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How Rome's administration of the Fiscus Judaicus accelerated the parting of the ways between Judaism and Christianity

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Part 1

The Roman perspective: *Fiscus Judaicus*

In the first part of this study I will focus on the general Roman policy towards Jews and Judaism. In this context it is important to consider the legal status of Jews within the Roman Empire, for which a firm basis can be found in the edict ‘to the rest of the world’ that was issued by the emperor Claudius in the year 41.¹¹

It will therefore be fit to permit the Jews, who are in the entire world under us, to keep their ancient customs without being hindered to do so (τὰ πάτρια ἔθη ἀνεπικωλύτως φυλάσσειν). And I do charge them also to use this my kindness to them with moderation, and not to show a contempt of the religious observances of other nations (μὴ τὰς τῶν ἄλλων ἔθνῶν δεισιδαιμονίας ἐξουθενίξειν), but to keep their own laws only. (Josephus, *Ant.* 19.290)

Included in these ‘ancient customs’ was the Jewish right to levy their temple tax and send this money to Jerusalem.¹²

After the destruction of the temple in Jerusalem by the Romans (in 70), the introduction of the Jewish tax changed this situation in a major way and in fact added an important second condition to living as a Jew in the Roman Empire: the obligation to pay a specific Roman tax (the first condition being ‘not to show a contempt of the religious observances of other nations’ as found in Claudius’ edict).

Two important dates are known with respect to this Roman financial institution, the first of which is obviously the year 70. Before this year all male Jews between the ages of twenty and fifty paid an annual tax of half a *shekel* (the equivalent of two Roman *denarii* or two Attic *drachmai*) to the temple in Jerusalem.¹³ After the destruction of this temple by the Romans,

¹¹ This edict followed the one that Claudius issued to settle the differences between Jews and Greeks in the city of Alexandria and for that reason was called ‘to the rest of the world’. These Jewish rights were actually a reinforcement of rights that had been given to Jews by Caesar and Augustus. See also Pucci Ben Zeev 1998: 328-342.

¹² Pucci Ben Zeev 1998: 376-377: documents under IV. *Autonomous Internal Administration*. See also the section about the role of the synagogue below.

¹³ Exod. 30.13, which is probably later than Neh. 10.32 where a yearly amount of a third part of a shekel is mentioned; Philo, *De Monarchia* 2.3; Josephus *Ant.* 3.8.2.

Vespasian introduced the Jewish tax (Greek: Ἰουδαϊκὸν τέλος) that was to be levied by the *fiscus Judaicus*. This ‘replaced’ the Jewish temple tax, but diverted the flow of money to Rome for the benefit of the temple of *Jupiter Capitolinus*.¹⁴ This temple of Jupiter on the Capitol had burnt down in the turbulent year 69 and immediately plans were made to rebuild it (in contrast to the Jewish temple), using funds that previously went to Jerusalem.

During the reign of Domitian (81 to 96), apparently some kind of problem arose concerning the levying of the Jewish tax¹⁵, which had to be solved by his successor Nerva (96 to 98). This solution was so important to Nerva that, as soon as he became emperor, he issued a coin to ‘publish’ this fact: *FISCI IVDAICI CALVMNIA SVBLATA* (‘the removal of the wrongful accusation of the *fiscus Judaicus*’).¹⁶ So besides the year of the destruction of the Jewish temple (70) the year 96 is the second important date with respect to this *fiscus*.

In the following three chapters I will look at the introduction of the Jewish tax by Vespasian and its general history (Chapter 1) and then focus on the mode of operation of the *fiscus Judaicus* under Domitian (Chapter 2) and the correction of this apparently abusive situation by Nerva (Chapter 3).

¹⁴ Josephus, *Bell. Jud.* 7.218, Cassius Dio, *Hist. Rom.* 65.7.2.

¹⁵ Suetonius, *Dom.* 12.2

¹⁶ See note 1.

Chapter 1

Introduction of the Jewish tax by Vespasian and its general history

1.1. Introduction

Two passages about the introduction of the Jewish tax by Vespasian have been preserved: one by Josephus and one by Cassius Dio. The first passage is by Josephus, who wrote most of his works during the reign of Domitian and for that reason is our earliest literary source:

φόρον δὲ τοῖς ὁπουδηποτοῦν οὖσιν Ἰουδαίοις ἐπέβαλεν, δύο δραχμᾶς ἕκαστον κελεύσας ἀνά πᾶν ἔτος εἰς τὸ Καπετώλιον φέρειν, ὥσπερ πρότερον εἰς τὸν ἐν Ἱεροσολύμοις νεῶν συνετέλουν.

