The Political Sociology of Public Finance and the Fiscal Sociology of Politics[1]

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We are living in a golden age for the political sociology of public finance. The study of taxation and public debt often has been assumed to belong to the domain of economics, but fiscal policies, like other public policies, are the outcomes of political processes that can be studied sociologically, and the eclectic theoretical toolkit of contemporary political sociology—stocked as it is with concepts and middle-range theories from pluralist, institutionalist, power-elite, Marxist, feminist, post-structuralist, and other theoretical traditions—can be applied as well to this domain as to any other. Research on the political sociology of taxation and public debt has proliferated rapidly since the last edition of this *Handbook*, as exemplified by articles in top journals (Wilson 2011, Rodriguez-Franco 2016, Lachmann 2009, Pearson 2014, Morgan and Prasad 2009, Martin 2010, Young et al. 2016, O’Brien 2017, Quinn 2017), books winning major disciplinary awards (Prasad 2012, Krippner 2011, He 2013), synthetic reviews (Martin and Prasad 2014, Kiser and Karceski 2017, LeRoy 2011, Bradley 2018) and agenda-setting anthologies and symposia (Martin et al. 2009, Bräutigam et al. 2008, Streeck and Schäfer 2013; Henricks and Seamster 2016).[2]

For the purposes of this chapter, however, the term *fiscal sociology* refers to something different from, and more specific than, the application of sociological theories to the facts of public finance. Fiscal sociology is a theoretical tradition that treats fiscal policy itself as a structuring principle of modern social life. The foundational premise of research in this tradition is that public finances—defined broadly to include public debts, public loan guarantees, public expenditures, and tax liabilities—are, themselves, social relations of obligation. When we say that a state levies a tax, for example, we mean that

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[2] There has been almost as much research on taxation published in *ASR* and *AJS* since 2005 as in the entire previous history of those journals. One crude but informative measure is the number of articles with “tax” or cognate terms in the title: I count nine such articles in these two journals from 2005 to the time of this writing, and ten before that.

someone in an official capacity imposes on other people an obligation to pay resources into a fund that is recognized as "public." When we say colloquially that a state or a government spends money, conversely, we mean that someone in an official capacity promulgates a decision that obligates other people to transfer resources *from* such a fund; sometimes, as with transfer programs that confer a legal entitlement or "social right" (Marshall 1949), the obligation to continue such transfers is rather like a tax in reverse. Fiscal policy is the name we give to the decisions of officials, as officials, to establish or change (or meet or shirk) all such obligations. Fiscal sociology is the inquiry into how such social relations of obligation arise, and how they affect other aspects of the social order.[3]

This conception of fiscal sociology, notwithstanding its recent labeling as "the *new* fiscal sociology" (Martin et al. 2009), is now a century old. Rudolf Goldscheid, a founding member of the German Sociological Society, argued in 1917 that the social relations entailed by the state's mode of resource acquisition shaped the possibilities for social development, and he coined the term *Finanzsoziologie* to characterize his theory. In a polemical essay published the following year, the economist Joseph Schumpeter criticized the details of Goldscheid's argument, but embraced the general idea of *Finanzsoziologie* as "a special field... of which much may be expected" (1991 [1918]: 101). The term was first translated into English as "fiscal sociology" by another critic of Goldscheid, the German-trained economist Edwin R. A. Seligman, who was also an early member of the American Sociological Society. Seligman contrasted Goldscheid's "fiscal sociology" to his own preferred approach, which he called "fiscal science from the sociological point of view" (1926a: 194). But "fiscal sociology" was the name that stuck. The term had a brief vogue in American sociology in the 1970s and 1980s (O'Connor 1973; Bell 1976; Musgrave 1980; Block 1981; Padgett 1981; Campbell 1990) and it re-emerged after 2008 (Martin et al. 2009).

The purpose of this chapter is to provide a focused introduction to, and overview of, recent work in the fiscal sociology of politics. Because this is a volume in political sociology, the focus of this chapter is on the contribution that fiscal sociology has to make to the resolution of some central problems in the field of political sociology. I will discuss older works as necessary to clarify the distinctive contributions of more recent scholarship. The first section of the chapter sketches a theoretical characterization of fiscal sociology in very general terms, and introduces a few stylized generalizations about the history of public finance that provide important reference points for work in this field. The remaining sections review the recent contributions of this research program to the resolution of three central theoretical problems in the sociology of politics: the causes of democracy, contentious politics, and partisan cleavage structures, respectively. The chapter will have little to say about the contributions of fiscal sociology to other branches of sociology, including such active areas of inquiry as environmental sociology (Vasseur 2016, Fairbrother 2016, Geschwind 2017) and the sociology of stratification and

[3] This usage of the term "fiscal sociology" should be distinguished from its usage as a residual category to encompass all studies of taxation and public debt that do not fit within the paradigmatic assumptions of neoclassical public economics (cf. Wagner 2007, Leroy 2011).

inequality (O'Brien 2017, Newman and O'Brien 2010, Martin and Beck 2017; Volscho and Kelly 2012; Young et al. 2016; Henricks and Seamster 2016). Some such trade-off of depth for breadth is unavoidable in a chapter like this one. Any overview of fiscal sociology will have to leave some things out, if it is not to become a textbook of sociology *tout court*, because—as Goldscheid argued—public finances touch almost every area of social life.

Fiscal sociology as a research program

Fiscal sociology investigates both the social embeddedness of fiscal relations, and the effects of fiscal relations on social life. This chapter primarily reviews studies that concern the effects of fiscal relations—that is, studies that treat one or more aspects of fiscal policy as an independent variable. Although fiscal sociology also encompasses studies that treat fiscal policy as the outcome to be explained, scholars working in the tradition of fiscal sociology typically argue that the causes of fiscal policy are worth investigating because fiscal policy, in turn, may have other effects that sociologists care about. It is the latter assumption—that fiscal relations are worth studying because they *matter* in some very general sense for social life—that is most characteristic of scholarship in this tradition. The focus of this chapter is on how, and for what other social outcomes, fiscal relationships might matter.

