The Practice of Taxation in Three Late Ptolemaic Papyri
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The three texts presented here derive from the same group of Tebtynis papyri discussed by my colleague Brian Muhs in these Proceedings (see pp. 581–588) and they were recovered from the same crocodiles. The texts turn out to be more closely related to each other than was previously realized and, together, they offer a vivid picture of the practice of taxation.

The texts

The first text is P.Tebt. I 103, of which only the first two out of three columns were published. Recently, among the photographs of the unpublished fragments of our batch of papyri, I was able to identify two frames with fragments belonging to this text: UC 1855 and UC 1856. Thus, a nearly complete text, more than a meter wide, has been retrieved, although it is not entirely legible. The papyrus contains a list of taxpayers in Theogonis, dated Thoth year 21, which is probably 61 BC.3 The name list, complete and laid out in ten columns on the recto, is followed by a column with additions to this name list. Remains of seven more columns with name lists and drafts are preserved on the verso.

Of the second text, seven out of nine columns of the recto were published as P.Tebt. I 121, which is mainly an account of expenses starting with έτους κα Θωφή, “Thoth of year 21.” Photographs of this second text are not yet available.

The third text, P.Tebt. I 189 was only described in P.Tebt. I. It is a more or less complete text of about the same width as 103. It starts on the recto with a list of names of people of Theogonis, almost ten columns long and dated in Thoth of year 21. A calculation of the assessed tax income for the months of Thoth and Phaophi follows, based on the foregoing name list. Eleven columns of accounts of expenses for the end of Phaophi until Choiak are preserved on the verso.

The fact that the texts 103, 121 and 189 are closely related in terms of date, location and contents, was already noticed by the editors of P.Tebt. I. However, they failed to notice, first, that the name lists of 189 and 103 are two different versions of the same list of taxpayers, and, second, that the accounts of expenses on the verso of 189, starting from the end of Phaophi, are the continuation of the accounts on the verso of 121.

1 I wish to thank the Leiden University Fund and the Van Walsum Fund for making it possible for me to participate in the 25th International Congress of Papyrologists at Ann Arbor.

2 They belonged to the so-called “Batch One” of the crocodile mummies from Tebtynis. (Re-)publication of these texts in the series P.Tebt. by Brian Muhs and myself is planned for the near future. I thank Todd Hickey for allowing us to publish this group of Berkeley papyri. It should be noted that this paper is just an account of work in progress.

Photographs of most papyri in the Bancroft Library of the University of California are available on the website of the Center for the Tebtunis Papyri: <http://ist-socrates.berkeley.edu/~tebtunis/index.html>.

3 Thoth, year 21, falls in either 94 or 61 BC; Grenfell-Hunt-Smyly convincingly argue for the later date in the introduction to P.Tebt. I 103.
Drawing from all the information the three texts may provide, I shall now restrict myself to aspects of the tax paid, the list of taxpayers, the tax assessment, the expenses and the officials mentioned therein.

**The tax**

In 103, the people listed, all of them adult males, are said to be paying a tax called σύνταξις. The heading reads as follows (ll. 1–3):

(Ἐτοὺς κα Θωῦθ, λαογρ(αφία) Θεογο(νίδος) κατ’ ἀνδρα τελοὺ[ντ]ων σύνταξιν

Year 21, Thoth, list of persons of Theogonis, man by man, who pay syntaxis.

In 189, the people listed have paid a tax called σύνταξις εἰς τὸ ἐπιστατικὸν ("contribution for the ἐπιστατικόν -tax"). The heading reads as follows (ll. 1–5):

Ἐτοὺς κα [Θωῦθ] ὑπογρ(αφία) Θεογο(νίδος) τῶν τε[τελε]κότων τῆν σύνταξι[ν εἰς τὸν ἐπιστατικὸν] ἐν τῷ κ[(ἐτεὶ] κα[θὼς ὃ λογευτής ⁴

Year 21 on the xth of Thoth. List of persons of Theogonis who have paid the syntaxis towards the ἐπιστατικόν-tax in the 20th year according to the tax-collector.