He [Vespasian] also laid a tribute upon the Jews wheresoever they were, and enjoined every one of them to bring two drachmai every year into the Capitol, as they used to pay the same to the temple at Jerusalem. (*Bell. Jud.* 7.218)

This tells us, that every Jew (ἕκαστον) in the Roman Empire was made liable for the tax. From this short account it does not become clear whether the group of taxpayers changed in any way when the transition from temple tax to Jewish tax took place. The temple tax used to be paid by male Jews between the ages of twenty and fifty, and one could take ὥσπερ πρότερον to mean that these men were also the taxpayers of the newly instituted Roman tax. From other sources it is known that this was not the case: when Josephus wrote ἕκαστον ('every Jew'), this is probably what he meant to say without stressing the fact that this was a major change. So when he added: ὥσπερ πρότερον εἰς τὸν ἐν Ἱεροσολύμοις νεῶν συνετέλουν, he must have been referring to the rate of the tax (which is reflected in the translation). The number of taxpayers increased significantly compared to the previous situation, as will be seen.

The next sentences in Josephus' account of the Jewish war start a new section ('Such was the position of Jewish affairs at this date. But while Vespasian was now for the fourth year holding imperial sway...') and in this

way he seems to imply that the tax was proclaimed in the third year of Vespasian's reign.¹⁷

Our second source for the introduction of the Jewish tax is Cassius Dio (whose *Roman History* can be dated to the early third century):

οὕτω μὲν τὰ Ἱεροσόλυμα ἐν αὐτῇ τῇ τοῦ Κρόνου ἡμέρᾳ, ἣν μάλιστα ἔτι καὶ νῦν Ἰουδαῖοι σέβουσιν, ἐξώλετο. καὶ ἀπ' ἐκείνου δίδραχμον ἐταχθη τοὺς τὰ πάτρια αὐτῶν ἔθνη περιστέλλοντας τῷ Καπιτωλίῳ Δίῳ, κατ' ἔτος ἀποφέρειν.

Thus was Jerusalem destroyed on the very day of Saturn, the day which even now the Jews reverence most. From that time forth it was ordered that the Jews who continued to observe their ancestral customs should pay an annual tribute of two drachmai to Jupiter Capitoline. (*Hist. Rom.* 65.7.2)

In this passage by Cassius Dio, there is a tax liability for Jews ('who continued to observe their ancestral customs') from the time of the capturing of Jerusalem, which happened in the second year of Vespasian's reign. It may be noted that Cassius Dio mentions *Jupiter Capitolinus* whereas Josephus uses the more neutral εἰς τὸ Καπετώλιον as if to avoid the explicit message that this tax came to the benefit of a pagan god.

At first sight there seem to be two points of friction between the accounts of Josephus and Cassius Dio. The first one concerns the date at which the tax was introduced. This may have been the second (Cassius Dio) or the third year of Vespasian's reign (Josephus). This question will be answered in the next paragraphs. The second difference in the accounts seems to be with respect to the people who were supposed to pay the tax: 'every Jew' (Josephus) or only those Jews 'who continued to observe their ancestral customs' (Cassius Dio)? One should also ask the question whether this is a real difference or not.¹⁸ I think this is a real difference and assume that Cassius Dio is using a definition that was introduced by Nerva, applying it to the introduction of the tax by Vespasian. This issue will be taken up, when we reach the days of Nerva and it will be investigated what his reform of the *fiscus Judaicus* entailed (in Chapter 3).

¹⁷ *Bell. Jud.* 7.219.

¹⁸ Suetonius mentions the tax liability for the *gens* of the Jews in his passage about the *fiscus Judaicus* under Domitian: *imposita genti tributa*: 'the tribute levied upon their people' (*Dom.* 12.2), which is in line with Josephus' account.

From the passages above it does not become entirely clear from what moment the tax was to be paid by Jews. Was it right after the destruction of the temple (Cassius Dio) or did it start at a later date (Josephus)? Epigraphic evidence has proved both writers to be right: the tax was probably proclaimed in the third year of Vespasian, but retroactively the previous (second) year was also taken into account, resulting in a tax liability from the moment the temple was destroyed.¹⁹



Illustration 1: Vespasian 69-79, Sestertius

Obverse: IMP CAES VESPASIAN AVG P M TR P PP COS VII, Laureate head of Vespasian, whose official titles are mentioned on this coin: Imperator, Caesar, Augustus, Pontifex Maximus, in possession of the Tribunicia Potestas, Pater Patriae, Consul for the seventh time. Reverse: S·C in exergue, Hexastyle temple of Jupiter Optimus Maximus with the statues of Jupiter, Juno and Minerva. RIC II 577 (struck in 76).

The temple of Jupiter was destroyed in the civil strife of 69. Vespasian reconstructed this monument, making it even larger and greater, using the revenues from the fiscus Judaicus. This was celebrated on his coinage from the beginning of construction in 70/71, through its completion in 75/6 (this coin), and on to the end of his reign in 79. It was again destroyed in the year 80, during the reign of his eldest son Titus, and later rebuilt by his younger son, Domitian.

¹⁹ CPJ I 80-1, and CPJ II, 113-4. This was made clear by a number of tax receipts from Egypt that will also be referred to below. The first tax receipts are from Vespasian's fourth year as emperor, but with respect to payments belonging to his second year. (The calendars of Rome and Egypt were different when counting the years of the emperors. This means that according to Roman reckoning one should regard the first tax receipts as belonging to his third year, but for payments belonging to his first year! See note 27 for explanation of the confusing fact that Egyptian Jews apparently also paid for year 1.)