The promise that effects of fiscal relationships on social life can be found is an assumption, not a falsifiable hypothesis; even if no such effects had been found yet, it would be possible to keep searching. The first test of a research program like this is whether that search proves worthwhile, in the sense that it continues to generate new solutions to previously unresolved, and perhaps even previously unrecognized, problems in sociology (see Burawoy 1990, Lakatos 1978). A more stringent test of this particular research program is whether the intellectual payoff for sociology remains sufficient to merit the investment of time and effort that may be required to learn about the relevant details of public finance. Goldscheid asserted that "sociology that is not oriented towards public finance and fiscal history must remain in an incomplete [lückenhaft] and unsatisfactory condition" (1917: 3). But the history of public finances can be a dry and technical subject. Fiscal sociology is worth pursuing only if studying that history yields some scientific benefit for sociology.

What scientific benefit, then, might we expect? Schumpeter gave a stirring but ambiguous answer in his own defense of fiscal sociology. "In some historical periods," he wrote, "the immediate formative influence of the fiscal needs and policy of the state on the development of the economy and with it on all forms of life and all aspects of culture explains practically all the major features of events" (1954 [1918]: 101). If we read Schumpeter's statement as a positive claim about the deep causal structure of history, then it would seem to imply that fiscal sociology has pretensions to supplant most sociological theory altogether. We might call this the *totalizing program* in fiscal sociology. This program has few if any adherents today, for good reason: the totalizing version of Schumpeter's claim is easily refuted (this point is made by Lieberman 2009). All it takes is one counterexample of an important event for which no amount of knowledge about fiscal policy can provide a sufficient explanation. A more charitable reading of Schumpeter's claim, then, might take it to be merely an implicit normative assertion about which variables should be regarded as "the major features of events" (namely, those that can be explained by fiscal policy). We might call this the *weak program* in fiscal sociology. The weak program also has few defenders, if only because it is trivial. It would seem to amount to little more than the claim that fiscal policy is intrinsically interesting. Fiscal policy *is* intrinsically interesting, to some people. But that is, at best, a reason why those people should take up fiscal sociology as a hobby. It is not an argument for the scientific importance of fiscal sociology.

The strongest case for fiscal sociology, then, may depend on a version of the research program that lies between these extremes. Schumpeter's manifesto, stripped of its totalizing pretensions, can give us a more modest and defensible reason to pursue fiscal sociology: namely, that we think fiscal policy "explains" some important features of some kinds of events. Let us call this the *strong program* in fiscal sociology. When we say that a social fact of some kind "explains" something, we generally mean that it is a reasonable stopping place for a middle-range theoretical explanation. Any explanation of a social phenomenon can be subject to infinite regress if one keeps asking "why?" One purpose of metatheoretical commitments is to prevent such an infinite regress, by providing reasons to stop once an explanation has been articulated in terms of preferred theoretical categories. The bedrock assumption of the strong program in fiscal sociology is that at least sometimes it will be reasonable to stop asking "why?" when we have explained how the phenomena of interest result from relations of public finance.

The warrant for this assumption is that the relations of public finance are *inherently dynamic* and *central to modernity* (see Martin et al. 2009). Fiscal relations are dynamic in the minimal sense that they tend to change over time. They are also dynamic in the stronger sense that the impulse to change any fiscal relationship is intrinsic to the relationship. The parties to the relationship often have asymmetrical incentives to redefine its terms. These asymmetrical incentives arise from the fact that public finances—such as debts, tax liabilities, and public expenditures—obligate unreciprocated transfers of resources. Even where the obligation to pay is embedded in a set of long-term relationships that involve some generalized expectation of reciprocity, the payment itself is not a purchase or exchange, and the absence of any immediate or specific recompense both preserves the relationship and creates a chronic potential for conflict (cf. Mauss 1990 [1925]; Graeber 2011; Mallard 2011). Taxpayers will resist, debtors will fight to renegotiate loan terms, and beneficiaries will demand more spending. Struggle ensues, and sometimes changes the relationship, even as the relationship persists.

To say that dynamism is *intrinsic* to a fiscal relationship is also to say that the relationship may exert some effects that are at least partly independent of other social relations. We moderns are all enmeshed in a variety of nonfiscal relations (such as class relations, kin relations, and commercial relations) that may have dynamic tendencies of their own. The strong program in fiscal sociology assumes that fiscal relations are irreducible to these other categorical relations among people. Class relations between labor and capital, for example, may influence tax policy, but the relations among different categories of taxpayers and recipients of public spending are more than simply veiled or misrecognized relationships between capitalists and workers. Wilson (2011) suggests the metaphor of "refraction," instead of reflection, to characterize the way in which the categories embodied in a fiscal relation relate to the rest of the social world: the social relations that come out of a fiscal policy are not precisely parallel to those that went in. Fiscal policy can reorient social relations and redirect social exchange.

The dynamics of public finance are *central to modernity* because the state is a central institution in all modern societies, and public finances constitute the economic substance of the state (Mehrotra 2017). Taxes and public borrowing, for example, together furnish most of the resources for most of the things that most modern states do. The sheer variety of ends that can be achieved by using the powers of the state to borrow, tax, and spend mean that public finances are central to any project of preserving or changing the social order. It is because public finances are dynamic that they can induce conflicts, but it is only because public finances are central to modernity that the resolution of those conflicts is likely to matter for other outcomes of interest to sociologists. The particular contours of a given set of fiscal relationships—the rules that specify who is obligated to pay what, for the benefit of whom, when, and on what terms—will have important implications for the resources available to the state, and thereby, in Schumpeter's phrase, for all of "the deeds its policy may prepare" (1991 [1918]: 101).

