Seasons of Death for Donors and Testators
Michael Meerson

In the paper *Gifts After Death in Greco-Roman Egypt*,¹ I proposed a theory explaining the continuous use of gifts after death in Roman Egypt, when they became revocable and apparently indistinguishable from Hellenistic testaments. I argued that gifts after death actually had an immediate effect. Through them, donors divided the ownership of the property immediately, and reserved the right of use for as long as they lived. My current essay will expose one of the reasons for the immediate gift of ownership through the *gift after death*: namely, the donors’ attempt to get rid of their liability to taxes and other charges on account of the property divided.

For this goal, I shall check if the writing of either a *diatheke* or a gift after death was a response to an immediate threat to one’s life. Using the exact dates preserved on Hellenistic testaments and gifts after death, I shall examine the seasonal activity of donors and testators, and its possible correlation with the seasonal mortality as deduced from epitaphs, mummy labels, and death declarations. If the date on the gift or the testament corresponds to the season of high mortality and thus suggests a link between the document’s drawing up and the threat to its author’s life, in this case we can try and explain that document by analogy with the Roman *donatio mortis causa*; if not, we must look for another explanation of the document and a different purpose of its author.

It is natural to assume that seasons of high mortality must point to the period of the year when a number of persons feeling sick and about to die was greatest. These seasons are shown by the study of Walter Scheidel, who analyzed epitaphs and mummy labels and brought vast statistic data to a clear and consistent picture. About six hundred Greek and Coptic funerary inscriptions from the territory between the Delta and Aswan were collected by Scheidel² to produce a diagram showing that mortality slowly rose from its lowest annual point in September to the rapid jump in February-March, by the end of which it reached the peak. Mortality was still high until June and then it gradually declined. The difference in seasonal levels of mortality was yet more significant in the Fayum: 54.1 percent of deaths refer to the three-month period from February to April (compared to only 31.2 percent in Upper Egypt).³

Mummy labels were also used to construct a monthly mortality profile.⁴ The result shows a considerable deviation from the picture obtained from the funeral inscriptions, namely, the highest mortality is observed during the summer months with a peak in August.⁵ Scheidel explains this deviation by

¹ Meerson 2007.
² Scheidel separately considers data from the Delta region (Lower Egypt), and south to Aswan. Here, I only refer to Upper Egypt because almost all testaments and gifts after death originated from this region. Besides, their number is too small to be subdivided regionally.
⁴ Boyaval 1975.
⁵ Scheidel 2001, 14 (Fig. 1.7).
suggesting that the dates on mummy labels refer rather to the completion of the mummification process than to the moment of death. This process traditionally took seventy days, presumably, modeled on the seventy-day period of the invisibility of the star Sirius, the heavenly embodiment of Osiris and the Underworld. Consequently, the actual deaths must have occurred approximately seventy days before the dates indicated on mummy labels. Adjusted in this way, the sample of mummy labels shows a high degree of association between them and epitaphs, and makes the picture of the seasonal mortality more reliable.

Hellenistic testaments, or *diathekai*, make up another group of documents which show almost the same monthly distribution as funerary inscriptions and mummy labels. In other words, the activity of testators rose and fell together with seasonal illnesses and mortality. In addition to 59 extant testaments which preserve the month of their writing, there are 21 more references to the exact date of testaments, mostly in the requests or protocols of testaments’ openings, and in revocations of testaments.

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7 Scheidel 2001, 15 (Fig. 1.9). To be sure, this hypothesis depends on how we understand the information on mummy labels. In contrast to the epitaphs, which doubtlessly pointed to the date of death (see, e.g., Ward 1957, 34, 38) mummy labels could also be used as shipping tags showing the date on which the ready-made mummy was shipped to a cemetery (see, e.g., Fox 1913; Mueller 1973). I decided to endorse this option because it explains the statistical discrepancy above.

8 Compared to the number of mummy-labels and epitaphs, gifts after death and testaments are too few to provide a reliable source for statistical analysis. However, in combination with each other, these sets of data do produce a picture that may be taken into consideration.