The three texts are often cited for their rare mention of the word λαογραφία in the Ptolemaic period. Although the word itself is used here in its original meaning of "writing down the people," the tax recorded in these texts, seemingly a capitation tax paid by all male adults of the village, has often been connected to the Roman poll-tax called λαογραφία.⁵ The term σύνταξις of texts 103 and 189 was even compared with the Roman tax συντάξιμον which was sometimes used as a kind of equivalent of

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The fourth attestation of λαογραφία in a Ptolemaic text is the fragmentary P.Ryl. II 667 descr.: "fragments of taxation report," fr. ii, 4 (provenance unknown, dated on palaeographical grounds to the late 2nd century BC).

From the Augustan period we seem to have a reference to λαογραφία in the meaning of "poll tax" in the Ptolemaic period: BGU IV 1198.13–14, 17 (5/4 BC, Bousiris, Herakleopolites), "Eingabe an den Statthalter betreffs der Kopfsteuer," where four priests ask to be exempted from payments ύπ[ερ λαογραφίας, referring to their exemption at the time of Kleopatra VII. This, however, not necessarily means that a poll tax called λαογραφία was levied at that time, cf. D. Rathbone, "Egypt, Augustus and Roman Taxation," Cahiers du Centre G. Glotz IV (1993) 96. The reference in 3 Macc. 2.28–29 also points to registration of people, not to the poll tax (cf. Clarysse and Thompson, op.cit. [above] 17, n. 38).
However, my new reading of 189 line 5, σύνταξι[ν εἰ]ς τὸ{ν} ἐπιστατικόν instead of σύνταξι[ν καὶ τὸ{ν} ἐπιστατικόν, establishes that the σύνταξις was, in that text, followed by the specification εἰς τὸ ἐπιστατικόν, thus suggesting that the word σύνταξις was not used here in the specific sense of "poll tax." Σύνταξις is a general term for a tax payment, either in full or in an instalment, of either a single tax or of a number of different taxes grouped together under this name.7

The tax actually paid in 189 (and therefore also in 103) is the ἐπιστατικόν-tax. A tax of that name is best known in connection with priests, who had to pay for the maintenance of an ἐπιστάτης, a government-appointed overseer of the temple precinct. This cannot be the case here, since of all the adult males paying this tax, only a few are described as priests. Ἐπιστατικὸν is also known as a tax levied to pay for the cost of the office of ἐπιστάτης τῆς κόμης, or that of ἐπιστάτης τῶν φυλακτῶν; one of these taxes is rather meant here.8 We may assume that it is the same tax which, in the lists of expenses, is referred to as ἐπιστατεία καὶ ἀρχηγοῦσα (τακτικεία) in 121, l. 2, and as ἐπιστατεία in 189, l. 520. Since in 121 the large amounts of 260 silver drachmas (for a year) and of more than a talent come close to the assessed amounts of money to be collected for the ἐπιστατικόν-tax, ἐπιστατικὸν and ἐπιστατεία probably refer to the same ἐπιστατικόν-tax.

Since, on the one hand, the tax rate (see below) seems rather high for a tax just meant for the upkeep of the office of a local epistates and, since, on the other hand, this tax was calculated on the basis of a census (λαογραφία) and apparently levied on all adult males, not unlike a capitation tax, maybe even a poll tax, the ἐπιστατικὸν / ἐπιστατεία may represent a more general tax. Just as the salt tax, and the so-called yoke-tax before it, functioned as poll tax in the preceding centuries, it is possible that the designation ἐπιστατικὸν no longer reflected the original purpose of the tax and came to function as a poll tax.9

The list of taxpayers

The list of the taxpayers in text 189 was, as stated in its heading, copied after a list, which had in the preceding year been drawn up by the λογευτῆς, the tax-collector. The handwriting shows that 189 is a neat copy of the list, which has been in use for a longer period of time, as can be inferred from insertions in the main list itself and from the later additions following the list.

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7 The word has many other meanings as well, which all come down to "an agreed payment," which could go from the state to people in the form of an allowance (as we know them for priests in temples) or from the people to others (then taking on the meaning of "tax"). As such it is a vague term, which is often specified by a defining noun in the genitive or by an adjective. On the different meanings of σύνταξις see P.Paramone 7, note to l. 9.