The more proximately that an outcome results from some action of public officials, the more plausible it will be to look for an explanation of that outcome in terms of the relations of public finance. Such outcomes might include, for example, the degree of poverty and economic inequality (Newman and O'Brien 2011, O'Brien 2017, Volscho and Kelly 2012), the salience of national identity (Lainer-Vos 2013), the economic and legal relations within the family (Strach 2007, McCaffery 2009), the availability of housing and the associated patterns of residential segregation (McCabe 2016, McQuarrie 2010, Oakley 2008), the structure of credit markets (Quinn 2017, Menaldo 2016) and labor markets (Schrank 2009), and many others. The adequacy of any such explanation will depend on the particulars of the explanatory problem at hand—and on the merits of the available theoretical alternatives—but recent comparative historical scholarship provides many examples of explanations that take this form: a conflict arises over public finances, and the resolution of that conflict patterns social relations in enduring ways (e.g. He 2013, Wilson 2011, Scheve and Stasavage 2016, Prasad 2012, Krippner 2011, McCabe and Berman 2016, Lainer-Vos 2013). Many things will have their source in unanticipated changes to the relations of public finance.

The causes of fiscal policy

These basic assumptions, as applied to political sociology, have often been taken to imply that public finances are characterized by endogenous and path-dependent development. If public finances shape important features of social life, including patterns of conflict and alliance, the reasoning goes, then they may shape the political conflicts that give rise to subsequent relations of public finance. It follows that the explanation for any particular fiscal policy itself may lie in a *previous* configuration of public finances, rather than in any other contemporary circumstances. The classic works of Goldscheid and his critics described various immanent logics of fiscal development (Seligman 1919, Goldscheid 1917, Schumpeter 1991 [1918]). Fiscal relations, they thought, progressed through a predictable sequence of stages, independent of whatever else might be happening in the social world. Although these theories were overly schematic (and overgeneralized from a few European cases), some of the empirical regularities that they described are, by now, reasonably well established as typical—though not universal—patterns.

One such theory, associated with Goldscheid and Schumpeter, identifies fiscal development as an incremental process punctuated by critical junctures in time of war. A war imposes urgent costs. Those costs may come as an exogenous shock. Public officials, taxpayers, and lenders who are faced with the threat of military defeat may be strongly motivated to renegotiate their fiscal obligations. When a war begins, it therefore may induce an especially rapid increase in public revenues and public expenditures, and those revenues and expenditures sometimes do not revert to pre-war levels when peace is restored. This pattern has been called the "ratchet effect," an analogy that likens war to a ratcheting mechanism that can prevent a gear from turning in reverse (Peacock and Wiseman 1967; see also Tilly 1992). Scholars have identified war-induced ratchet effects on levels of taxation and expenditure (Mann 1980; Rasler and Thompson 1985; Kiser and Linton 2001; t' Hart 2002), on the adoption of particular tax and debt instruments (He 2013, Martin forthcoming), and on the graduation of tax rates (Piketty 2013; for a dissenting view, see Scheve and Stasavage 2016). The precise social mechanisms preventing reversion to pre-war levels, and the associated scope conditions on the theory of the ratchet effect, are the subject of ongoing debate. There is some evidence that increased administrative capacity (Kiser and Cai 2003; Rodriguez-Franco 2016; Pollack 2009; Mehrotra 2013) and shifting compliance norms (Feldman and Slemrod 2009; Sparrow 2008) both may be part of the explanation. Regardless of the precise mechanisms, however, the evidence for path dependency is strong. Fiscal relationships often develop along lines laid down during previous military conflicts.

A second theory, associated with Seligman, identifies turning points in fiscal development with turning points in economic development. Seligman characterized the history of public finance as a sequence of qualitative shifts, first from taxes on persons and tangible things (taxation "ad rem") to taxes on transactions, and then to taxes levied on the intangible *market value* of things (taxation "ad valorem"). Each stage gave rise to the next. The earliest states levied taxes on persons and things because such taxes were feasible without a developed market economy. Such taxes *ad rem* encouraged the development of markets: indeed, the obligation to pay taxes in money is a classic example of how states made markets by coercing people into participating in market exchange (Polanyi 2001 [1944]: 172). The more that people participated in markets, the more it was possible for the state to tax market transactions, until, ultimately, pervasive market exchange made available the price information that permitted public officials to appraise the value of things and tax them *ad valorem* (see Ardant 1965). Modern scholarship rejects Seligman's assumption that developed market societies necessarily converge on a common fiscal policy. Societies at similar levels of development may differ substantially from one another in their relative degree of reliance on particular spending policies and tax instruments (see, e.g., Esping-Andersen 1990; Campbell 2005; Schrank 2009; Wagschal 2001; Prasad and Deng 2009; Ide, Hürlimann and Brownlee 2017; Park 2011). Seligman's most general observation nevertheless has withstood a century of comparative scholarship (see, e.g., Bonney 2002; Kotsonis 2014). Each major qualitative innovation in the instruments of taxation has contributed to the development of markets that enabled subsequent innovations in taxation.

Still a third theory, associated with Max Weber, describes a positive feedback process in the development of tax administration. The imposition of taxes a population or territory of any substantial seize requires substantial organizational effort to gather information and collect resources. This effort is easier when the ruler commands a bureaucratic corps of salaried officials, and Weber noted that the stable revenues provided by taxation first made it possible for some states to establish such a corps (Weber 1946 [1922]: 208). Bureaucratic tax administration disciplined the population to accept their tax obligations—thereby reducing the costs of future tax enforcement, and increasing the efficiency of bureaucratic tax administration (Elias 1994 [1939]; Bergman 2009). Recent work in political sociology has emphasized that bureaucracies are not all alike, and the particulars of how any bureaucratic state administers its taxes may depend on the culturally specific assumptions that officials make about the societies that they administer—a point that emerges with particular clarity from studies of the diverse forms that tax administration could take within a single empire (e.g., Wilson 2011; Kim 2012). The virtuous or vicious circle described by Weber, however, in which bureaucratization improves tax collection, and increased tax revenues encourage further bureaucratic development, is widely accepted. It is this premise that has led many political sociologists to treat the development of taxation as an index of administrative development more generally (e.g., Kiser and Schneider 1994).

