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Quadrantes of Caligula that bear the *pilleus*, flanked by S(ENATVS) C(ONSVLTO), on the obverse, and RCC on the reverse, have been widely understood as referring to Caligula's remission of the ½ percent tax on auction sales in Italy, which funded the military treasury (Fig. 1).[1] In this interpretation, RCC on the reverse is expanded to *Remissa Ducentisima.* Clearly, the *quadrantes* refer to freedom from something on account of the appearance of the *pilleus*, the cap awarded to a freed slave at his manumission ceremony and an attribute of Libertas. Recently, scholars have challenged the connection with the tax because its remission occurred in AD 38, while the *quadrantes* appeared later in AD 39-41, and because the historical sources are confused as to the rate of the tax at the time that Caligula remitted it. In the following pages, it is argued that these reasons are insufficient to dismiss the coins' association with the tax and that the alternative interpretations that have been advanced are unsatisfactory. There is plenty of evidence to associate the coins with the remission of the tax as they have traditionally been understood, although earlier studies have not borne that out as they took at face value the centuries-old interpretation of the *quadrantes*' reference to the tax.



Figure 1. *Quadrans* of Caligula from AD 40-41. (1.5x).
Formerly in the Archer M. Huntington Collection, Hispanic Society of America, ANS 1001.1.11806.

Augustus introduced a one-percent tax on goods sold at auction after the civil wars to fund the *aerarium militare* (military treasury); early in Tiberius' reign, the people protested against the tax, but the emperor justified its necessity for the

[1] H. Willrich, 'Caligula', *Klio* 3 (1903), pp. 397-470, at 424-5; J.P.V.D. Baldson, *The Emperor Gaius (Caligula)* (Oxford, 1934), pp. 152 and 186-7; A.U. Stylow, 'Die Quadranten des Caligula als Propagandamünzen', *Chiron* 1 (1971), pp. 285-90, which should be used with caution since he argues that there is a conflation with Libertas and Liberalitas, a problematic argument, especially for the first century; but Stylow is correct that both sides of the coin must celebrate the same event; D. Nony, *Caligula* (Paris, 1986), p. 264; *RIC*[2] I, p. 105; S. Wilkinson, *Caligula* (London/New York, 2005), pp. 12-3. J. Eckhel, *Doctrina Numorum Veterum VI* (Vienna, 1796), p. 224, first associated the coin with the tax remission, but understood the *pilleus* as a reference to Caligula's return of popular elections to the *comitia*; this is, however, unlikely since they again became the prerogative of the Senate before Caligula died (Dio 49.20.4-5); it is also unlikely that the two sides of the coin celebrate separate events. Eckhel's interpretation was followed by Mattingly (*BMCRE* I, p. cxlvii).

military treasury (Tacitus, *Annales* 1.78). Later, Tiberius summoned Archelaus, the client-king of Cappadocia to Rome, where the Senate impeached him and he soon thereafter died of natural causes. Tiberius made his kingdom a Roman province and at that time reduced the unpopular tax to ½ percent because of the new revenues from Cappadocia's annexation (Tacitus, *Annales* 2.48). Suetonius (*Caligula* 16.3) tells us that Caligula remitted the ½ percent tax for Italy (*Ducentisimam auctionum Italiae remisit*), while Cassius Dio (59.9.6) states that he remitted the tax in 38, when it stood at one percent; Tiberius had raised the tax again to one percent in 31 on account of his frugal policies (Dio 58.16.2).