9 Cf. e.g. Wallace, op.cit. (above, n. 6) 418–442; Tcherikover, op.cit. (above, n. 5) 179–207; J.A.S. Evans, "The Poll-tax in Egypt," Aegyptus 37 (1957) 259–265; B.P. Mulh, Tax Receipts, Taxpayers, and Taxes in Early Ptolemaic Thebes (Chicago 2005) ch. 2, 3 on capitation taxes; Clarysse and Thompson, op.cit. (above, n. 5) ch. 3 on the salt tax, our texts discussed on p. 49.
The list in text 103 is essentially the same as that in 189. Taking into account the many names that are lost, damaged or simply illegible in both texts, there are still over a hundred identical entries in roughly the same order. But 103, written in a more cursive hand, is also different from 189 in that most names have checkmarks in front of them. Often in the form of crosses, or crosses ending in a dot, the checkmarks sometimes are just dots or slanting strokes. Although the precise meaning of the various checkmarks remains unclear, it is possible, since the two texts probably stem from the same archive, that the marks in front of the names in 103 were added when these names were checked off against those in 189.10

The men listed bear mostly Egyptian names. They are identified by their fathers' names or their occupations, and are listed, as stated in the heading of 103, κατ᾽ ἀνδρα, man by man, in no alphabetical order, and family members are indeed often found together. The original total for year 20 was 272 men (189 X, l. 266):

(γίνονται) οἱ πά(ντες) ἀνδρεῖς σοβ

Total: all the men, 272.

The list of 189 was subsequently updated to 281 and 283 men for Thoth and Phaophi respectively. New people were added, or subtracted because they left or died. Assuming that all men of the village were listed here, it is possible to estimate the total number of inhabitants: about 817 people would have lived in Theogonis in the month of Thoth of year 21.11

Of interest is the entry in the expense account of text 121, which shows that representatives of the strategos came from the nome capital on the 27th of Thoth to supervise or control this registration of the people at the beginning of the new year (ll. 60–61):

τοῖς [π]αρὰ τοῦ στρα(τηγοῦ) ἐληλυθό(σι) χάριν λαογρ(αφίας) ἀρ[γ]υ(ρίου) (δραχμαί) δ ἦχ

To the representatives of the strategos who came for the laographia: 4 silver drachmas, 1,600.

**The assessments of the tax income**

The list of taxpayers in text 189 is used for calculating the total amount of taxes per month to be paid, in the following columns XI and XII:

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10 This seems to be supported by some details: there are persons with different checkmarks in 103, who are found in a special position in 189.

11 Using the formula of Bagnall and Frier (R.S. Bagnall and B.W. Frier, *The Demography of Roman Egypt* [Cambridge 1994] 103, n. 35), the number of adult males should be multiplied by 2.909, which gives us a total of (281 x 2.909 =) 817 men.
Assessment of tax income for Thoth year 21

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Calculation</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>X, l. 266</td>
<td>total of 272 men, of whom pay</td>
<td></td>
<td></td>
</tr>
<tr>
<td>XI, l. 278</td>
<td>263 men x 900 drachmas = 236,700 dr. =</td>
<td>39 talents, 2,700 dr.</td>
<td></td>
</tr>
<tr>
<td>XI, ll. 280–287</td>
<td>8 men x 750 drachmas = 6,000 dr. =</td>
<td>1 talent</td>
<td></td>
</tr>
<tr>
<td>XI, l. 289</td>
<td>1 man x 500 drachmas =</td>
<td>500 dr.</td>
<td></td>
</tr>
<tr>
<td>additional men:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>XI, ll. 293–296</td>
<td>4 men x 400 drachmas =</td>
<td>1,600 dr.</td>
<td></td>
</tr>
<tr>
<td>XII, ll. 299–303</td>
<td>5 men x 900 drachmas =</td>
<td>4,500 dr.</td>
<td></td>
</tr>
<tr>
<td>XII, ll. 305–306</td>
<td>deduction 1 man, 450 drachmas =</td>
<td>-450 dr.</td>
<td></td>
</tr>
<tr>
<td>XII, l. 307</td>
<td>Total tax income for Thoth (281 men): 249,255 dr. =</td>
<td>41 talents, 2,850 dr.</td>
<td></td>
</tr>
</tbody>
</table>

We see that in Thoth most individuals pay a fixed monthly rate of 900 drachmas, while 8 men pay at a lower rate of 750 drachmas, and 6 have their own special rates. The total tax income assessed for the month of Thoth is 41 talents, 2,850 drachmas. As is shown by the calculation of the tax income for Phaophi, for which month the normal rate is 650 drachmas, the monthly rates vary.

