting as it deals with the question of who was originally concerned by it: “[Augustus] established the tax of five per cent on the inheritances and bequests which should be left by the dying to anyone except very near relatives or very poor persons (???? ???? ???? ????????? ? ??? ?????????)…” (Cassius Dio, *Roman History* LV.25.5). The last part of Cassius Dio’s testimony related to the conditions in which some inheritances and bequests not affected by the tax had been debated. First, it is difficult to establish if these conditions were yet instituted when Augustus established the tax or if, in an anachronistic way, Cassius Dio is attributing to Augustus’s time an evolution that occurred later (see Günther, “Vectigalia nervos,” p. 48). For instance, the reference to the “poor persons” is an allusion to a supplementary exemption enacted under Trajan. Actually, in the *Panegyric*, Trajan is praised for having established a minimal sum of money under which inheritances were not concerned by the *vicesima hereditatum* (§ 39.5 and § 40; about this point Gardner, “Nearest and Dearest,” p. 205; Gardner, “Death, Taxes,” p. 51).

The question of who had to pay the tax on inheritances and legacies is the main issue in this passage of the *Panegyric of Trajan*. In the very first lines, Pliny makes the distinction between “distant heirs” (*heredes extranei*), for whom the tax was tolerable, and “direct heirs” (*heredes domestici*), for whom the tax was a burden; and recalls that this tax had been applied to the first ones (§ 1-2). If Pliny does not make explicit for how long this distinction between direct and more distant heirs was made, the fact that it echoes Cassius Dio’s testimony, and that Pliny refers in the first paragraph to the time of the instauration of the tax on legacies and inheritances, suggest that it must have existed from Augustus’s time. As rightly recalled by Jane Gardner, the adjectives *extraneus* or *domesticus* did not correspond to the usual terminology of Roman law on inheritance (Gardner, “Nearest and Dearest,” p. 206). For instance, the adjective *domesticus* refers to a great variety of uses. In this passage of the *Panegyric*, Pliny characterises the *heredes domestici* as the ones who, thanks to “ties of blood, kinship and participation in family rites” (*sanguine, gentilitate, sacrorum denique societate*), could enjoy the inheritances without being concerned by the tax. If the term *sanguine* refers imprecisely to blood relatives in the male and female lines, the terms *gentilitas* and *sacra* may be nothing more than obsolete references used by Pliny to give to his narrative an archaising style (Gardner, “Nearest and Dearest,” p. 207). According to Jane Gardner, a quick survey of Pliny the Younger’s use of the term *domesticus* shows that most of the time he uses it to refer to “immediate family,” namely to parents, children and siblings (Gardner, “Nearest and Dearest,” p. 207). Thus, when he mentions here the *heredes domestici*, Pliny must have referred to first-degree heirs, that is parents and children, and probably also to second-degree heirs, namely to siblings and grand-parents and grand-sons, both in the male and female line, under the condition however that the latter were not new citizens. A following passage of the *Panegyric* (§ 39.1-2), which is not presented here, shows that the situation evolved under Nerva as Pliny narrates that he exonerated the second-degree relatives for all the Roman citizens – we will come back to this point.

Another major piece of information about the status of the persons concerned by the payment of the tax on the inheritances and legacies given by Pliny in this passage is that another distinction was made – probably already in Augustus’s time – between testators who were “old citizens” (*veteres cives*), who benefitted from the conditions of exemption from the tax previously quoted, and “new citizens” (*novi cives*) who had obtained Roman citizenship via Latin right, or who were peregrines that had obtained it thanks to a favour of the emperor (see § 3). Up to the time of Nerva, these “new citizens” were thus subject to the *vicesima hereditatum* even for inheritances from first-degree heirs, precisely because, in Roman law, when Roman citizenship was granted to a peregrine and his family, it caused the nullification of the father’s power over his children born before the promotion to Roman citizenship, meaning as a consequence that these children could thus not be considered as his heirs (this rule appears in Gaius, *Institutes* I.93 and 94; it has to be noted that there exist striking parallels between the legal nullification of parental ties when a peregrine or his family was granted Roman citizenship and the way rabbinic – and especially tannaitic – *halakhah* deals with the severing of family bonds caused by the conversion to Judaism of a gentile, as his children born before his conversion were no longer considered as his heirs; see **Mishnah Shevi’it 10:9**; Wilfand, “A Proselyte”). Pliny even points out the fact that these new citizens, had they obtained Roman citizenship through Latin right or through an individual grant of the emperor, had to apply afterwards to the emperor in order to obtain the *iura cognationis* (the rights of cognation) which corresponded to the legal recognition of cognatic relationships – that is of natural kinship based upon blood in male or female lines – which enabled them to inherit as *cognati* from their parents and thus to be exempted from the payment of inheritance-tax on bequests from close family (on *cognatio*, see Fayer, *La familia*, p. 32-38). However, we understand implicitly that the individual applications made by these new citizens to the emperors were largely unsuccessful before the reign of Nerva who, according to Pliny, ordered that the legal recognition of cognatic relationships became automatic when Roman citizenship was granted (this concession of Nerva is mentioned in § 39.2; see Gardner, “Death, Taxes,” p. 52-53,