Because of the inconsistency between Suetonius and Dio as to the rate of the tax early in Caligula's reign, and the date of Caligula's remission of it, Anthony Barrett argues that the *quadrantes* cannot be associated with the remission of the tax.[2] Instead, he interprets the theme of *libertas* on the *quadrantes* in the context of a nullification of a threat to imperial power, seeing the appearance of the *pilleus* on the coins as inspired by the EID MAR *denarii* of Brutus, on which the *pilleus* is flanked by two daggers, an overt celebration of Julius Caesar's murder and a presentation of Brutus as the noble tyrannicide (Fig. 2).[3]



Figure 2. *Denarius* of Brutus from 43/42 BC. British Museum. (1.5x).
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The *pilleus* flanked by daggers also appears later on the reverses of Spanish *denarii* of 68, struck in opposition to Nero; obverses depict a head of Libertas and the legend LIBERTAS RESTITVTA is split between obverse and reverse.[4] Barrett suggests that Caligula's *quadrantes* celebrate the executions in 39 of Cornelius Lentulus Gaetulicus, the governor of Upper Germany, and Marcus Lepidus, husband of Caligula's sister Drusilla, who allegedly plotted against the emperor. Barrett ascribes the absence of the daggers – present on the *denarii* of Brutus and the Spanish coins of 68 – to

[2] A. Barrett, *Caligula: The Corruption of Power* (London, 1989), pp. 249-50 (for objections only); id., 'Caligula's quadrans issue', *Latomus* 57 (1998), pp. 846-52 (for objections and his alternative interpretation). The coins are securely dated from AD 39 to 41 on account of the titulature on the reverse: PON M TR P III P P COS DES III (AD 39, *RIC*^{2} I, 39), PON M TR P III P P COS TERT (AD 39-40, *RIC*^{2} 1, 45), PON M TR P IIII P P COS TERT (AD 40-41, *RIC*^{2} I, 52), and PON M TR P IIII PP COS QUAT (AD 41, *BMCRE* I, no. 79). The obverse legend is always C CAESAR DIVI AVG PRON AVG.

[3] For the EID MAR type, see Crawford, *RRC*, p. 518, no. 508/3. For a recent discussion of the type, in the context of the theme of *libertas* as a condition opposed to slavery and the casting of tyranny as slavery, see V. Arena, *Libertas and the Practice of Politics in the Late Roman Republic* (Cambridge, 2012), pp. 42-3.

[4] *RIC*^{2} I (Civil War, Group I), 24.

the small flan of the *quadrantes* and suggests that RCC on their reverses should be expanded to R(ESTITVTI) C(ONCORDIA) C(ONSENSVS), or something similar.

While the executions fit chronologically, there are significant objections to this interpretation. David Woods has already pointed out that one of the main problems is the over-emphasis on the similarity of the *quadrantes* to the *denarii* of Brutus and the rebels, and the forced association of the *pilleus* with the omitted daggers.[5] Die engravers could certainly have included daggers if they had wished (the diameters of Brutus' *denarii* and Caligula's *quadrantes* are, in fact, similar), and the *pilleus* commonly appeared as an attribute of Libertas on earlier republican and later imperial coins without daggers. As an attribute of Libertas, the *pilleus* was not exclusively linked with tyrannicide. Additionally, if the iconography celebrated the neutralisation of a threat to imperial power, the message would certainly have appeared on a broader range of more widely circulating coin denominations than just the *quadrantes*. Nero's gold and silver coinage, directed at an elite audience, bore images of Jupiter Custos and Salus at the end of the Pisonian conspiracy of 65.[6] With a broader concept of the *pilleus* and its association with Roman citizenship in mind, Woods argues that the *quadrantes* celebrated Caligula's measures to protect Roman citizenship against those who made illegal claims for it (Suetonius, *Caligula* 38.2). Suetonius does not state when this initiative began but, if its purpose was to levy fines, it may be dated to 39 on account of the financial difficulties of that year, which makes it a neat fit for the dating of the *quadrantes*. In Woods' scenario, RCC could be expanded to R(ES) C(IVIVM) C(ONSERVATAE), or something similar. Woods' inventive solution is much more attractive than Barrett's as it also accounts for the message occurring on low-value coins with limited circulation. It would be a popular message for the urban masses of Rome as they often feared competition and the perceived curtailment of benefits caused by allowing more people access to Roman citizenship.[7]