The reason for the difference between the basic rates for the two consecutive months cannot be found in the texts. A tax-farmer was seemingly free to vary the monthly dues, possibly taking into account the impact of external circumstances on the income of the taxpayers. Phaophi might be a month with fewer opportunities to gather cash money because it is sowing time for the cereal crops, while the harvest of dates and olives might not have yielded any cash yet.

The assessments show that certain individuals are granted a lower tax rate (see list below). The reason for this is also unclear. The reduction is not the same for everyone, and it is not extended to the same persons every month. Some of the people enjoying a lower tax rate, but not all, are described as professionals, like a cloak-maker, a flute-player and a bath manager. But only one out of two potters in the list pays a lower rate, and many other professionals pay full rates. Some priests pay the reduced rate, but other priests have to pay in full. In all, about 5 percent of the men listed pay a reduced tax rate for this epistatikon-tax in Thoth, and about 6.5 percent either pay a reduced tax or are tax exempt in Phaophi.

List of people paying at a lower tax rate
(normal rate for Thoth yr. 21: 900 dr. and for Phaophi yr. 21: 650 dr.)

<table>
<thead>
<tr>
<th>Line</th>
<th>Name</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>l. 280</td>
<td>Ὄπης Νάρμουθ(θ- )</td>
<td>750 dr.</td>
</tr>
<tr>
<td>l. 281</td>
<td>Ὀρσενού(φις) τεταρτοπώ(λης)</td>
<td>750 dr.</td>
</tr>
<tr>
<td>l. 282</td>
<td>Ὀρσενού(φις) ἕπτης</td>
<td>750 dr.</td>
</tr>
<tr>
<td>l. 283</td>
<td>Πιστοὺς</td>
<td>750 dr.</td>
</tr>
<tr>
<td>l. 284</td>
<td>Παθώνις</td>
<td>750 dr.</td>
</tr>
<tr>
<td>l. 285</td>
<td>Πετεσού(χος) κασαποίος</td>
<td>750 dr.</td>
</tr>
<tr>
<td>l. 286</td>
<td>Σιγῆρις κερα(μεύς)</td>
<td>750 dr.</td>
</tr>
<tr>
<td>l. 287</td>
<td>Πατήνις Τεβτυ(υ-)</td>
<td>750 dr.</td>
</tr>
<tr>
<td>l. 289</td>
<td>Καλὸς Κεφαλίω(υ) αὐλη(τής)</td>
<td>500 dr.</td>
</tr>
<tr>
<td></td>
<td>Good Kephalion, the flute-player</td>
<td></td>
</tr>
</tbody>
</table>
The accounts of expenses

Accounts of expenses are found in text 121 recto and verso, which are continued on the verso of text 189. The total accounts cover about four months: Thoth, Phaophi, Hathyr, and Choiak of year 21.

The out-payments, which can be roughly divided into three groups, include:

1. some large payments of silver money, called διαγραφή, to the capital city, probably tax-money being transferred to the state.

2. various payments for office and administrative expenses, including blank papyrus rolls. Remarkable are the numerous payments for παραξυγή or transport service, probably for donkeys transporting people and sacks of copper money.

3. a large number of expenses made on behalf of visiting officials.

All these accounts must have been records of payments related to tax collection, as can be inferred from the fact that in text 189 the accounts on the verso are balanced with the assessed tax income on the recto. On the recto of 189, column X contains the assessed tax income for the month of Phaophi:

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12 τοῦ Φαω( ): perhaps written as an interlinear addition to the next line, where the total is given; cf. 189, l. 271 (γίνονται) τὸ πᾶ(υ) τοῦ Φαω(φί) (the readings of 121 could not yet be verified, as there is no photo available).