The *fiscus Judaicus* was probably based in Rome. A funerary inscription has been found to the honour of Titus Flavius Euschemon, ‘freedman of the emperor’, *qui fuit ab epistulis item procurator ad capitularia Iudaeorum*.²⁰ This freedman (probably of Vespasian or Titus)²¹ was in charge of the tax lists (*capitularia*) and as such at the head of the administration of the *fiscus Judaicus* in Rome.²² It is important to note that provincial *fisci* like, e.g., *Judaicus*, *Alexandrinus* and *Asiaticus* should be well distinguished from the *fiscus Caesaris*. The latter treasury was concerned with the private property of the Roman emperor, whereas the provincial *fisci* were formally part of the public treasury of the Roman people (*aerarium populi Romanorum*).²³

Whether the *fiscus Judaicus* already existed before the days of Vespasian as a separate treasury and was only given a headquarters in Rome as soon as its function changed (from only collecting taxes in Judaea to also collecting a specific tax from all Jews in the empire), is a question that is hard to answer.²⁴ Alpers has suggested that this provincial *fiscus* must have existed under its name of *fiscus Judaicus* at least since the days of Claudius, when Judaea became a separate Roman province (in 44), and perhaps even before that.²⁵ Since the year 6 CE the usual Roman poll-tax (*tributum capitis*, λαογραφία) had been levied from the inhabitants of Judaea. Furthermore, the existence of Judean balsam plantations is known, the proceeds of which

²⁰ *CIL* 4.8604 = *ILS* 1519. See also Ricci 1995.

²¹ Ricci 1995, 90.

²² Bruce 1964, 37, suggests that these *capitularia* could also refer to the Jewish poll-tax introduced in Judaea in 6 CE. See below for Alpers’ view (1995, 303), who thinks both taxes (*tributum capitis* levied from the residents of Judaea and the Jewish tax levied from all Jews in the Roman Empire) may have been collected by the *fiscus Judaicus*.

²³ Millar 1963, 32; Brunt 1966, 76; Alpers 1995, 307 (‘Filialkassen des *aerarium Saturni* in Rom’); but Ginsburg 1931, 281-2, following Rostowzef 1909, *Pauly-Wissowa*, VI, ‘Fiscus’, 2385, still assumes that the *fiscus Judaicus* was part of the *fiscus Caesaris*.

²⁴ Procurators of three provincial *fisci* are attested in Rome since Flavian times (Brunt 1966, 77; Alpers 1995, 301), although Alpers gives different reasons for their presence in Rome: for the *fiscus Judaicus* it was the empire-wide collection of the Jewish tax, which needed a central treasury (302). For the *fiscus Asiaticus* (281) and *fiscus Alexandrinus* (290) it was the fact that they brought in large amounts of money that were vital for running the empire. Alpers thinks that these treasuries remained in Asia and Alexandria but procurators were needed in Rome to inform the emperor on a regular basis about the positive balances.

²⁵ Alpers 1995, 301: ‘Als gesichert scheint nunmehr, dass dieser jüdische Fiskus als Provinzialkasse schon vor 70 n. Chr. existierte, er mithin *keine* für die nach 70 n. Chr. an den kapitolinischen Jupiter zu zahlende Judensteuer neu eingerichtete Kasse war!’

also came to the benefit of the '*fiscus*'.²⁶ This is a valuable suggestion by Alpers, but the fact remains that to date there are only two sources that combine *fiscus* and *Judaicus* explicitly: the passage in Suetonius (*Dom.* 12.2) and Nerva's coin. They both refer to the situation under the Flavian emperors.

1.2. The epigraphic and papyrological sources from Egypt

A number of epigraphic sources have been preserved in Egypt with regard to the Jewish tax. They provide more detailed information about the actual levying of this tax in the Roman province of Egypt. These helped answering the questions about the inception date mentioned above. Due to differences in the Roman and Egyptian calendars and the way to count the years of monarchs, it turned out that Egyptian Jews were charged retroactively for yet a further previous year.²⁷

The bulk of our evidence consists of 71 receipts for the Jewish tax on *ostraka* from the town of Apollinopolis Magna (Edfu), which have been collected in the *Corpus Papyrorum Judaicarum* (*CPJ*).²⁸ They cover the period from 71/72 to 116, from Vespasian to Trajan. Furthermore, there are two preserved papyri, one from Arsinoë (*CPJ* 421, from the year 73), which

²⁶ At this point mention should be made again of the distinction between the *fiscus* as referring to the private property of the Roman emperor and various separate provincial *fisci* that were formally not part of the *fiscus Caesaris* but of the *aerarium populi Romanorum*. In the case of the balsam plantations the question should be asked whether the proceeds went to the *fiscus* (and thus straight to the emperor) or to a provincial *fiscus* already labeled *Judaicus*. Alpers (1995, 295-301) thinks the second option to be the case.