It appears that most testaments were written in March and June, immediately before and after the mortality hit the highest point, while the diagram showing the smoothed-out data – i.e., calculated according to three-months moving averages – closely follows the curves of diagrams demonstrating seasonal mortality in Egypt: the number of testaments is gradually going down from ten instances in February and March to the three in September and October.
Openings of testaments are especially valuable for my argument when they preserve both the date of the testament and the date of opening because the time-span between the two dates most definitely include the period while testators survived after they wrote their wills, and the process of opening was most likely to follow soon after their death. It appears, then, that of the twelve documents with both dates preserved, ten prove that the opening occurred within a few months after the testament was written and eight of them point to the death of the testator on one of the days of the spring. Moreover, while the date of the opening appears on eleven documents, as many as six of them were opened during a single month, June, which narrows the period when most of the currently known testators died to April and May – an observation perfectly correlated with one recorded by Scheidel, along with another made by me.

<table>
<thead>
<tr>
<th>Text</th>
<th>Date of testament</th>
<th>Suggested month/s of death</th>
<th>Date of the opening</th>
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<tbody>
<tr>
<td>P.Hamb. I 73, Philadelphia</td>
<td>May (2nd c. CE)</td>
<td>?</td>
<td>?</td>
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<tr>
<td>BGU XIII 2244, Alexandria</td>
<td>Apr. – May 186 CE</td>
<td>End of April</td>
<td>11 May 186 CE</td>
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<tr>
<td>BGU VII 1655, Philadelphia</td>
<td>14 Febr. 169 CE</td>
<td>March – May</td>
<td>3 Jun. 169 CE</td>
</tr>
<tr>
<td>ChLA X 412, Ptolemais Euergetis</td>
<td>23 March 131 CE</td>
<td>?</td>
<td>26 Dec. 131 CE</td>
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<tr>
<td>P.Diog. 10, Ptolemais Euergetis</td>
<td>25 March 211 CE</td>
<td>April – May</td>
<td>3 Jun. 211 CE</td>
</tr>
<tr>
<td>P.Fouad I 32, Oxyrhynchos</td>
<td>26 Apr. – 25 May 174 (?) CE</td>
<td>May</td>
<td>8 Jun. 174 CE</td>
</tr>
<tr>
<td>P.Merton II 75, Oxyrhynchos</td>
<td>25 Febr. – 26 March, 185 CE</td>
<td>March-June</td>
<td>2 Jul. 185 CE</td>
</tr>
<tr>
<td>P.Oxy. LX 4075</td>
<td>4 Jun. 318 CE</td>
<td>4 – 5 June</td>
<td>6 Jun. 318 CE</td>
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<tr>
<td>P.Oxy. LXIII 4354</td>
<td>February – March (? 307)</td>
<td>March-April</td>
<td>“a few months” after the date of the testament</td>
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Thus, although this group is small in number, and statistically inconclusive by itself, it contributes to the general picture, and supports my initial arguments, namely, that the dates on epitaphs and mummy labels reflected the authentic seasonal mortality, that the seasonal rise of illness and mortality – March to May – actually was a factor suggesting to a person to write a post mortem disposition, and finally, that a kind of disposition, which one chose in the face of immediate danger, was the Hellenistic testament, survived in eighty documents, one-third of which was written in the two-month period of February to March.

Death declarations and gifts after death compose two other groups of documents which may seem to have the same association with the seasonal mortality as funeral inscriptions, mummy labels and
testaments; but in fact, they have not. In the Fayum, the submission$^{24}$ of death declarations was quite low throughout the year but appears to have abruptly risen in late autumn: 69.4 percent of deaths were reported from November to February, that is, three and a half times as many as appears from the tombstone inscriptions of the same period. After that, in March, it falls almost to zero, while epitaphs and mummy labels rapidly increase in number and reach the highest point.$^{25}$ Since the death could not be reported before its actual occurrence, and the deceased could not be buried and mummified months after they died, it is clear that the monthly distribution of death declarations do not reflect the true picture of seasonal mortality.$^{26}$

The same is true in relation to gifts after death, whose seasonal distribution is very similar to that of death declarations: sixty percent of gifts were written in the period from November to February, more than a half of them in one single month, December. To be more specific: of 57 extant gifts after death, 22 were preserved enough to show the month of their writing. As many as ten of these 22, which is 45 percent of the total, were written during December.