13 The edition reads Κατόπτου( ), but in view of the Πετεσούχο(χος) κασοποιός in 189, l. 285, where the person is also mentioned as one with reduced tax rate, the reading κασοποιός is rather certain (the readings of 121 could not yet be verified).
Tax assessment for Phaophi (189 recto X, ll. 267–277)\textsuperscript{14}

\begin{verbatim}
καὶ προσγ(νονταί) Τέως — And added are: Teos son of Teos

268 Πετεσίος(σ) Φαινόυ Petesis son of Phaios

'Ομηρος Νεκθηβίς Omnis son of Hermeidas

(γύνονταί) δ (γύνοντα) τὸ πᾶ(ν) τοῦ Φαῖ(δι)

Total: 4; grand total of Phaophi:

272. ἀνδὶ(ρες) τέλη( ) σεξίς ἀνα χν men paying taxes (?): 267 at 650 (drachmas),

(ταλ. ) κη Ἑρν καὶ αἱ προε(ειμεναι) Ἀη (γύνονται)

ταλ. ) κη Άρη

κ[αί] ἀ[νδή]ρες) κ ἀνα τν Ὀφυ And 7 men at 350, 2,450 (drachmas)

[Κῆφαι]λί(ρωυ) αὐλη(τής) φ Kephalion the flute-player, 500 (drachmas)

276 (γύνονταί) Ὁφυ (γύνοντα) τὸ (πᾶν) κη Δοῦν Total: 2,950, grand total 29 (talents), 4,250 (drachmas).

[α., π( ) θω( ) (ταλ.) λβ τ λο(πδου) (ταλ.) β Ἡμ]

... ... 32 talents, 300; remainder 2 talents, 2,100 (drachmas).
\end{verbatim}

The verso of 189 contains the end of the account of expenses for Phaophi:

End of account of expenses for Phaophi (189 verso XIV–XV, ll. 331–337)\textsuperscript{15}

\begin{verbatim}
[- - ], (ταλ.) κ[θ] υ (γιν.:) τὸ (πᾶν) (ταλ.) λβ τ ... 29 tal. 400, grand total 32 tal. 300

332 [- - ἀνδ]ρ(ωυ) (τέλη( ) σεξίς ἀνα χν (ταλ.) κη Ἑφ ... of the 267 ... men at 650, 28 talents, 5,500

[καὶ αἱ] προε(ειμεναι) Ἀη (γιν.:) (ταλ.) κη Ἀην and the above-mentioned 1,700,\textsuperscript{16} totals 29 tal., 1,250

ἀνδὶ(ρωυ) κ ἀνα τν Ὀφυ 7 men at 350, 2,450

[Κῆφαι]λί(ως) αὐλη(τοῦ) φ (γιν.:) Ἡμ of Kephalion the flute-player, 500; total 2,900

336 (γιν.:) τὸ πᾶ(ν) (ταλ.) κη Δοῦν grand total: 29 talents, 4,250

[α., π( ) θω( ) (ταλ.) λβ τ λο(πδου) (ταλ.) β Ἡμ]

... ... 32 talents, 300; remainder 2 talents, 2,100
\end{verbatim}

The total of the expenses for the month of Phaophi (32 talents, 300 drachmas) is recorded in line 331. Next, several lines (332–335) from the tax assessment of Phaophi are copied from the recto, the total of this assessment being 29 talents, 4,250 drachmas (336). In the next line on the verso (337) a balance of 2 talents, 2,100 drachmas is recorded, which corresponds to the difference between the total income and the total expense.\textsuperscript{17} Note that this difference means a loss for the tax-farmer.

\textsuperscript{14} Lines 267–277 of column X were inserted by a different hand in an empty space after column XI and XII had already been written.

\textsuperscript{15} Text 189 verso col. XIV–XV, ll. 332–336 were copied from recto col. X, ll. 267–276 (they were inserted by a different hand in empty space after writing col. XI–XII); verso col. XV, l. 337 (repeating the total of expenses of l. 331) was copied back to recto col. X, l. 277.

\textsuperscript{16} "The above-mentioned 1,700" refers to the total of 1,700 drachmas at the end of an update of the name list with tax amounts, which is given for Phaophi in col. VIII–IX of text 121 (!).