²⁷ See also note 19. Since Egyptian officials apparently followed the instruction to collect the tax starting with Vespasian's second year, they actually had Egyptian Jews pay for a year in which the temple in Jerusalem still stood (the destruction took place around September 1, 70). According to Egyptian reckoning the second year of Vespasian (August 29, 69 to August 29, 70) corresponded roughly to his first year according to Roman reckoning (July 1, 69 to July 1, 70). His first 'Egyptian' year only lasted two months, because a new year in Egypt always started on August 29 or 30. This difference in calendars was used by the editors of *CPJ* to settle a discussion about the very nature of the tax receipts that had been found in Egypt. Some scholars had denied the possibility that they could have anything to do with the Jewish tax that had been introduced by Vespasian, because in some documents payments were registered for a year before the destruction of the temple, e.g., Juster 1914, Vol. II, 281, n. 2. The explanation given by the editors of *CPJ* for this remarkable fact has been convincing.

²⁸ *CPJ* 160-229. Another single receipt from the sixth year of the emperor Trajan can be found in the Thermenmuseum in Heerlen, the Netherlands (*O. Heerlen BL* 345); see Worp 1986, 192-193.

lists all persons that were liable for this tax in this town, and one from Karanis (*CPJ* 460 from 145/6 or 167/8), which has a short, but important reference to the Jewish tax.

Starting with the papyrus from Arsinoë, one immediately notes that tax liability was not limited to male Jews between 20 and 50 years of age, which had been the criterion for the Jewish temple tax. From the papyrus it becomes clear that also children (from the age of three onward) and women (the oldest woman being sixty-one years old) were liable for the tax.²⁹ In the receipts from Edfu one also finds evidence for this and proof of an even wider liability: the tax is paid by women (*CPJ* 168, 169, 171, 223), but also applies to Jewish slaves (only Trajanic evidence: *CPJ* 201, 206, 212, 218, 229).³⁰ This seems to imply that all members of a Jewish *familia* were made liable by Vespasian, which included wives, children and slaves. It also follows from this evidence that officials needed to update the register of taxpayers on a yearly basis by means of a special *epikrisis* (examination), since none of the existing administrations had this kind of information. The papyrus from Arsinoë is the result of such an *epikrisis* and in this case was used to add women and children to the five Jewish men that were already registered for the λαογραφία.

With regard to the name of this tax three different terms are used in the Egyptian sources. These are ἰουδαϊκὸν τέλεσμα ('Jewish tax'), τιμὴ δηναρίων δύο ἰουδαίων ('the price of two *denarii* of the Jews') and ἀπαρχαί ('first fruits'). The oldest receipts that have been preserved only mention the τιμὴ δηναρίων δύο ἰουδαίων and a rate of 8 drachmai and 2 obols.³¹ From this evidence it may be assumed that the Latin name for this tax was *duo*

²⁹ Wallace 1938, 170, assumes that the upper limit for the payment of the Jewish Tax was the age of 62: the same age limit as used for the regular poll-tax (λαογραφία).

³⁰ Since the age of the taxpayers is not mentioned on the *ostraka*, children cannot be recognized. Freed slaves were liable as well (*CPJ* 171, 179, 180, 199), but they probably also paid the temple tax (Ex. 30.12-15; Mishnah, *Shekalim* 1, 3 and 6; Tacitus, *Hist.* 5.5; see Bruce 1964, 35). This wider liability may also be the reason why one passage in rabbinic literature speaks of a much higher tax burden after the destruction of the temple: Johanan ben Zakkai in *Mekhilta, Ba-Hodesh* 1: 'You were unwilling to pay "Shekel" to Heaven (= God, i.e. the Temple) a Beka per head, now you have to pay fifteen Shekels in the kingdom of your enemies....'. This passage is quoted from Carlebach 1975-6, 3, who discusses this passage and regards it as a possible reference to the *fiscus Judaicus*, although it is difficult to decide whether this is really the case.

³¹ *CPJ* 160-166

denarii Judaeorum, but there is no further proof of that.³² One Roman *denarius* had the same value as one Attic *drachma* and this is why Josephus and Cassius Dio mention δύο δραχμᾶς and δίδραχμον as the charge for the tax in their Greek accounts. The Egyptian drachma had a lower value: the ‘price of two Roman *denarii*’ was the equivalent of eight Egyptian drachmai. The two extra obols are usually explained as some kind of surcharge for the fact that payment was made in a different currency.³³

The ἀπαρχαί or ‘first fruits’ are mentioned for the first time in relation to the fifth year of Vespasian and they added another Egyptian drachma to the tax.³⁴ Modern scholars are not really sure how to explain the ἀπαρχαί and sometimes not really notice the fact that they appear slightly later on the *ostraka*. Only Wallace takes full account of this and is probably right in assuming that this may be a unique Egyptian phenomenon, related to the Jewish temple of Onias.³⁵ This temple was the only other Jewish temple within the Roman Empire and was closed by the Romans a few years after the temple in Jerusalem had been destroyed.³⁶ This could very well explain the appearance of the ἀπαρχαί in these documents in the fifth year of Vespasian. In this explanation the one Egyptian drachma that was added to the tax, had previously been paid to the temple of Onias by Egyptian Jews and thus became part of the Jewish tax in Egypt after this temple also ceased to exist.