In the context of contemporary political sociology, all of these accounts of path dependent fiscal development are noteworthy for what they omit—namely, any reference to such independent variables as modern democratic ideologies, elections, public opinion, party politics, interest group influence, legislative institutions, or social movements. Such features of democratic political life have been the central preoccupations of political sociology since the founding contributions of Mannheim (1936) and Michels (1915). Their omission as independent variables from the classic texts of fiscal sociology illustrates the theoretical distinctiveness of this research program. Some recent works influenced by the tradition of fiscal sociology underscore the irrelevance of these variables by emphasizing similarities in the process by which fiscal institutions have developed in contemporary democracies and in early modern monarchies, despite the fact that the latter did not have legislatures, social movements, or political parties (Pollack 2009; Lachmann 2009). That is not to say that scholars in the tradition of fiscal sociology have ignored the effects of such phenomena as legislatures, social movements or political parties. But one of the most distinctive intellectual moves of scholars in this tradition has been to treat these phenomena at least sometimes as dependent variables, i.e, to emphasize the causal influence that runs *from* fiscal policy *to* these other features of democratic political life. Scholars have sometimes gone so far as to argue that institutions of taxation and sovereign debt are what gave rise to legislatures, movements, and parties in the first place. If these arguments are correct, then fiscal sociology may help to solve some of the core intellectual problems of political sociology. Let us assess them in turn.

The fiscal theory of democratization

The most influential such argument is what Ross (2013) has called "the fiscal theory of democratization." This theory addresses a central theoretical problem in political sociology. If we define the state in broadly Weberian terms as a compulsory membership organization that claims a monopoly over legitimate coercion within a given territory (cf. Morgan and Orloff 2017: 4), then the emergence of democracy is a theoretical puzzle. Why should the leaders of an organization that is, by definition, compulsory, jealous of authority, and coercive, care about legitimacy in the first place? And, in particular, why should the leaders of such an organization ever bother to consult with their subjects? The answer given by the fiscal theory of democratization is that states institutionalize consultation with their subjects because, and to the extent that, they depend on those subjects for resources. Consultation helps to render taxation legitimate.

This argument rests on the intrinsic dynamism of relations of public finance. An organization that monopolizes the legitimate use of force may presumably take what it needs by force. But that could cost the state its legitimacy. The price of unrestrained plunder may include resistance, which is costly to suppress, and the destruction of productive capacity, which reduces the resources available for *future* plunder (see Ardant 1965). In the long run, then, state officials may get the most revenues by restraining their most rapacious impulses and instead institutionalizing a more limited obligation to contribute resources on an ongoing basis: in a word, taxation. Some versions of this theory have made strong assumptions about the rationality and foresight of state officials, who are assumed to opt for taxation after calculating the respective yields of alternative revenue strategies (Levi 1988, Bates and Lien 1985). Other versions of the model have made weaker assumptions about the rationality of rulers, and have introduced military competition among states as a mechanism of selection that could produce a transition from plunder to regular taxation even if most individual states were ruled by short-sighted or non-revenue-optimizing officials. The states that tax efficiently will have a resource advantage, and those that do not will lose on the battlefield and find themselves destroyed or absorbed (Mann 1980).

Representative institutions, in all such models, solve a problem of imperfect information. Rulers often might wish to increase taxes. But they do not know the limits beyond which further taxation will provoke rebellion or destroy incentives to produce. They might hope to discover these limits by trial and error, but the cost of error, if it means an armed rebellion at precisely the time when the state most needs additional resources for the preservation of order, could be catastrophic (see Kiser and Linton 2002). One solution to this problem of information is the creation of a bureaucratic tax administration empowered to investigate the tax capacity of subjects. Unsupervised tax collectors often steal. Bureaucratic supervision can solve this problem. But bureaucratization, as Max Weber argued, requires a very well developed money economy and information infrastructure, and the most readily available alternatives to bureaucratic supervision (e.g., incentive pay for tax collectors, or tax farming; see Kiser and Sacks 2009) may incentivize rapacious behavior that can further exacerbate the ruler's legitimacy problem. Some rulers eventually find their way to another solution that involves consultation—for example, by demanding that resource-holding elites send representatives to a parliament, or by delegating the details of tax policy to an elected legislature—in order to anticipate, and pre-empt, resistance to their resource demands.

Citizens, conversely, may preemptively concede rulers' demands for resources, in exchange for the right to be consulted about the form and timing of its resource demands. Taxation is exchanged for representation.

The theory has been tested and refined in studies of the first representative institutions—parliaments and estates—in early modern Europe. Such institutions were not democratic in the modern sense, but they did involve an implicit bargain that traded taxation for representation. Schumpeter's (1918) classic statement of this theory applied it to the convening of the estates by the Habsburg monarchy. Other work in comparative historical sociology and economic history has followed his lead, describing the convening of estates and parliaments in several European monarchies as a response to fiscal exigencies (see, e.g., Tilly 1992, Ertman 1997, Lachmann 2000). There is some debate over who initiated the tax-for-representation trade: Tilly (2007, 2009), for example, characterized the creation of representative institutions in early modern Europe as a response to the threat of rebellion, whereas some recent studies of the early modern kingdoms of England (Boucoyannis 2015) and Aragon (Møller 2017) have argued that the rulers who chartered the first representative institutions were not responding to rebellious subjects so much as pre-emptively compelling those subjects to supply information, and commanding their representatives to stand present as *de facto* hostages. There is nonetheless agreement on the general outlines of the bargain. Representative institutions were tolerated by rulers because they provided useful information for rulers' ongoing efforts to raise taxes, and they were embraced by subjects because they provided greater certainty about future impositions.