\textsuperscript{17} There is clearly a mistake here. Remarkably, the mistake was not made here, but earlier: 4,250 should have been 4,200 – the mistake, already made on the recto, was copied to the verso, but the end result with 2,100 is correct!
The payments made for officials

The payments made for officials show us which officials visited the countryside for the purpose of this tax. We have already seen above the payment to representatives of the στρατηγός, who "had come for the λαογραφία" (text 121, ll. 60–61). The money received by these and other officials will have been part salary, part travel allowance. In addition, money was spent on their reception, just as documented in the Menches archive dating half a century earlier. The expenses include food, oil, drinks, entertainment and offerings in temples. P.Tebt. 189, lines 460–468 (Choiaik, year 21) illustrate expenses incurred on behalf of a visiting οἰκονόμος:

460 ἀρτω(ν) οἰκονόμου ιπ. οψὲ Λ. on the 15th: for bread-loaves of the οἰκονόμος ..., late, 1,xxx
   ὅψου ν for sauce, 400
   ἐλαίου κο(τυλών) γ for 3 κοτυλαι oil, 360
   ε., βαλαν(νεί) ρ ... to the bath manager ..., 100
464 οίνου α Α.ω for 1 (jar of) wine, 1,800
   ξύλου(ν) μ for wood, 40
   ύδατος ιν for water, 50
468 παρασύγης for transport, 2,000
   ἐπί ἀριστω(ν) ... ρ on the 16th: for breakfast ..., 100

On the 15th of the month Choiak the οἰκονόμος, the financial supervisor of the nome, was given bread with sauce and oil late at night, and the amounts for the bath manager, wine, wood and (hot) water show how he must have taken a nice warm bath before going to bed. The two following entries, for breakfast on the next day and 2,000 drachmas for transport were probably also connected with the visit of the οἰκονόμος in Theogonis.

Several other officials turn up in our accounts. For example, soldiers (μάχημοι) of the οἰκονόμος and of a banker (τραπεζητης) were involved with transporting a large amount of tax money, as is documented in P.Tebt. 121, lines 43–48 (Thoth, year 21):

44 Ακουσιλάωι μαχ(ίμωι) οἰκο(νόμου) to Akousilaos the soldier of the οἰκονόμος
   ἐληλυθότι ἐπὶ τήν who came for the
   διαγρ(αφήν) ἐφόδιον Α payment: travel allowance, 1,000
48 κε μαχ(ίμωι) καὶ τραπεζη(η) on the 25th: to the soldier and the banker
   άριστου ρκ for breakfast, 120
   διαγραφῆς (τάλαντα) ια for the payment, 11 talents

Further payments to soldiers appear at different dates in the accounts; the function of those soldiers must have been to safeguard the transport of larger amounts of money. A group of unnamed λογευταί,

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19 Read παραζύγης.
tax-collectors, receive a payment on the 2nd of Phaophi of 1 talent, 3,000 drachmas, which could be their salary. Further, mention is made of the βασιλικὸς γραμματεύς, and later we encounter the τοπάρχης, head of the sub-division of a nome, and his guards, who receive money and food during several days. All these officials are well known for their involvement with taxation in earlier times.

Conclusions

A comparison between the preliminary data from our three texts and what is generally known about taxation from the preceding centuries, suggests that most things still look the same. The registration of the people is done in the same way, using check marks identical to those encountered in earlier census documents. The same officials are involved in taxation just as they were in the earlier period, and it is likely that the system of leasing out taxes, as set out in the Revenue Laws, is still observed.

Looking at the officials mentioned in our texts, a latent omission is that of the tax farmer. His absence could be explained by the fact that the keeper of these papyri was the tax farmer himself. The task of a tax farmer included assessing the tax income and accounting for all expenses that were deductible from the tax income. This is exactly what our texts document.

As Brian Muhs argues in his contribution to these Proceedings, many texts in this group of papyri are believed to stem from a local grapheion archive. Could the papers of a tax farmer find their way into a grapheion archive? Although I do not know of any village grapheion holder taking up a lease as tax farmer, this may just be the case here. Alternatively, the papyri may have to be divided between several different archives or dossiers. Whatever the final outcome of our research, all the papyri from the first batch of crocodile mummies from Tebtynis enrich the body of evidence on 1st century BC Egypt, which remains, "still an underrepresented period in the papyrological documentation."

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20 Clarysse and Thompson, op.cit. (above, n. 5).