Liberty in the Roman world was largely characterized as 'freedom from' something, and especially freedom from slavery.[8] As coins of the Roman Republic indicate, the image of Libertas often celebrated laws that protected the rights of the citizens and her image and attributes were used to convey the notion of freedom from tyranny, as on the *denarii* of Brutus. Carlos Noreña has pointed out that *libertas*, generally speaking, was not often celebrated on imperial coinage from the Flavian through

[5] D. Woods, 'Caligula's quadrans', *NC* 170 (2010), pp. 99-103

[6] *RIC*[2] I, pp. 145-6; for types, see nos 52-3 and 63-4 (Jupiter Custos) and 59-60, 66-7, and 71 (Salus).

[7] D. Noy 2000, *Foreigners at Rome: Citizens and Strangers* (London, 2000), pp. 34-47.

[8] Ch. Wirszubski, *Libertas as a Political Idea at Rome during the Late Republic and Early Principate* (Cambridge, 1950), pp. 1-3; M. Hammond, 'Res olim dissociabiles: Principatus ac libertas. Liberty under the early Roman Empire', *Harvard Studies in Classical Philology* 67 (1963), pp. 93-113, at 93; Arena, *Libertas and the Practice of Politics*, pp. 14-44. On the Roman view of *libertas* more generally, see also J. Hellegouarc'h, *Le vocabulaire latin des relations et des partis politiques sous la République* (Paris, 1963), pp. 542-65; A.U. Stylow, *Libertas und Liberalitas: Untersuchungen zur innenpolitischen Propaganda der Römer.* Ph.D. Dissertation (Munich, 1972); J.R. Fears, 'The cult of virtues and Roman Imperial ideology', *ANRW* 2.17.2 (1981), pp. 827-948, at 869-875; P.A. Brunt, *The Fall of the Roman Republic and Related Essays* (Oxford, 1988), pp. 281-350; M.B. Roller, *Constructing Autocracy: Aristocrats and Emperors in Julio-Claudian Rome* (Princeton, 2001), pp. 220-33; Arena, *Libertas and the Practice of Politics*, pp. 14-44 et passim.

Severan periods in comparison with other imperial ideals and personifications; this is probably because of *libertas*' republican associations and its potential awkwardness for imperial ideology on account of the position of the *princeps* in constitutional government.[9] Nonetheless, *libertas* often appears as a theme on imperial coinage as a contrast to a maligned predecessor. Following Caligula's assassination, Libertas appears holding a *pilleus* on *asses* of Claudius in his first two emissions of bronze coins in 41/42 and 42/43.[10] Finds from the Tiber River in Rome indicate that the type was the second most prominent image on Claudius' *asses* after the Minerva type, and also tend in that direction in other find complexes.[11] Libertas is also common on the coinage of the rebels of 68 and on the coinage of Galba, both of which are clearly a riposte to Nero.[12] On Galba's coinage, Libertas also holds the *vindicta*, the rod used in the manumission ceremony. Vespasian presented himself as Galba's avenger upon his victory at the end of the civil wars of 68-69 and took on the mantle of liberator. In his first emission of bronze coins from Rome in 71, Libertas is the chief image to judge from the number of dies used to strike her image.[13] On Nerva's coinage, Libertas appeared on the full range of denominations as a contrast to Domitian's tyranny and was among the most widely disseminated type according to find evidence.[14]

In each of these cases, the standing figure of Libertas, with *pilleus*, and often with the *vindicta*, connotes the idea that the new emperor will rule justly and that citizens were 'slaves' under the previous regimes (i.e., under Caligula, Nero, and Domitian). The prominence of Libertas on the coins at the accessions of Claudius, Galba, Vespasian, and Nerva is not surprising as *libertas* was often part of the political rhetoric. For example, when Galba took up Vindex's charge to stand against Nero, he mounted a tribunal during a ceremony for the manumission of slaves and spoke against Nero's injustices (Suetonius, *Galba* 10.1-2). And when news reached Rome

[9] C.F. Noreña, *Imperial Ideals in the Roman West: Representation, Circulation, Power* (Cambridge, 2011), pp. 176-7.