The theory also has been generalized to the case of mass suffrage in the nineteenth and twentieth centuries. Taxation of the mass of wage earners may require state officials to concede that wage earners, too, have a right to be represented. There is plenty of comparative historical evidence for a causal link between fiscal relations and voting rights. In the U.S., for example, many nineteenth-century state constitutions explicitly linked voting rights to taxation (Keyssar 2000), and the timing of the major constitutional changes that extended the right to vote in federal elections—to working class white men in 1787, to African American men in 1870, to women in 1919, and to adults as young as eighteen in 1971—followed closely on the heels of major wars that imposed new military and fiscal obligations on these groups. Scholars have also fitted a variety of statistical models to late-twentieth century data to test for a cross-national correlation between taxation and representation in the so-called third wave of democratization. These studies have produced evidence that democracies generally tax more heavily and more progressively than authoritarian states, though there is some evidence that the most authoritarian states also may tax more heavily than partial democracies (Kenny and Winer 2006; Mutascu 2011; Garcia and Haldenwang 2016). The findings concerning temporal order are mixed: some of these studies have found that democratization precedes an increase in the aggregate level of taxation (Timmons 2010; Acemoglu et al. 2015), and still others have found that increases in the aggregate level of taxation are followed by transitions toward democracy (Ross 2004). Either temporal order is potentially consistent with a fiscal theory of democratization in which the combination of representation and heavy taxation represents the negotiated settlement of a political conflict, although they imply different conclusions about the typical causal path to that ultimate settlement. Recent work attempts to identify the direction of causation by exploiting sources of exogenous variation in tax revenues. These studies have found evidence that increases in taxation may cause a subsequent increase in citizen demands for accountability (Baskaran and Bigsten 2013; Paler 2013) and the likelihood of transition toward democratic rule (Gur 2014; Kato and Tanaka 2016).

Another application of the fiscal theory of democratization is the "resource curse" model, according to which availability of certain *non*-tax revenue sources can permit autocratic regimes to persist without conceding democratic rights. The revenues in question are those that state officials can acquire without seizing resources held by their citizens, and which therefore neither require officials to bargain with their citizens, nor trigger effective demands by citizens for representation. A classic and often-studied example of such a resource is petroleum, a point-source commodity that, at least since the late twentieth century, often could be sold on world markets at a price well above its cost of extraction. A substantial empirical literature on the “oil curse” finds consistently that state officials’ access to oil rents in this period is correlated with a lower likelihood of transition from autocratic to democratic rule (see the review in Ross 2015; for a particularly instructive debate that clarified the scope of oil curse effects, cf. Haber and Menaldo 2011, Andersen and Ross 2014). Some scholars have argued that foreign aid is another such resource, because a state receiving aid escapes the need to bargain with its own citizens for resources. The evidence for an “aid curse” is less definitive than the evidence concerning oil, perhaps because the effects of aid on democracy are in fact more variable (see Prasad and Nickow 2016). Whereas oil comes from the ground, foreign aid comes from foreign people, and those people may have pro- or anti-democratic agendas of their own. The effects of aid on democracy thus may depend on how the officials of foreign aid-granting institutions exercise their own bargaining leverage. Some rich countries and international institutions have imposed political conditions on foreign aid that encouraged recipient states to become or remain relatively democratic (Levitsky and Way 2010; Brownlee et al. 2013).

Recent work by political sociologists has extended the fiscal theory of democratization to other institutions for consultation between states and citizens. Various forms of democratic consultation as different as the initiative and referendum (Martin 2015) and participatory budgeting (Baiocchi 2005) may have roots in fiscal crises. I have argued elsewhere that state officials can be expected to continually improvise new institutional forms for consultation with their citizens (Martin 2015). Officials in modern liberal democratic states who wish to increase taxes, for example, cannot expect to secure consent by promising their citizens the right to vote, because those citizens already have that right. Officials therefore invent new and more intensive modes of consultation—advisory ballots, opinion polls, focus groups, listening sessions, town hall meetings, and so on—that can help them pacify or pre-empt resistance. Rather than treating the fiscal theory of democratization merely as an explanation for one historically specific constellation of representative institutions, reified under the label “democracy,” we might productively treat it as a more general theory of institutional innovation in modes of consultation between states and their citizens. If the theory is correct, we may expect that fiscal pressure will induce continued invention of new practices of consultation. Some of these practices eventually may come to be seen as part of the definition of “democracy.”

3. The fiscal sociology of contention

All democratic states experience occasional, large-scale, collective, and extra-institutional challenges to their authority. Yet we often assume that citizens of democracies have ample institutional means for expressing their grievances with less risk and effort than may be involved in organizing a demonstration or instigating a riot. Why, then, do people protest in democratic states? There is no unified fiscal theory of protest comparable to the fiscal theory of democracy, but fiscal sociology has made a real—if more modest—contribution to the solution of this classic theoretical problem in political sociology. A variety of scholars have converged on the conclusion that, at least in a certain bounded set of cases, the reason for protest in democratic states may have to do with fiscal relations in those states.

This first scholars to advance this argument in modern social movement theory do not seem to have intended it literally. The key conceptual breakthrough of Olson's *Logic of Collective Action* (1965), arguably the founding text of modern social movement theory, was to conceive of collective action, including protest and interest-group mobilization, as the production of a collective good. This conceptualization suggested an analogy between mobilization and taxation—and allowed theorists to draw on the economics of public finance to model how mobilization comes to be produced (see also McCarthy and Zald 1977, Marwell and Oliver 1993). Olson (1965: 16) explicitly likened the effort of mobilization to a tax on activists ("The individual member of the typical large organization is in a position analogous to that of... the taxpayer in the state...") (cf. Seligman 1926). Potential activists deciding whether or not to participate in collective action were assumed to weigh this prospective burden against the expected benefits to be achieved thereby, and also against the perceived costs of inaction—including other taxes, literal or figurative, that they might be forced to pay if they did *not* protest (see, esp., Marwell and Oliver 1993). Most social movement scholarship that followed Olson took the analogy between taxation and collective action to be merely a theoretical provocation. Some scholars, however, made headway on the explanation of protest by taking the analogy literally, and identifying ways in which actual fiscal policy could affect the likelihood of collective action by affecting the relative costs and benefits of inaction.