³² *CPJ* II, 113.

³³ Wallace 1938, 170, assumes that the entire amount of 8 drachmai and 2 obols was equal to two *denarii*; the editors of *CPJ* (II, 114) and Hemer 1973, 7 + note 11, think the 2 obols were a surcharge. For the ‘exchange rates’ within the Roman Empire, also see Harl 1996, 97-124.

³⁴ Egyptian reckoning: 29 August 72 to 29 August 73 CE, starting with *CPJ* 167 (March 73), *CPJ* 168 (April 73) and *CPJ* 421 (the Arsinoë papyrus from May 73)

³⁵ Wallace 1938, 176.

³⁶ Josephus, *Bell. Jud.* 7.10.

Illustration 2: EGYPTIAN COINS: At first two tetradrachms and one diobol were required to pay the annual amount of the Jewish tax for each taxpayer in Egypt. In Vespasian's fifth (Egyptian) year one drachm was added.



Egyptian tetradrachm from the second (Egyptian) year of Vespasian (August 69/70). On the reverse: Nike (Victory). RPC II 2412.



Egyptian diobol from the seventh (Egyptian) year of Vespasian (August 74/75). On the reverse: the Egyptian goddess Isis. RPC II 2445.



*Egyptian drachm from the eighth (Egyptian) year of Vespasian (August 75/76).
On the reverse: his son Titus as Caesar. RPC II 2447.*

During the reign of Domitian the term τιμὴ δηναρίων δύο ἰουδαίων was replaced by ἰουδαϊκὸν τέλεσμα on the *ostraka*. There is no need to assume some kind of reform or new conception of the tax to account for this fact.³⁷ What seems to be the case is that the separate listings of the τιμὴ δηναρίων δύο ἰουδαίων and the ἀπαρχαί disappeared within the course of a few years and ἰουδαϊκὸν τέλεσμα subsequently comprised both the τιμὴ δηναρίων δύο ἰουδαίων and the ἀπαρχαί, which were no longer explicitly mentioned on the receipts. The amounts that are listed change from 8 drachmai and 2 obols (τιμὴ δηναρίων δύο ἰουδαίων) plus 1 drachma (ἀπαρχαί) to one amount of 9 drachmai and 2 obols (ἰουδαϊκὸν τέλεσμα).

³⁷ As suggested by the editors of *CPJ* (I, 81 and II, 112-13): who assume: ‘some reform in the central administration of the *fiscus Judaicus*’ and also: ‘the change of name seems to reflect some fundamental change in the character of the tax itself’, for which: ‘the order, probably was proclaimed in Rome and was valid throughout the Empire’. Also Hemer 1973, 8: who speaks of ‘a distinct change of terminology somewhere between A.D. 89 and 92 which may reflect a change of official policy’. The gradual change in the language on the receipts over a number of years and the use of ἰουδαϊκὸν τέλεσμα in earlier documents, as described below, does not support a central decision taken in Rome with regard to the name in my view.

As an illustration of this it is useful to show two typical examples of these receipts, one from the days of Vespasian (*CPJ* 174) and one from Trajan's reign. (*CPJ* 204).

CPJ 174: (23rd June, 77 CE)

Νίκων Ἀντωνίου Ρούφου | τιμ(ῆς) δηναρίων δύο Ἰουδαίων | θ (ἔτους)
Οὐεσπασια(νου) (δραχμάς) η (δυοβόλους) | ἀπαρχ(ῶν) α. (ἔτους) θ
Παῦνι | 5 | κθ.

Nikon son of Antonius Rufus, in respect of the two-denar tax on the Jews for the 9th year of Vespasian, 8 drachmai 2 obols, in respect of the *aparchai*, 1. Year 9, Payni 29.

CPJ 204: (27th July, 106 CE)

Κλεπαρούς | Διδύμου | Ἰουδαϊκοῦ τελέσματος θ (ἔτους) Τραιανου
τοῦ κυρίου (δραχμάς) θ (δυοβόλους). | (ἔτους) θ Μεσορή γ.

Kleparous son of Didymos, in respect of the Jewish tax for the 9th year of our lord³⁸ Trajan, 9 drachmai 2 obols. Year 9, Mesore 3.