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<th>Month</th>
<th>Jan</th>
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<th>Apr</th>
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<th>Oct</th>
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<tr>
<td>Gifts after death</td>
<td>0</td>
<td>11</td>
<td>28</td>
<td>19</td>
<td>13</td>
<td>13</td>
<td>14</td>
<td>14</td>
<td>17</td>
<td>10</td>
<td>5</td>
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Thus, when seasonal epidemics and the rise of mortality pressed on inhabitants of Egypt to write posthumous dispositions, why did they choose to write Hellenistic testaments and not gifts after death?

$^{24}$ Two dates were indicated on death declarations: one of the submission, another of the death reported. A period of up to two months usually stood between them.

$^{25}$ Scheidel 1999, 59 (Fig. 3).

$^{26}$ This position is also maintained by *M.Chr.* I, 196; Montevecchi 1946; Casarico 1985; Molyviati-Topsi 1989; Scheidel 1999. Besides, a substantial difference exists between the patterns of the monthly distribution of death declarations submitted in Fayum and those submitted by the Oxyrhynchites – in the later case, the submitters’ activity increased in September and reduced to zero in February (Scheidel 1999, 62–63). Such a sharp variation can be explained by different bureaucratic requirements in the Arsinoite and Oxyrhynchite nomes rather than different mortality patterns in these areas.

$^{27}$ *SB* VI 9373 (5 Febr. 2nd c. CE, Tebtynis).


$^{29}$ *BGU* I 183 (26 Apr. 85 CE, Soknopaiou Nesos).

$^{30}$ *CPR* I 28 (4 May 110 CE, Ptolemais Euergetis).

$^{31}$ *SB* VI 9377 (13 Jun. 138 CE, Tebtynis).


$^{34}$ *SB* XVIII 13176.20–55 (5 Sept. 158 CE, Hermopolis).


$^{36}$ *SB* VIII 9642 (2) (5 Nov. 123 CE, Tebtynis).

Perhaps, because the effect of gifts after death was more complex than a posthumous disposition; moreover, the aspect of the division of property after death was secondary to some other goal which donors pursued, and perhaps for which they rushed to write their gifts in December.

This goal may be understood from a comparison with death declarations and from asking why many deaths were reported with a considerable delay. The most compelling suggestion of the previous scholarship says the reason was sheer negligence to bureaucratic procedures during the year and the subsequent rush to meet the deadline in February or in January with a following month for discharging of the remaining duties. This deadline stood at the end of the twelve-month period and referred to the payment of taxes.\footnote{Alternatively, Wilcken suggested that for persons who died during the first half of the year, only one half of the annual taxes had to be paid \textit{(M.Chr. I, 196)}. It was therefore significant to meet a deadline in Mecheir to be exempted from the payment for the next half of the year. Although Wilcken's theory is supported by the fact that the poll tax was paid in installments and not up-front, Scheidel points to a serious logical weakness in his hypothesis: authorities should have been rather approached before Thoth (September) on account of those individuals who died in the preceding months (Scheidel 1999, 66). In this way, the payment for the entire following year could be avoided. In reality, however, declarations of death decreased after Epeiph, reaching only five percent in Thoth. Therefore, Scheidel proposes an alternative explanation of the phenomenon stating "that the apparent deadline at the end of Mecheir stood at the end of a twelve-month rather that of a six month period" (Scheidel 1999, 67–68). In fact, to refute the position of Wilcken is not that easy. Wallace (1938, 124–125) confirms it by additional evidence and renders the theory of Wilcken more precise: if the death took place within the first five months of the year, the estate of the deceased owed one-half, if in the sixth month – a little more. In this case, we still face the same problem; there should be two deadlines – one in July and one in January, no matter which of them stood for the deadline of the twelve-month period, and which for the five-month period. A possible solution can be found in reconsidering the liability of the family of the deceased; perhaps, those who declared the death of their relative before the fifth month of the year (January) were exempted from the whole year payment. In this case, the family of the deceased could easily neglect the end of the year deadline, and postpone submitting the declaration until the fifth month of the following year. For this theory, however, I cannot provide evidence.}

