Kelsey Museum 25069 front (top left) and back (bottom left) and Kelsey Museum 25095 front (top right) and back (bottom right).
Two Coptic Tax Receipts from Jeme in the Kelsey Museum

Johannes, son of Lazaros, scribe
Egypt, Medinet Habu (ancient Jeme)
Two ostraca inscribed in Coptic, KM 25069: 3 August 727 CE;
KM 25095: 28 August 727 CE
Slipped pottery with ink inscription, KM 25069: 7.5 × 5.3 × 0.9 cm;
KM 25095: 6.1 × 7.1 × 0.7 cm
Kelsey Museum of Archaeology purchase, 25069 and 25095

The collection of the Kelsey Museum of Archaeology includes a group of fifty-six tax receipts of the eighth century CE written in Coptic on the broken pieces of pottery known as ostraca. These related ostraca were acquired, along with over 200 others, by Coptic scholar Carl Schmidt for the Kelsey Museum in Egypt shortly before his death in 1938. Although lacking specific provenance, these tax receipts can, thanks to excavated parallels, be traced to a specific site: the Byzantine and early Islamic period town of Jeme, built in and around the Ramesses III temple complex at Medinet Habu, across the river from Luxor. The Kelsey tax receipts relate to a larger series of nearly 200 such receipts found in the course of the University of Chicago’s excavation at Medinet Habu. These receipts all come from the first few decades of the eighth century, when Egypt had been under Muslim rule for over a century but still largely retained the culture, language, and even the administrative practices of earlier Byzantine rule. An edition of the full group of Kelsey Museum Coptic tax receipts is in preparation, but two of the better preserved of these receipts, KM 25069 and 25095, provide insight into this relatively unprepossessing class of artifact.1

The two Kelsey tax receipts show the physical characteristics of nearly all such documents. They were written in ink, using a reed pen, in a cursive business hand on broken pieces of a very specific type of pottery: jars (sometimes with handles) of a medium grade of reddish clay, with a smoothed outer surface on which a whitish-yellow or pinkish-yellow slip was applied before firing. This pottery had many advantages for the scribe: its smoothness made it easier to write the relatively fine script preferred for business and legal documents, while the light-colored surface from the underlying slip made for maximum legibility at the time of writing (although it also has a tendency to allow the ink to fade or wear off over time, leaving a significant proportion of the tax receipts difficult to read). These two Kelsey tax receipts bear less typical features of their kind: countersignatures on the rougher, red clay on the back of the sherd.2
Coptic tax receipts are extremely formulaic. Most include basic information: name of the payer, amount of tax, witness and scribe, sometimes also the kind of tax, and other information. The receipts record taxes paid by individuals for different years of an administrative cycle known as the “Indiction,” a fifteen-year tax cycle introduced in the late third century CE and retained through the first few centuries of Muslim rule in Egypt. The two receipts illustrated here are closely related: both were for payments in the same amount, made in the 10th indiction year for an unspecified tax of the 9th indiction year. Both were drawn up by a man identified as Johannes, son of Lazaros, a well-attested Jeme scribe of the early eighth century, and both were countersigned on the back by a man named Andreas, also known from other tax receipts, identified as a pragmateutes, or agent. There are some differences between these two receipts: they were made for different taxpayers and on different dates. KM 25069 was inscribed for Theodore, son of Hello, on the 10th of Mesore in the 10th indiction (3 August 727); KM 25095 for Philotheos, son of Abraham, on the last day of year 10 (28 August 727). This latter receipt was also witnessed by a certain Joseph. The dates reveal that these two receipts were written only twenty-five days apart by the same scribe and endorsed on the back by the same agent.

Both of these receipts are for the same amount of money, described as a “half-tremiss.” The tremiss was one-third of the Byzantine gold coin known variously as a solidus, a nomisma, or a holokottinos and roughly equivalent to the Arab dinar. Tax receipts regularly record taxes as high as a solidus and as low as a half-tremiss, with the high-end solidus being the traditional diagraphon, or poll tax, on adult Christian males in the early Islamic period. So these half-tremiss payments were probably for more specialized taxes, paid in addition to the standard diagraphon. To give some idea of the buying power of these amounts of money, houses at Jeme sold for prices between 8 and 4 solidi, parts of houses (sales of which were more common) for between 1 and 4 1/3 solidi, and a solidus would buy 10 to 15 bushels of wheat. Elsewhere we see a young donkey sold for 2 tremisses, and twelve items of clothing for a tremiss. The half-tremiss would not have been a huge sum of money by contemporary standards, but it was still a significant amount in the life of an average inhabitant of Jeme.

The appearance of these two related tax receipts (and fifty-four others) in one collection raises questions about the archaeological context of the Jeme tax receipts in general: how did Carl Schmidt get fifty-six related tax receipts in (presumably) a single purchase? Of the nearly 200 similar tax receipts from the Chicago Medinet Habu excavations, most were found without definite context in debris; only twenty had archaeologically significant findspots. Of these twenty, most were
found individually, but a few were found in small groups of tax receipts (and sometimes other ostraca) in houses. The unifying factor in these groups seems to be that they were written by the same scribe, rather than coming from the same taxpayer as one might expect of receipts found in private houses. Both the small excavated groups and larger related groups from the same scribes seem to suggest that these receipts, either originals or copies, were retained as records by the scribes and disposed of as a group when they were no longer needed. The Kelsey Museum group must have come from such a disposal.

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Notes

1. These two ostraca were originally published by W. H. Worrell (1942) as O.Mich. Copt. 15 and 14 respectively. The information in the present essay is adapted from Wilfong 2004; for information about the town of Jeme in general, see Wilfong 2002, 1–22. Thanks to Robin Meador-Woodruff for facilitating work on these ostraca and to Sebastián Encina for helping with the images.

2. The pottery on which Coptic ostraca are written is rarely described and has never been systematically studied; E. Stefanski and M. Lichtheim (1952) can be seen as pioneers with their brief descriptions of the wares of the ostraca from the Medinet Habu excavations. KM 25069 and 25095 are similar in terms of ware: 25069 is medium pottery (5YR.5/3–4) with medium sand and a burnt core (5YR.4–5/1) with the exterior covered with a slip (10YR.8/2–4; color varies across surface of sherd), while 25095 is also medium pottery (10R.5/6) with medium sand, no core, slipped exterior (2.5YR.6/4). Full ware and color descriptions will be given in the final edition of the Kelsey tax receipts.

Works Cited