Despite the different wording on these *ostraka*, I do not see a fundamental change taking place here. This is corroborated by *CPJ* 421 from 73 CE (the papyrus from Arsinoë reflecting the first stage of the tax), which mentions Ἰουδαϊκὸν τέλος twice (in lines 154 and 172) and makes it clear in lines 205/6 that we are dealing with both the τιμὴ δηναρίων δύο Ἰουδαίων (not mentioned by name, but indicated by the amount of 8 drachmai and 2 obols as the charge for each of the fifteen persons) and the ἀπαρχαί (one amount of 15 drachmai mentioned by name). This is a strong indication that the Jewish tax (at least in Egypt) consisted of two separate 'sub-taxes' from a very early moment on. This view is also reinforced by the official title of the tax collector in Egypt: πράκτωρ [Ἰουδαϊκ]οῦ τελέσματος, which is found on an *ostrakon* from the reign of Titus.³⁹

During the reign of Domitian one only sees a gradual change in the language of the receipts, because the separate listings probably never had any real significance. They only originated for historical reasons at the

³⁸ The title 'lord' (κύριος) for the Roman emperor is only found once in the receipts for the emperors Vespasian (*CPJ* 160: one on a total of 19 receipts) and Titus (*CPJ* 181: one on a total of four receipts). For Domitian it is found three times (*CPJ* 188, 189 and 193: three on a total of eleven or twelve receipts). For Trajan it is only missing once (*CPJ* 202): 36 out of 37 receipts have the title 'lord' for Trajan (including the one from Heerlen).

³⁹ This title appears in one receipt: *CPJ* 181.

moment when the extra drachma was added to the tax in Egypt in Vespasian's fifth year (Egyptian reckoning). The innovation under Domitian should also be regarded as a 'gradual change', judging from a number of *ostraka* (CPJ 183-188) that seem to represent the transition period. These are the earliest receipts from Domitian's reign, which can be dated to the years 85, 88 and 89. CPJ 183 is exceptional in the sense that it is a receipt for a number of taxes, including the Jewish tax. It only mentions Ἰουδαϊκὸν τέλεσμα and the total amount of 9 drachmai and 2 obols. Then follow the last receipts that still have both the τιμὴ and the ἀπαρχαί (CPJ 183a-188), but no longer distinguish between the two amounts: only the total amount of 9 drachmai and 2 obols is listed. CPJ 187 may serve as an example for this type:

CPJ 187 (3rd August, 89 CE)
 Διέγ(ραψεν) Θήδετο(ς) Ἀλεξίω(νος) | τιμῆ(ς) δηναρίων δύο |
 Ἰουδαίων καὶ ἀπαρχῶν) η (ἔτους) | Δομιτιανοῦ (δραχμὰς) θ
 (δυσόβλους). | 5 | (ἔτους) η Μεσο(ρή) ι.
 Paid by Thedetos son of Alexion, in respect of the two-denar tax on the Jews and the *aparchai* for the 8th year of Domitian, 9 drachmai 2 obols. Year 8, Mesore 10.

Unfortunately three years are missing after these documents and then we only find Ἰουδαϊκὸν τέλεσμα on the receipts (starting with CPJ 189 from 92/3) with the odd exception of CPJ 214 (from the year 108, which has τιμῆς). This last receipt has a different format and is perhaps not related to the *fiscus Judaicus*, but could also have been issued for a different tax.⁴⁰

We do not have a receipt for the Jewish tax from the reign of Nerva and the question arises whether this is in any way significant, as has been suggested by some scholars who assume that Nerva abolished the tax.⁴¹

⁴⁰ See the comment of the editors of CPJ on this *ostrakon*. I do not think that the relation to CPJ 216 (same taxpayer, same year and same amount of 4 drachmai) makes it more likely that this receipt is also for the Jewish tax. The single use of τιμῆς could also point to another tax, as indicated by the editors (e.g., τιμὴ οἴνου or τιμὴ πυροῦ). Furthermore, the combination of CPJ 214 and 216 would have been more convincing if both amounts had added up to the total amount of 9 drachmai and 2 obols, instead of 8 drachmai.

⁴¹ Goodman 2007a, 81-89; 2007b, 469-75; Richardson and Shukster 1983, 42-4; these scholars claim that Nerva may have ended the collection of the Jewish tax altogether, which was then reintroduced by his successor Trajan as soon as he became emperor. This requires a radical reading of Nerva's *fiscus Judaicus* coin: in this case *FISCI IVDAICI CALVMNIA*

Statistically this lack of evidence from Nerva's reign represents no significant hiatus, since one could hardly expect receipts to have been issued in his name in more than one year (97). He was emperor for just sixteen months (from September 96 to January 98) and his name does not appear in any other document of the *CPJ* either, including receipts for a number of other taxes. Furthermore, also other years are missing with respect to the Jewish tax, the majority from Domitian's reign: these are his years 1, 2, 3, 5, 9, 10, and 11.⁴² From Trajan's reign the years 2, 5, 15 and 16 are missing. When we look at the whole collection of *ostraka* we find no clear break between Domitian and Trajan, indicating a change of policy by Nerva and a total reintroduction of the tax by Trajan. If we were to look for a significant change during the entire period from Vespasian to Trajan, the differences are most apparent between Titus and his brother Domitian. Not only are the early years of Domitian missing in the archive of the *ostraka*, also different names and families are found on them. In this respect there is sound proof for continuity between Vespasian and Titus on the one hand, and between Domitian and Trajan on the other.⁴³