57).

Pliny enumerates various other concessions that Nerva made in order to extend the exemption from the tax on successions to some new citizens (for all these concessions, see Gardner, "Death, Taxes," p. 52-53). First, Nerva expanded the exemption from the payment of the *vicesima hereditatum* to all the second-degree relatives – brothers/sisters and grand-parents/grand-sons – no matter how they obtained their Roman citizenship (§ 39.1-2). Second, mother and children, and vice versa, were exempted from paying the tax of property passing between them by way of inheritance (§ 6). Following a similar logic, Nerva ordained that the sons who had been brought into the *potestas* (legal control) of their fathers when the latter became Roman citizens, were also exempted from the *vicesima hereditatum* (§ 7). The latter measure may have been favourable first and foremost to the Latin citizens who had received Roman citizenship, as the granting of the citizenship implied that they automatically received the *potestas* over their sons (see Günther, "Vectigalia nervos," p. 49-50). However in the following chapter of the *Panegyric* – not presented here – we learn that Trajan made another concession by allowing fathers to inherit from their sons, even if the sons were not previously in their *potestas* (§ 38.1-3 and 7). As rightly recalled by Jane Gardner, this later concession "may have been meant to benefit veteran *peregrini* (non-Romans) and their children, since the conventional wording of their *diploma* (discharge documents), giving citizenship to them and to existing children, does not include a mention of *potestas* over these children" (Gardner, "Nearest and Dearest," p. 209; Gardner, "Death, Taxes," p. 60). So if Trajan is presented in some parts of the *Panegyric* as extending the scope of the exemption from the *vicesima hereditatum*, his contribution in that domain seems minor compared to that of his adoptive father. Nerva must have understood that to overtax new citizens could have damaging consequences for the State and it might be in that perspective that one should understand his policy of extension of the exemptions from the *vicesima hereditatum* (Gardner, "Death, Taxes," p. 60).

The text presented here is not only of interest for the pieces of information it gives in relation to the tax on inheritances, it is also relevant to consider the approach that some members of the élites living at the beginning of the second century CE had to the value of Roman citizenship. Actually, when Pliny deals with the new citizens who, before Nerva's reforms, were compelled to pay the tax on inheritances even for close relatives, he regrets that Roman citizenship became "equivalent to hatred, dissension and deprivation [of parents]" (§ 4). The most interesting passage is certainly when afterwards he expressed his surprise towards the fact that many of these new citizens considered that their newly awarded Roman citizenship mattered much more than the obligation to pay the tax on inheritances even for close relatives (§ 5). The objective of Pliny must have been to amplify the sacrifice agreed by these new citizens in order to magnify the generosity of Nerva and Trajan's measures. However, Adrian Sherwin-White has rightly noticed that such a remark seems strange inside a panegyric and that it may reflect the fact that Pliny, like other members of the senatorial milieu of his time such as Tacitus, thought that due to the increasing spread of Roman citizenship in the Roman Empire, the citizenship was not worth much in his day (Sherwin-White, *The Roman Citizenship*, p. 158).

