

# 15 FANTASY FEES AND TAXES

Sometimes RPG rules supplements seem to have as much world setting information as they do game mechanics. While solid world-building is a useful skill, you don't always need four paragraphs of flavor text to tell you swords are cool, magic is power, shadows are scary, and orcs are savage. Sometimes a GM doesn't want to slog through a page of history for every magic weapon. Sometimes all that's needed are a few cool ideas, with just enough information to use them in a game. Sometimes, all you need are bullet points.

**#1 With A Bullet Point** is a line of very short, cheap PDFs each of which gives the bare bones of a set of related options. It may be five spells, six feats, eight magic weapon special abilities, or any other short set of related rules we can cram into about a page. Short and simple, these PDFs are for GMs and players who know how to integrate new ideas into their campaigns without any hand-holding, and just need fresh ideas and the rules to support them. No in-character fiction setting the game world. No charts and tables. No sidebars of explanations and optional rules. Just one sentence of explanation for the High Concept of the PDF, then bullet points.



**THE HIGH CONCEPT:** Taxes and tithes based on (though heavily modified from) real-world fees, to allow a GM to remind player characters (who often get away with hauling in fortunes in dragon hoards and bandit gear with no taxing) that governments want their share of everything (in honor of the release date, U.S. Tax Day).

- **BEARD TAX:** A single silver piece is charged for the right to have a beard of more than two day's growth. A token is given out when the beard tax is paid, and must be renewed if lost. Has caused revolutions in dwarf-heavy regions.

- **CARUCAGE:** Tax levied when the king needs to raise money, such as to fight a war or ransom a member of the royal family. Calculated at 1/4 the value of every beast of burden, steed, or animal companion possessed by everyone in the kingdom at the time the tax is levied.

- **CUSTOM DUTY:** A cost charged on any item of high value, to ensure local merchants have an advantage over merchants bring in goods from (and taking money back to) foreign lands. All gems, trade goods, material components with a gp cost, and items with no function in work, entertainment or war with a value of 100 gp or more is subject to a fee of 1/15th its value when brought into the kingdom.

- **GABELLE:** Originally a tax on all goods, and then a tax on salt, it has come to be a tax on spells. Every spell casting within the kingdom requires the payment of a tax equal to 1% of the cost to have an NPC cast the spell. Court magicians, clerics of state religions, and friends of the monarch are exempt.

- **JIZYAH:** A tax levied on anyone not part of the state-established religion. The main function of the tax is proof than unfaithful accept the dominion and rulership of the religious ruling class. Normally a fairly minor tax, in most cases it's 1gp every time a nonbeliever enters a city or patrolled region.

- **HEREGELD:** Tax for owning or operating land, paid to the local king or overlord. Totals 1% of the lands' value each year, including the value of any buildings or livestock on the land.

- **MALTOLT:** An additional customs duty on materials considered particularly important to local trade or the wealth of the monarch. In some lands maltolt is placed on a locally-produced textile (such as cotton, wool, or silk), in others it is placed on trade goods otherwise mostly sold by the monarchy (such as weapons and beer in a dwarven kingdom, or alchemical items in a gnomish one). Tax is the same as (and in addition to) custom duty, 1/15th of the product's value.

- **PIGOUVIAN TAX:** A tax on things that have negative market or social consequences. For example, if a tannery is flushing its waste materials into streams used by a community, they may be charged a pigouvian tax equal to a percentage of all the materials they tan. This is designed both to increase the cost of the damaging activity (to make it more rare) and to increase revenue for the community (to ensure damage can be repaired or compensated for). Taken to an extreme, pigouvian taxes may be placed on illegal substances (outlawed herbs, banned magic items), causing those found with such contraband to be fined and taxed.

- **POLL TAX:** A tax levied on the right to vote, normally 1 gp for each occasion a vote is held.

- **SCUTAGE:** A few paid by fighting men (including adventurers, spellcasters, and anyone with combat-useful skills) in lieu of service given to a feudal lord.

- **SUMPTUARY:** Taxes upon needlessly extravagant or fancy dress, jewelry, or accouterments (including too many servants or too lavish a vehicle). Nobles and royalty are

often exempt. Anyone else wearing a noble's outfit or royal outfit may be charged 10% of its value (plus value of all jewelry worn). Other sumptuary laws tax specific excesses (wearing silk, or purple clothing, or gold rings) with additional fees. In some cases a sumptuary law may impose a tax if a class of person doesn't wear a specific clothing (such as requiring courtesans to wear striped cloaks, or adventurers have a tassel on their arm or shoulder).

- **TAGZETTEL:** A tax levied upon a specific group, often a mistrusted race or religious group, supposedly because they are more likely to cause trouble. A city might require orcs to pay 5 gp/day to pay for a guard to follow them around, or worshipers of the King of Crows to pay 10 gp the first day they are in a kingdom, and 1gp for each day afterward, to make repairs to anything broken by the groups' legendary aura of entropy.

- **TITHE:** A tax imposed by the state or church to maintain operating costs. Equals 10% of all coins, valuables, or trade goods earned by anyone within the kingdom. An early form of income tax.

- **TURNPIKE:** A toll required for access to a road and used (at least in theory) to pay for the construction, maintenance, and patrolling of the road. The name comes for the gate used to control access to the road, a row of sharpened pikes on an axle, which is turned to grant passage.

- **WERGILD:** The price of a citizen's life, paid by those who kill the citizen regardless of why. Though wergild varies based on profession and reputation, it averages the citizen's level squared, x10 gp.

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