The very last tax receipt is from the year 116 CE. After that there is no further evidence for the payment of the Jewish tax in Edfu. The reason for this sudden change is most likely accounted for by the outbreak of the Jewish revolt during the reign of Trajan in the years 115-117, which also hit Egypt. Perhaps the Jewish community of Edfu had to take refuge elsewhere or was even annihilated as a consequence of the revolt.⁴⁴ For a long period of time there is no proof of a Jewish presence in Edfu. The first documents after

SVBLATA needs to be interpreted as the abolition of the tax. In my chapter about Nerva's reform I will come back to this issue. In *CPJ* there is an ostrakon in Domitian's name that is dated to Nerva's reign (*CPJ* 193: 29 June 97), but this has been corrected by Whitehorne 1975, 121-122 (30 June 96) and further by Ziegler 1999, 170 (*CPJ* 193 = O. Edfou II 269: 29 June 96). These corrections have been kindly pointed out to me by Professor Worp.

⁴² 'Missing' in this case means both as date of the receipt and tax year for which the payment was meant. E.g., *CPJ* 191 is from Domitian's year 14 but is a payment for tax year 13.

⁴³ As noticed by Hemer 1973, 9: 'there is apparent continuity between Domitian and Trajan'.

⁴⁴ This is the most likely explanation for the sudden disappearance of tax receipts after 116: *CPJ* II, 109. Another explanation would be to assume that the Jewish community as a whole refused to pay the Jewish tax any longer in connection with the revolt, as suggested by Pucci 1981, 52, but this does not seem likely: other documents indicating a Jewish presence in Edfu also disappear after 116 CE.

116 are dated in the period between 151 and 165. They relate to one Jewish family, but no receipt for the Jewish tax has been found for this later period.⁴⁵

The tax did not disappear, which is made clear by the papyrus from Karanis (CPJ 460 from 145/6 or 167/8).⁴⁶ In this papyrus the total collection of tax from one year in Karanis is listed. On a total of over a thousand persons, there appears to have been only one Jew in Karanis at this time.⁴⁷ The total amount for the Jewish tax is 9 drachmai and 2 obols for this year. This means that the tax was still in existence in Egypt by the middle of the second century at a rate that had not changed since the early days.

1.3. Later evidence

Further literary proof of the existence of the Jewish tax in later centuries is also available.⁴⁸ The clearest example comes from one of the letters (*Ad Africanum* 14) of Origen, which can be dated to the first half of the third century. In this passage he explains that the Jews of Judaea in his days had a large degree of self-determination because of the tax they paid: ‘Now, for instance, that the Romans rule, and the Jews pay the half-shekel to them (καὶ Ἰουδαίων τὸ δίδραχμον αὐτοῖς τελούντων), how great power by the concession of Caesar the ethnarch has’ (according to Origen the ethnarch had the power to pass death sentences).

The tax may well have been abolished by the emperor Julian II (360-363).⁴⁹ He is known for his pro-Jewish sentiments as a contrast to his anti-Christian policies. At a moment when Christianity was no longer an illegal religion (having become a *religio licita* under Constantine in 313), Julian tried to turn back the clock and return to a situation where all nations would

⁴⁵ CPJ II, 118.

⁴⁶ On palaeographic grounds the papyrus is dated to the middle of the second century in the 9th year of either Antoninus Pius or Marcus Aurelius, since the name of the emperor has not been preserved.

⁴⁷ CPJ III, 17.

⁴⁸ One disputed example is Appian: *Syriacus Liber*, 50:251-253, who mentions the higher tax burden of Jews, compared to their neighbours, due to their ‘rebellions’. See Stern 1980, 179-181. Also one passage by Tertullian is considered to be a reference to the Jewish tax (*Apol.* 18). In this passage an explanation is given for the fact that Jews were still able to read the original writings in Hebrew (every Sabbath in the libraries of Ptolemy in Alexandria) that were used for the Greek translation of the Pentateuch in the Septuagint. According to Tertullian, they did so ‘under a tribute-liberty’ (*vectigalis libertas*).

⁴⁹ Juster 1914, Vol. II, 286; Ginsburg 1931, 290-1;

worship their own traditional gods instead of one universal god with the exclusion of all others, earning him the title ‘the Apostate’ in later Christian historiography. As a part of this grand scheme, he also made plans to have the temple in Jerusalem rebuilt so that the Jewish people would have their own temple again to make their sacrifices, but this was never accomplished.⁵⁰ In one of his letters (‘to the community of the Jews’), in which he also refers to his plans to have the sacred city of Jerusalem rebuilt, the following passage is found:

By far the most burdensome thing in the yoke of your slavery, even more than in times past, has been the fact that you were subjected to unauthorized ordinances and had to contribute an untold amount of money to the accounts of the treasury. Of this I used to see instances with my own eyes, and I have learned of more, by finding the records which are preserved against you. Moreover, when a tax was about to be levied on you again I prevented it, and compelled the impiety of such obloquy to cease here; and I threw into the fire the records against you that were stored in my desks⁵¹