In the other words, gifts after death that consisted of land ceded the right of ownership to the land plot together with the liability to pay taxes for it. In support of this hypothesis, I would like to point out that almost all gifts after death conveyed houses and landed property, and only one conveyed a substantial sum of money – \textit{BGU I 86}. Moreover, even in this case, the sum of money came from a loan secured by hypothec of the land plot which the donor owned. There are a number of gifts where the donor unambiguously stated that the donee must immediately start paying taxes for the immovable property included in the gift: in \textit{P.Mich. V 321} (42 CE, Tebtynis), Ischyron – one of the donees, and the eldest brother in the family – should have paid all public taxes in money and in kind for two arourae of land which the donor divided to his sons; in \textit{P.Ups.Frid. 1} (48 CE, Dionysias), the donee Apollonius had to pay the transportation charges for the agricultural produce of the land he received, starting from the "current year."

At last, my argument urges me to try to define more specifically the kinds of taxes that donors wished to avoid by writing their gifts. In the case of death declarations, it seems that the submitters evaded the payment of the \textit{poll tax} if they succeeded to file the report before the deadline. This hypothesis, however,
is questionable: since persons who died younger than 14 or older than 60–62 were not liable to the poll tax in any case, there was no need for their relatives to rush to submit a death declaration in January – February, nor to fake the true date of their death. However, declarations for them were submitted, and constitute quite a bit of the total "bunch" in the winter months. Consequently, either the aims of the poll tax and the actual mechanism of its levying contradict the current scholarly consensus,\(^39\) or the suggested deadline stood for something other than the poll tax.\(^40\)

In a similar way, it is not easy to point with any certainty to a tax or a charge which donors could avoid by writing gifts after death. It is clear, however, that a substantial advantage could be gained by a formal diminution of one’s assets. To begin with the poll tax, its payment apparently depended on the location of the payer’s \(\text{iδία},\) and, of course, the formal ownership, which links the taxpayer to his estate. In addition to the aforementioned \(\text{P.Mich. V 321,}\) the donees of \(\text{P.Stras. VII 603}\) were also required to pay the \(\sigmaύνταξις\) on behalf of the donor,\(^41\) lines 25–26 τού αίδιον τῶν τέκνων ὑπὲρ συντάξεως καὶ [±13] καθαρά ἀπὸ δημοσίων καὶ παντὸς εἰδοὺς αὐτοῦ τοῦ περιόντου. This text demonstrates one of those cases when the donees’ ownership to the donated assets, and the donors’ life-long right of use leave no doubt — the husband and wife write a joint gift to their children. When one of them dies, the gift should become formally effective and unchangeable — the ownership should then pass to the children, even if it did not before, when both donors lived. The surviving spouse, however, shall have the right to reside on the property and use it for the rest of the life, also enjoying, in the aforementioned case, the children’s subsidy for the payment of the \(\sigmaύνταξις\) and other taxes. The payment of \(\sigmaύνταξις\) is also mentioned in \(\text{SB XVI 12334.}\) Gaius Julius Isidorus and Kronous are getting married, and their mothers supplement the marriage contract with gifts after death. The redistribution of \(\sigmaύνταξις\) should then take place immediately (line 20: [±88] τῇ[ρ]υνστείτι έις τού κοινού οίκον εἰς λόγον συντάξεος ἀπὸ τού [νῦν] though the details of this redistribution are not clear due to the poor preservation of the papyrus.