[10] H.-M. von Kaenel, *Münzprägung und Münzbildnis des Claudius* (Berlin, 1986), p. 258. For the types, see *RIC*[2] I, 97 and 113.

[11] H.-M. von Kaenel, 'Roma – Moneta dal Tevere. L'imperatore Claudio I,' *BollNum* 2-3 (1984), pp. 85-325; id., *Münzprägung und Münzbildnis des Claudius*, p. 161.

[12] C.M. Kraay, 'The coinage of Vindex and Galba, A.D. 68, and the continuity of the Augustan Principate', *NC* 1949, pp. 129-49; id, *The Aes Coinage of Galba*. ANS NNM 133 (New York, 1956), pp. 56-7, demonstrates the prominence of Libertas on Galba's coinage from the large number of reverse dies depicting her.

[13] C.M. Kraay, 'The bronze coinage of Vespasian: classification and attribution', in R.A.G. Carson and C.M. Kraay (eds), *Scripta Nummaria Romana: Essays Presented to Humphrey Sutherland* (London, 1978), pp. 47-57, at 51-2 and 56.

[14] Research which I am currently undertaking on the targeting of audiences and the ideology of Nerva's coin iconography shows that Libertas is ubiquitous and very prominent in find complexes across Italy and northwestern Europe. For example, she forms 32 percent of the iconography on Nerva's identifiable bronze coins in the Garonne Hoard, where her prominence is matched only by that of Fortuna (also at 32 percent): see R. Etienne and M. Rachet, *Le trésor de Garonne: essai sur la circulation monétaire en Aquitaine à la fin du règne d'Antonin le Pieux, 159-161* (Bordeaux, 1984). Libertas is also prominent on *denarii* of Nerva as evidenced by the Reka-Devnia hoard, in which she appears on 23 percent of the coins from 96, 12 percent from 97, and 29 percent from 98: see G. Depeyrot, *La propaganda monétaire (64-235) et le trésor de Marcianopolis (251)* (Wetteren, 2004), pp. 165-6.

that Nero had died, the people put on the caps of freed slaves and celebrated in the streets (Suetonius, *Nero* 57.1).

However, Caligula's *quadrantes* were not a retort against the previous regime upon a new accession, and they can hardly have celebrated the execution of conspirators as the *pilleus* and daggers on coins of Brutus and on the coins of 68 marked the death (or, in the case of the *denarii* of 68, the intended death) of the head of state; the governor of Upper Germany had no such status and Caligula's execution of him 'liberated' no one. Woods' suggestion that the *quadrantes* celebrate the protection of access to citizenship is more attractive in view of the perceived problems with the traditional association of the coins with the *Remissa Ducentisima*, but his association with Caligula's measures to protect Roman citizenship, and the requisite dating of those measures to 39, is tenuous. I maintain that the inconsistencies in the historical sources and the chronological issues have been exaggerated and that the *quadrantes* are still best understood in the context of the remission of the ½ percent tax on auction sales.

The reason behind Barrett's search for an alternative interpretation of the *quadrantes* was the inconsistency of the statements made by Suetonius and Dio, respectively, that the tax stood at ½ percent and one percent at the time of abolition. Suetonius wrote in the early part of the second century, while Dio wrote in the early third century. For first-century history, one might presume that Suetonius had more accurate information. In fact, Dio's books often contain errors and anachronisms when discussing events, from which he was personally divorced by centuries.[15] For example, Dio's understanding of the use of *imperator* as a *praenomen* in the late Republic was incomplete.[16] The treatment as gospel of Dio's statements about the use of *imperator* has even misled numismatic scholarship; numismatists who took Dio's understanding of *imperator* for granted have constructed rigid Actian and post-Actian chronologies for Octavian's CAESAR DIVI F and IMP CAESAR coins, creating a conspicuous absence of coinage by Octavian between Naulochus and Actium.[17] It is quite possible that Dio is simply in error about the rate of the tax under Caligula before its remission and that Suetonius is the more accurate source, which would allow the reading of RCC as *Remissa Ducentisima*. Dio's statement is the only discrepancy here: Suetonius states that the rate of the tax was ½ percent when Caligula remitted it, and Tacitus states that Tiberius lowered the tax to ½ percent, which suggests that it may have stood at ½ percent when Caligula inherited it. Unfortunately, Tacitus' books on Caligula's Principate have not come down to us.