The last interesting point mentioned in the text presented here is that after having mentioned the case of the tax-exemptions on the inheritances of Roman fathers to their sons, Pliny mentions that "... it was excessive, contrary to the customs, and even impious that the name of a publican be associated with theirs" (§ 7). This reference to publicans should be interpreted as a supplementary proof that at Trajan's time, publicans continued to ensure the perception of the *vicesima hereditatum* in the provinces of the Empire (this is confirmed by Pliny the Younger, *Letters* VII. 11 and 14). However, the fact that Trajan took the trouble to establish a minimal sum of money determining if inheritances were affected or not by the *vicesima hereditatum* has been interpreted as a sign that he may have wanted to make sure that the perception of the *vicesima hereditatum* cost less than the amount of money collected on each inheritance. This measure of Trajan has thus to be interpreted as the manifestation of the progressive increase of the influence and control of the Roman administration over the *vicesima hereditatum* during the whole the imperial period. This phenomenon manifested itself by the multiplication of the *procuratores XX hereditatum* in the provinces of the Empire during the 2nd and the 3rd century, but also by the progressive transfer of the missions of perception of the tax on inheritances from the publican societies to agents of the imperial administration, the *procuratores XX hereditatum*. The questions of the very existence of this transfer from a system based on tax-farming to a system based on direct public perception of the *vectigalia*, of the dating of this phenomena, but also of the permanence or disappearance of tax farming during the imperial period have been debated a lot and depend largely on what regions of the Empire are considered (see especially Brunt, "Publicans," who negates the existence of this transfer). However, we tend to follow the common idea that it is probably during the last decades of the second century CE that the system based on direct public perception of the *vectigalia* started to replace the system based on tax farming (in that perspective, see the study made by Jérôme France on the *quadragesima Galliarum* and his general conclusions in France, *Quadragesima Galliarum*, p. 430-438, 452-453). Thus, this excerpt of the *Panegyric* of Pliny proves that, at the beginning of the second century CE, publicans were still invested in the perception of the *vicesima hereditatum*, even if Trajan must have at the same



time increased the state's control over the perception of the *vicesima hereditatium* in order to make it a more profitable tax for the military treasury. Nevertheless, this concern for profitability was not the unique goal of the reform of the tax. This excerpt from the *Panegyric* shows that Nerva and Trajan considerably lightened the conditions under which Roman citizens could be exempted from this tax. By emphasizing this point, Pliny obviously wanted to praise the generosity and the benevolence of the two emperors, and in particular their attention towards new citizens.

To conclude, we can remark that Jews who, throughout the Empire were Roman citizens, were concerned by the payment of this tax on inheritances and legacies. Concerning the administrative management of the *vicesima hereditatium* in the province of Judea/Syria-Palaestina, the sole epigraphic document attesting to the presence of the administrators of this tax is pretty late. In addition, as a consequence of the fragmentary state of the stone, scholars have proposed various readings of the text. The inscription, approximatively dated from the middle of the third century CE, mentions that M. Aurelius Tuesianus had been a *procurator* of the *vicesima hereditatium*. All the difficulty is to reconstruct the name of the administrative area entrusted to him. Ioan Piso has proposed that he was *procurator* of the *vicesima hereditatium* in the provinces of Coele-Syria, Palaestina and Arabia, whereas Géza Alföldy has suggested that he was in charge of the provinces of Syria Phoenice, Palaestina and Arabia (see Piso, "Die Laufbahn"; Alföldy, "Zum cursus"). In a different perspective, Werner Eck has suggested to reconstruct the name of the administrative entity entrusted to M. Aurelius Tuesianus as being the provinces of Syria Palaestina and Arabia (Eck, "Zu Inschriften," p. 240-241). If this last reading is correct, it would confirm the presence of a procurator of the *vicesima hereditatium* in the province of Judea-Palaestina.

Keywords in the original language:

- [beneficium](#)
- [civis](#)
- [civitas](#)
- [civitas Romana](#)
- [cognatio](#)
- [discordia](#)
- [filius](#)
- [gentilitas](#)
- [heres](#)
- [immunitas](#)
- [imperium](#)
- [ius](#)
- [Latium](#)
- [lex](#)
- [liber](#)
- [mater](#)
- [nomen](#)
- [orbitas](#)
- [parens](#)
- [pater](#)
- [pietas](#)
- [princeps](#)
- [sacra](#)
- [sanguis](#)
- [societas](#)
- [tributum](#)
- [vectigal](#)
- [vicesima](#)

Thematic keywords in English:

- [father](#)



- [heir](#)
- [imperial generosity](#)
- [inheritance](#)
- [Latin right](#)
- [legacy](#)
- [mother](#)
- [Nerva](#)
- [publican](#)
- [Roman citizenship](#)
- [Roman law](#)
- [Roman tax](#)
- [son](#)
- [tax exemption](#)
- [Trajan](#)

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Numismatic item

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