One such line of scholarship focused on how tax policy affects the mobilizing resources available to social movement organizations. In the United States, for example, the tax advantages associated with incorporation as a "not-for-profit" organization have shaped the tactics of social protest. Social movement organizations that incorporate for purposes delimited by section 501(c) of the Internal Revenue Code secure a valuable tax exemption for themselves and their donors. In exchange, they must forego partisan electioneering. In practice they also must devote increasing resources to employ professional staff who can help them certify their compliance with the law. Surveys and interviews of movement organizations have found that these features of tax policy appear to have real effects on the social movement sector. Tax exempt organizations tend to have more resources, more donors, and more professional staff than nonexempt organizations (Cress 1997, Fisher et al. 2012)—but they also have tactical repertoires that are typically narrower, less militant, and, perhaps especially, less oriented towards partisan electoral mobilization (McCarthy et al. 1991, Cress 1997, Edwards and Foley 2002). The distinction between social movement and party organizations that structures the field of politics in the United States is, at least in part, an artifact of tax policy.

Another line of inquiry focused on fiscal relations as a dimension of state capacity. Some scholars have argued that "strong states" with the capacity to spend heavily on public benefits, for example, may be especially likely to inspire protest against various forms of adversity, because they may appear to hold out the promise that protest will be rewarded (Kitschelt 1986; see also Amenta and Young 1999, Amenta et al. 2009). Others have argued for a contrary hypothesis: strong states may appear to be less inviting targets for protest, because their resources insulate them from the effects of protest, and fiscally weak states may face more ongoing challenges, because of their inability to impose a definitive settlement on any conflict (Kriesi et al. 1995: 42; Meyer and Staggenborg 1996). The evidence is ambiguous and inconsistent, perhaps because of inconsistency in the conceptualization and measurement of "strong" and "weak" states, or perhaps because the relationship between fiscal capacity and protest tactics is conditional on other factors. Even if relatively great fiscal capacity is seen to promise that a state will be responsive to public demands, that promise may be just as likely to inspire routine and relatively uncontentious forms of political participation, such as voting or lobbying.

Several recent models of protest in democracies have made greater headway by emphasizing "policy threats," or anticipated losses of personal or economic security that are attributed to changes in public policy (Campbell 2003; Reese 2005; Martin 2008, 2013; Cho et al. 2006). Policy threats encourage mobilization by increasing the perceived cost of inaction. They also may bias action towards contentious forms, by presenting citizens with a signal that their more routine forms of political participation have failed to protect their security adequately. Policy threats may thereby trigger contentious political action by even those citizens who are enfranchised and have safer and less confrontational means of political influence available to them. For example, beneficiaries of public spending often mobilize in response to proposed budget cuts (Reese 2005, Campbell 2005). Citizens may also protest in response to tax increases, particularly when they are not compensated by additional benefits (Martin 2008, 2013). Fiscal austerity measures, which typically combine tax increases with benefit cuts, are among the most predictable triggers of large-scale political contention in democratic states. Several quantitative analyses of independently collected samples of protest event data from every region of the world have found evidence that austerity measures are associated with contentious collective action (Almeida 2014, Walton and Ragin 1990, Beissinger and Sasse 2014, Quaranta 2016, Císař and Navrátil 2015, Martin and Gabay 2012, Ponticelli and Voth 2011). In the field of social movement research, which has relatively few replication studies, the association between austerity measures and protest may be one of the best-established macrosociological regularities that we have.

Sociologists have also investigated whether there are particular kinds of fiscal policies that render states especially prone to provoke protest mobilization. One classical argument points to characteristics of the tax system. It was a common assumption of classical political economists that "direct taxes" on people and land generated the most resistance, because the economic burden of these taxes was borne by those who had legal liabillity to pay them. By contrast, "indirect taxes" on trade, such as tariffs and excises, were thought to generate less resistance, because the taxpayer legally liable for remitting payment could recover the costs of compliance simply by raising prices, and the consumer who ultimately bore the economic burden would underestimate how much of it was due to the tax; or, in Seligman's words, "the indirect taxes are often paid without the contributors being really conscious of it" (1919: 4; see also McCulloch 1975 [1845]; Mill 2004 [1871]; Puviani 1973 [1903]). Wilensky (2002) revived this argument to explain both electoral and non-electoral mobilization against twentieth-century welfare states. A popular "tax-welfare backlash" was most likely, he argued, where the expense of social provision was met with income taxes, which are comparatively visible; conversely, welfare states that relied more heavily on consumption taxes could expect political calm, because taxpayers were less likely to perceive, and therefore to resent, much less mobilize in protest against, the magnitude of such taxes. The argument has not fared well empirically. Comparative studies of social protest have failed to replicate Wilensky's finding that states with more reliance on direct taxes experience more resistance (Martin and Gabay 2013). Excise taxes are among the *most* commonly protested categories of tax within the welfare states that Wilensky studied (Martin and Gabay 2017). In other parts of the world including East Asia (Kato 2003), Central America (Almeida 2013), and Central Africa (Roitman 2004), new taxes on consumption were particular flashpoints of contention in the late twentieth century.

There is more empirical support for another classical argument, with roots in the work of Goldscheid, that points to a structural budget deficit as a cause of protest (O'Connor 1973). We say that a deficit is *cyclical* if it arose at least partly from the effects of macroeconomic fluctuations, and *structural* where the prevailing fiscal policies would have produced a deficit regardless of the movements of the business cycle. A structural deficit indicates that the state has instead institutionalized incompatible long-term obligations to bondholders, taxpayers, and beneficiaries of public spending (O'Connor 1973, Bell 1976, Musgrave 1980). Where a structural deficit exists, the state must increase its borrowing even in good economic times, and the rising costs of debt service will create an incentive for public officials to repudiate their debt, cut spending, increase tax revenues, or all three. A proposal to enact any one of these fiscal policies is likely to be perceived as a policy threat by the members of *some* social group. Moreover, the resulting conflict is unlikely to be resolved by ordinary political means, precisely because the institutionalization of long-term fiscal obligations removes budgetary decisions from the realm of democratic deliberation (Streeck 2017). The political response to a structural budget deficit is therefore likely eventually to include contentious protest. Consistent with this argument, a handful of studies with independently collected measures of protest in different samples of countries in the late twentieth and early twenty-first centuries have found consistent associations between the magnitude of budget deficits and the frequency and magnitude of popular contention (Martin and Gabay 2012, 2017; Beissinger and Sasse 2014; Kriesi 2014).