[15] E.g., P.M. Swan, *The Augustan Succession: An Historical Commentary on Cassius Dio's Roman History, Books 55-56 (9 BC – AD 14)* (Oxford, 2004).

[16] R. Syme, 'Imperator Caesar: a study in nomenclature', in *Roman Papers I* (Oxford, 1978), pp. 361-77.

[17] Pointed out by R.A. Gurval, *Actium and Augustus: The Politics and Emotions of Civil War* (Ann Arbor, 1995), pp. 47-8. F. Coarelli, *Il Foro Romano II. Periodo repubblicano e augusteo* (Rome, 1985), pp. 259-62, takes Syme's observations further and convincingly identifies the single arch on *denarii* from Octavian's IMP CAESAR series as the Naulochian Arch and dates the coins to before Actium. He does this, however, to preempt his view that the triple arch on *denarii* of L. Vincius, 18/17-16 BC, is the Actian Arch, which is highly problematic.

The fact that the *quadrantes* date from 39 to the end of Caligula's reign need not cause us to associate them with something other than the tax remitted in 38. Although Roman imperial coins tended to be timely in their celebration of imperial policies and events, *quadrantes* were the smallest of Roman imperial denominations, they circulated primarily in Rome and Italy, and were struck irregularly.[18] If there was no need to strike *quadrantes* in 38, the celebration of the popular remission of the tax could well have waited until next year when the *quadrantes* were struck. Moreover, as coins that circulated primarily among the urban masses of Rome and Italy, their advertisement of the remission of a sales tax for the inhabitants of Italy would be highly relevant to their users. After all, the themes on imperial *quadrantes* often referred to daily life and the concerns of the urban poor rather than aspects of overarching imperial policy or important historical events celebrated on other coin types. For example, *modii* (grain measures), referring to the emperor's care for the grain supply to feed the urban masses, appeared on the *quadrantes* of Claudius, Nerva, and Hadrian. The scales that appear on Claudius' *quadrantes* with the legend PNR may refer to some reform regarding weights and measures.

Finally, in the search for an alternative interpretation of Caligula's *quadrantes*, scholars have overlooked indications that *libertas* was linked with freedom from burdensome taxation in the Roman world.[19] This is not the place to discuss these links in full, but some important examples illuminate the point. Livy (45.18) writes:

> "First of all it was resolved [in 167 BC] that the Macedonians and Illyrians should be free peoples, so that it might be clear to all the world that the arms of Rome did not carry slavery to the free, but on the contrary freedom to the enslaved; and also that amongst those nations which enjoyed liberty, the security and permanence of their liberty rested under the protection of Rome, whilst on the other hand those who lived under the rule of kings might be led to believe that their kings were all the more just and merciful through the respect they felt for Rome, and if ever their sovereigns began war, the issue of the war would bring victory to Rome and liberty to the people. It was also resolved to abolish all contracts for working the mines of Macedonia, which afforded a considerable revenue, and also all leases of the royal domains; these could not be carried on without the tax-farmer, and wherever the tax-farmer flourished either the law lost its authority or the subjects their liberty."[20]

[18] The occasional presence of quantities of *quadrantes* outside Italy can be associated with the movement of the emperor, his entourage, and the legions. See, for example, F. Kemmers, 'Quadrantes from Nijmegen: small change in a frontier province', *SNR* 82 (2003), pp. 17-34; ead., *Coins for a Legion: An Analysis of the Coin Finds from the Augustan Legionary Fortress and Flavian canabae legionis at Nijmegen*. SFMA 21 (Mainz, 2006), pp. 218-19. See also F.E. Koening, 'Roma – Monete dal Tevere. L'imperatore Gaio (Caligula)', *BollNum* 10 (1988), pp. 21-186, and C.E. King, 'Quadrantes from the River Tiber', *NC* 1975, pp. 56-90, demonstrating the massive circulation of Caligula's *quadrantes* in Rome as attested by finds from the Tiber.