In one group with the poll tax, we can consider those capitation taxes whose rates were commensurable with the taxpayer’s assets; for instance \(\text{tributum capitis}\) or \(\text{ἐπικεφάλαιον}\) — "a charge on forms of property other than land."\(^42\) However, in contrast to the poll tax, capitation taxes were imposed on inhabitants of limited regions (not the whole country), and as a temporary measure due to some unforeseen expenses. The uneven chronological and geographical distribution of gifts after death (30 out of 57 – the second century CE; 27 out of 57 – Tebtynis) may therefore be explained in connection with military campaigns of Trajan and Marcus Aurelius, on the one hand, with their operating cost and the taxes that might be levied to cover it; and, on the other hand, with the rapid growth of Tebtynis which might require increased and additional taxes to be paid by those whose possessions were located in that village.

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\(^{39}\) See Scheidel 1999.

\(^{40}\) The above observation does not necessarily undermine the significance of the seasonal distribution of death declarations. The distribution still points to a deadline in December, and my task is to interpret this deadline in relation to the gifts after death.

\(^{41}\) In the documents I quote, the \(\sigmaύνταξις\) must mean poll tax, although \(\lambdaογραφία\) and \(\sigmaύνταξιμον\) were terms more commonly used (Tcherikover 1950).

\(^{42}\) Stevenson 1939, 51.
Of direct taxes, many forms of land-tax – mostly in kind\textsuperscript{43} – could also be burdensome for elderly Egyptians since cultivating the land grew difficult for them. The importance of being exempt from the land-tax is evident from sporadic references to it in gifts after death. In \textit{P.Oxy. II 265}, Dionysios acknowledges receipt of the dowry for his bride Sarapous, whose mother then makes a disposition to take effect after death. According to the document, the groom shall pay taxes for the estate granted\textsuperscript{44} every year, starting immediately.

Apparently, not only taxes but also such duties as a liturgy and a village impost – \(\epsilon\pi\beta\omicron\omicron\lambda\omicron\) – were considered as burdens to get rid of by means of underdeclaration. Only one donor from all extant gifts after death says that he ceded his land plot without \(\epsilon\pi\beta\omicron\omicron\lambda\omicron\) – \textit{P.Mich. XVIII 785} – which means, on the one hand, that it was a matter worth noting,\textsuperscript{45} and, on the other, that not many could boast it.

In the end, I must stress that the donors' intention to evade taxes, duties, and charges of any kind could be neither the reason for the appearance of the gifts after death, nor the only explanation of its persistence, as there never was the one standard levy which bothered Egyptians throughout the Greco-Roman period. Already in Ptolemaic Egypt, the gift after death appeared as a \textit{traditional instrument which allowed to modify the common rules of succession}. However, the scarcity of material from the Ptolemaic age (only \textit{BGU III 993 – 127 BCE}) proves that it was not a widespread practice. The new reality of subsequent periods – when the redistribution of ownership and liability could prove useful – might urge inhabitants of Egypt to adapt and develop their old tools for a new task, namely to remove the donor's tax-and-liturgy burden by putting it on the shoulders of younger members of the donor's family, thus building a new different kind of the \textit{gift after death} – the Roman \(\sigma\upsilon\gamma\chi\omega\rho\eta\mu\alpha\ \mu\epsilon\tau\alpha\eta\\) \(\tau\iota\nu\\) \(\tau\epsilon\lambda\epsilon\upsilon\tau\iota\nu\)\n
\textbf{Works Cited}


\textsuperscript{43} Almost all land plots granted through the extant g.a.d. consist of private or catocic land (which was factually the same in the Roman period), whose owners "almost invariably paid their land-taxes in wheat." Wallace 1938, 13.

\textsuperscript{44} It is likely, however, that in this document the landed property was given as a part of \textit{prosphora}, and not as a g.a.d.

\textsuperscript{45} As also follows from other documents, which use clauses guaranteeing that the land conveyed is free from \(\epsilon\pi\beta\omicron\omicron\lambda\omicron\). Wallace 1938, 21.


Scheidel 2001 = W. Scheidel, Death on the Nile, Disease and the Demography of Roman Egypt (Leiden 2001)

Stevenson 1939 = G.H. Stevenson, Roman Provincial Administration till the Age of the Antonines (Oxford 1939).