The fiscal sociology of protest illustrates both the strength and the limits of the strong program in fiscal sociology. The fiscal sociology of protest is on its strongest ground when dealing with social movements that explicitly concern themselves with fiscal policy. Such protest movements are a common and particularly important subset of the social movement phenomena of interest to political sociologists: fiscal policy is a frequent object, and perhaps even the most frequent object, of contentious political mobilization in democratic states. Fiscal policy is far from the only object of protest, however, and movements concerned with fiscal policy are far from the only ones of sociological interest. Although fiscal threats and opportunities may play a more important role in some high-profile social movements than is usually appreciated—as in the anti-poll-tax campaigns of the civil rights movement in the United States, or the role of excise-tax resistance in the movement for women's suffrage in the early twentieth century United States—many social movements of particular interest to political sociologists do not make claims on fiscal policy in any very direct way. The effect of fiscal policy on such movements is likely to be indirect, as, for example, through its influence on the distribution of relevant organizational resources, or on perceptions of the state's capacity to address movement demands. In such cases, fiscal sociology has a real but modest contribution to make, by pointing to one set of factors, perhaps among many others, that can bias the terrain in favor of mobilization.

4. Fiscal and partisan cleavages

The fiscal sociology of political parties is a promising line of inquiry, but it is comparatively the least developed of the three branches of fiscal sociology considered here, and it faces important theoretical challenges. The central problem for this branch of fiscal sociology concerns the social bases of political parties. Classic works of political sociology assumed that political parties express the interests of social classes (e.g. Mannheim 1936), and conceptualized political party systems as institutional expressions of underlying social cleavages, where a "cleavage" is understood to be a relatively stable line of conflict between social groups (Lipset 1963: 83). The questions of why different societies exhibit different partisan cleavages, and why partisan cleavages may change over time even within the same society, are among the most enduring questions of political sociology. The contribution of fiscal sociology is the hypothesis that fiscal policy—by imposing categorical distinctions among social groups, and obligating particular distributions of benefits and burdens among the groups so categorized—can give rise to new or distinctive social cleavages, and thereby remake a party system.

The theoretical proposition that policies can shape partisan cleavages is conventionally traced to the work of E. E. Schattschneider, who was an early member of the American Sociological Society (see American Sociological Society 1914: 180) and an influential figure in the institutionalization of twentieth century political science in the United States. Schattschneider did not cite his theoretical sources. It is plausible, however, to read his influential text on *Politics, Pressures and the Tariff*—begun as a political science dissertation under the title of "The Economic Basis of the Changing Democratic Attitude towards the Tariff" (see Crecraft 1930: 800) at Columbia University, where E. R. A. Seligman was the senior editor of the *Political Science Quarterly*, the leading proponent of the economic basis of politics, and the leading scholar of the tariff—as an extension and critique of Seligman's sociological approach to fiscal science. Seligman had described the development of fiscal policy as the outcome of "the endeavor of each social class to roll off the burden of taxation on some other social class" (1919: 18). He had also argued that "the government cannot derive any revenue—that is, cannot take any part of the social income—without inevitably affecting social relations" (1919: 316). Schattschneider simply put these two ideas together. He accepted the premise that tariff policy was the result of struggle among social groups to shed the cost of taxation, but emphasized that the relevant social groups were themselves creatures of prior fiscal policy. Tariff legislation, he argued, allows public officials to "stimulate the growth of industries dependent on this legislation for their existence[,] and these industries form the fighting legions behind the policy" (1974 [1935]: 288).

This was more than just a theory of interest groups: Schattschneider treated the tariff as a case study in the changing social bases of political *parties* in particular. He argued that partisan elected officials brokered coalitions among social groups by writing policies to align their interests. Partisan officials also used economic policy to cultivate new industries and occupations, bringing into existence the very social groups who would join those coalitions. For example, Schattschneider argued, "the dominant position of the Republican party before 1932 can be attributed largely to the successful exploitation of the tariff by this party as a means of attaching to itself a formidable array of interests dependent on the protective system and intent upon continuing it" (1974 [1935]: 283). This theory of partisan cleavage formation would contrast sharply with the later political sociology of Lipset and Rokkan (1967), who argued that the structure of partisan cleavages had remained relatively immutable since the industrial revolution, and that the alliances within parties, and the enmities among them, resulted from the prior institutionalization of social cleavages outside the political system in such organizations as churches, trade unions and cooperatives. But Schattschneider's argument surely would have been recognized by Seligman as consistent with fiscal science from the sociological point of view.

Scholars in political science and sociology subsequently generalized Schattschneider's claims about the tariff into a general inventory of mechanisms by which public policies may produce "policy feedback effects" (see e.g., Pierson 1993, Campbell 2012). This line of theorizing, influenced especially (but not only) by Esping-Andersen (1985, 1990) and Skocpol (1992), described various mechanisms by which public policy can structure political conflict, chiefly by organizing the flow of resources and the direction of attention. Public spending, for example, may encourage potential recipients to organize for a share of the spoils. It also may reduce the costs of mobilization, both directly, by providing beneficiaries with resources and free time to engage in partisan politics, and indirectly, by explicitly distinguishing beneficiaries from others and thereby making it easier for people with common interests to find each other. Tax policy, too, may reduce the costs of mobilization by promulgating explicit categorical divisions—between people eligible and ineligible for a particular tax break, for example—that can reinforce perceptions of moral worthiness (McCabe and Berman 2016, Faricy 2016) and furnish party activists with a ready sense of who their potential allies are. Few of the mechanisms of policy feedback identified in this literature are unique to fiscal policy, but, as these examples suggest, tax and transfer policies have been a particularly fertile field for application of policy feedback arguments (see, e.g., the studies reviewed in Campbell 2012: 336).