[19] Cf. M.R.-Alföldi, *Bild und Bildersprache der römischen Kaiser. Beispiele und Analysen* (Mainz, 1999), pp. 131-2: 'Dies [the *pilleus*] ist seit jeher das Zeichen persönlicher Freiheit, z.B. bei der Freilassung von Sklaven. Freiheit, *libertas*, bedeutet aber auch Befreiung von etwas Drückendem, von Steurern und Abgaben etwa.' The observation is made in relation to the RCC *quadrantes*, but is not substantiated further.

[20] The translation is from C. Roberts, *Livy. History of Rome* (New York, 1912).

Here, the burdensome tax-farmer (*publicanus*) is clearly cast as an instrument of oppression or slavery, under whose reign *libertas* is not possible. Also, *civitates liberae* (free cities) very often, though not always, were exempted from taxes.[21]

Most importantly, the coinage of Galba, struck less than 30 years after Caligula's death, also illustrates a clear connection between *libertas* and freedom from taxes. One of Galba's acts was to remit the 2 ½ percent customs duties on goods entering Gaul (Tacitus, *Historiae* 1.8). This is explicitly celebrated on some of his Spanish *asses*, struck between September and December 68, which bear the legend QVADRAGENSVMA REMISSA and depict an arch on the right, surmounted by two equestrian statues, while three bound captives, followed by an officer, are driven towards the arch.[22] The three prisoners are probably the procurators of Nero, who had abused the provinces, and whom Galba put to death (Tacitus, *Historiae* 1.37).[23] The celebration of the remission of the tax continues on some of Galba's base-metal denominations with Libertas standing with the *pilleus* and *vindicta*; each coin has the legend LIBERTAS AVG(VSTA), or some variant thereof, and also bears R(EMISSA) XL (i.e., *Quadragensuma Remissa*) in the legend (Fig. 3).[24] By including R XL in the legend and depicting Libertas Augusta, with the *pilleus* and *vindicta*, the intended meaning was evidently liberty from taxation.[25] It is thus wholly tenable that Caligula's *quadrantes* marked the abolition of the ½ percent tax on goods sold at auction in Italy.



Figure 3. *Sestertius* of Galba. British Museum. (1.5x).
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[21] R. Bernhardt, 'Die Immunitas der Freistädte', *Historia* 29 (1980), pp. 190-207, discusses free cities and freedom from taxes (*immunitas*). Although it does seem that free cities typically received relief from taxes, Bernhardt's account is not complete; in some cases, especially emergencies, free cities were forced to pay taxes. For a critique with further bibliography, see K. Buraselis, *Kos between Hellenism and Rome: Studies on the Political, Institutional and Social History of Kos from ca. the Middle Second Century B.C. until Late Antiquity* (Philadelphia, 2000), pp. 136-7, n. 75.

[22] *RIC*[2] I, 77-84; the legends vary.

[23] *BMCRE* I, p. ccix.

[24] *RIC*[2] I, 293, 296, 327, and 438-41. Kraay, *The Aes Coinage of Galba*, pp. 20-30, suggests that the coins with R XL in the legend are better assigned to Gaul than to Rome on account of their intended audience, which benefitted from the remission of the tax.

[25] In his discussion of Caligula's *quadrantes*, Eckhel, *Doctrina Numorum Veterum VI*, p. 224, also points out that Galba's coins explicitly celebrated tax remission, although he interprets the *pilleus* on Caligula's coins as referring to election reforms, and does not connect the theme of *libertas* with freedom from taxation.