The empirical literature is rich with examples of fiscal policy generating new partisan alliances. Studies of "the new politics of the welfare state" (Pierson 1996), e.g., applied Schattschneider's dictum that "new policies create a new politics" (1935: 288) to the fiscal policies that instituted new relationships between contributors and beneficiaries in late-twentieth century welfare states. Esping-Andersen (1989, 1993) argued that the effects of fiscal relationships on postindustrial employment trajectories were sufficient to remake the landscape of potential party coalitions. Another influential application of focused on the rise of right-wing parties in the U.S. and Western Europe after 1970, and argued that tax systems reliant on progressive income taxes, which explicitly single out middle- and upper-income people, and thereby constitute them as a potential interest group, contributed to the rise of new-right parties (Kitschelt 1997) or to the neoliberal turn in existing conservative parties (Prasad 2006). Some studies of the United States have argued that resistance to income tax enforcement in the 1960s and 1970s was a critical issue that aligned the interests of white segregationists, Evangelical religious institutions, and economic conservatives, and thereby forged the alliance that characterizes the twenty-first century Republican Party (e.g. Crespino 2007).

As compelling as these examples are, they do not test the hypothesis that fiscal relations affect partisan alignments, so much as illustrate it. This body of scholarship has yet to move beyond these case studies to develop more general theoretical propositions about conditions under which new fiscal policies create new partisan alignments. In the absence of such propositions, the fiscal sociology of political parties is open to challenge on the grounds that the illustrative case studies may be atypical, even if they are real. A particularly strong challenge comes from voluntarist models of political party issue selection, such as the model of "issue evolution" proposed by Carmines and Stimson (1989). According to this influential model, new issues arise unpredictably from exogenous shocks to the political system (1989: 189). Entrepreneurial politicians, particularly outsiders who seek to unseat an incumbent candidate or party, experiment with the new issues that arise locally to see which will resonate with voters. The greater the variety in external disruptions, the more likely it is that at least some of these issues will demonstrate their fitness by winning votes. According to this model, there is nothing particularly special about fiscal policy. The exogenous shocks that transform partisan cleavages arise randomly, and the issue agenda proceeds to evolve through a gradual process of reciprocal selection: entrepreneurial candidates assert novel positions on the issues; in turn, those positions attract activists who use the process of partisan primaries and caucuses to choose future candidates who adhere to the party's new line. On this alternative view, fiscal policy sometimes matters for partisan cleavages, and sometimes does not, because parties sometimes happen to seize more or less arbitrarily on this issue, not because of any dynamic quality intrinsic to the relations of public finance. One piece of evidence consistent with this voluntarist view of partisan cleavages is the fact that tax policy waned and waxed very dramatically in partisan salience in the twentieth century U.S. (Hansen 1983, Campbell 2009, Martin 2008). Another is that the same party may take different positions on fiscal policy at different times without thereby shedding its social base (Berman and Pagnucco 2010).

The fiscal sociology of political parties might be defended on probabilistic grounds. Perhaps fiscal relations are fundamental sources of political conflict and alliance in the sense that distinctions embedded in fiscal relations are consistently more likely than other arbitrary cultural distinctions to become sources of political conflict and alliance. For the present, however, this rejoinder is a hypothesis. One piece of evidence perhaps consistent with this view is the finding of a near-universal cleavage between left and right political parties on some questions of tax and transfer policy (e.g. Budge et al. 2001). Much more work needs to be done, however, to distinguish partisan cleavages *induced* by fiscal policy from the spurious associations that might be expected if both partisan cleavages and fiscal policy were induced by, e.g., exogenous social cleavages of class, ethnicity, and nation. Further progress on the question will require analysts to identify particular sets of fiscal relations that are likely to cause particular patterns of partisan contestation, and then to employ appropriate quantitative or qualitative comparative methods to test the hypothesis by comparing the development of partisan cleavages across a sufficiently diverse sample of fiscal contexts. If the fiscal sociology of political parties is correct, then we should expect fiscal relations to exert some structural influence on partisan cleavages wherever parties are found.

5. The promise of fiscal sociology

Fiscal sociology is more than just the application of sociological ideas to the study of taxation, and more than just a new field of play for the sociological imagination. Sometimes fiscal sociology has been identified with the bare normative assertion that "taxation is important" (Martin et al. 2009: 1), with the implication that sociologists should therefore study it. Taxation *is* important, and some of us *should* study it. But that is common sense, not fiscal sociology. What fiscal sociology offers is a particular set of arguments about what exactly sociologists can hope to learn from studying taxation, and public debt, and other relations of public finance: namely, important insights into basic processes of social development in the modern era.

The fiscal sociology of politics reviewed in this chapter may be considered an important but narrow core sample from recent work in fiscal sociology. Because of the centrality and dynamism of the relations of public finance, they are a strategic point for sociological inquiries that aim to make progress on many of the other central problems of our discipline that have not ben the subject of this review. These include the problems that are likely to preoccupy political sociology in the twenty-first century. One is surely the problem of capital in the twenty-first century, or the problem of the political causes and effects of wealth inequality (Piketty 2013). Every serious work on this problem will have to grapple with the social effects of fiscal policy (e.g., Atkinson 2015, Kenworthy 2015). Another such problem is surely how our societies will adapt to rapid, anthropogenic climate change. Many experts have converged on proposed solutions that would rely on fiscal policy to manipulate the incentives for the production and consumption of fossil fuels. The fiscal sociology of fossil fuel taxation is already a particularly lively area of inquiry, and one that will, no doubt, continue to preoccupy scholars in the discipline (e.g., Fairbrother 2016, Geschwind 2017, Vasseur 2016).

As these examples suggest, the strong program in fiscal sociology remains generative. To fully realize its promise, however, it will need to become more than just an injunction to bring yet another thing "back in"; more than a set of orienting concepts; more, even, than a haphazard collection of hypotheses about particular fiscal institutions. Recent work provides some support for Schumpeter's optimistic assessment that fiscal sociology is a field “of which much may be expected” (1991 [1918]: 101). But those expectations will be realized only if sociologists do the work of analytical clarification and theoretical synthesis that will be necessary to develop more and better middle-range theories about the conditions under which particular sets of fiscal relationships can be expected to have particular effects on political regimes, patterns of contention, and party systems. The field is wide open. Tilling it will be hard scholarly work. The optimistic premise of fiscal sociology is that the harvest will make this work worthwhile.

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