This passage speaks of tax amounts that had to be paid exclusively by Jews. The Jewish tax, which was introduced by Vespasian and in the days of Julian would have been collected for almost three centuries, is likely to be one of the taxes that Julian abolished and of which he burnt the records. In combination with Julian’s plans for a new temple in Jerusalem this would make sense: the tax had been introduced after the destruction of the temple and could be abolished at the moment Julian decided to have it rebuilt.⁵²

1.4. The role of the synagogue

At this point it is useful to focus on the role of the synagogue with regard to the *fiscus Judaicus*, because this will be an important issue when in the next chapter I turn to the times of Domitian and the alleged abuses in relation to this *fiscus* during his reign. The evidence of literary sources (Josephus, Philo and the New Testament), archaeological finds and epigraphic material, point

⁵⁰ Shortly after his reign (in 381 CE) Christianity even became the official state religion of the Roman Empire.

⁵¹ Stern 1980, #486a.

⁵² Jones 1964, 947, thinks Julian is not referring to the Jewish tax in this letter: ‘Nothing is heard even of the poll tax of two *denarii* imposed by Vespasian, which probably lapsed during the third century inflation.’

to the fact that the synagogue was a widespread phenomenon in the Graeco-Roman world of the first century.⁵³ This was certainly the case in the eastern parts of the Roman Empire, but also in Rome itself. The focal point for each Jewish community in a specific city or town would be the synagogue.⁵⁴ This was the religious centre that played a major role on the Sabbath, but was also important for educational purposes, served as a Jewish court of law and, as is known from passages by Philo and Josephus, was used to collect the temple tax before the year 70.⁵⁵ This money was stored in the synagogue or some other building and was sent to the temple in Jerusalem once a year.

When taking a closer look at the collection of the temple tax through the synagogues, we find a very interesting passage by Josephus. This is an edict issued by Augustus, which accords the Jews of Asia ‘the right to follow their own customs in accordance with the law of their fathers’:

and that their sacred monies shall be inviolable and may be sent up to Jerusalem and delivered to the treasures in Jerusalem (...) and if anyone is caught stealing their sacred books or their sacred monies from a synagogue or a meeting room (ἐκ τε σαββατείου ἕκ τε ἀνδρώνος), he shall be regarded as sacrilegious (ιερόσυλον), and his property shall be confiscated to the public treasury of the Romans (τὸν βίον αὐτοῦ ἐνεχθῆναι εἰς τὸ δημόσιον τῶν Ῥωμαίων). (Josephus, *Ant.* 16.163-4)

In this case the right of the Jews ‘to follow their own customs in accordance with the law of their fathers’ (τοὺς Ἰουδαίους χρῆσθαι τοῖς ἰδίαις ἐθισμοῖς κατὰ τὸν πατριὸν αὐτῶν νόμον), explicitly included the inviolability of their ‘sacred monies’ (τὰ ἱερά χρήματα). Furthermore, the crime of theft of this money was to be punished by confiscation of the property of the perpetrators

⁵³ Levine 2000, 119-123; Binder 1999, 341.

⁵⁴ In 1960 the editors of *CPJ* (II, 109-110) wrote: ‘a community, like a synagogue, existed everywhere where Jews were domiciled’. More recent studies (see previous note) conclude the same.

⁵⁵ Philo, *De Spec. Leg.* 1.77-78, speaks in general about the ‘storehouse for the sacred things’ in ‘almost every city’ and the custom to select ‘sacred ambassadors’ to take this money to the temple in Jerusalem periodically. Further: *Legatio* 156-157, 291 and 312-316 about the policy of Augustus to grant the Jews the right to collect money and send this to Jerusalem. Also *Legatio* 216 about the gold and silver that was sent to Jerusalem from regions that were outside the Roman Empire: from ‘Babylon and many others of the satrapies of the east’. Josephus, *Ant.* 16.45.164.

on the charge of being ‘sacrilegious’. This property would come to the benefit of the Roman treasury: *aerarium populi Romanorum*.

The attractiveness of this money seems to have been a recurring problem for Jewish communities in the first century BCE. Not only common thieves were a threat, but also city authorities or even Roman officials were sometimes tempted to look for ways to confiscate this money.⁵⁶ Josephus lists a number of other edicts and letters from Roman officials in favour of Jewish communities that can also be dated to the reign of Augustus and should be seen in relation to his edict.⁵⁷

Vespasian ended this specific problem once and for all by ‘confiscating’ this money himself for the benefit of a different temple (*Jupiter Capitolinus*), even increasing the revenues by extending the liability for the Jewish tax when compared to the previous temple tax. From this moment on evasion of this tax by Jews was in all likelihood treated in the same manner as found in the edict mentioned above. It could be regarded as theft of sacred money and one may expect the punishment to have been the confiscation of the property of the tax evaders. This is one of the issues that need to be dealt with in my next chapter about the tax policy of Domitian.

So when it can be concluded that the synagogue played a prominent role in the collection of the temple tax before 70, the assumption that it became the most important source of information for the tax collectors of the Jewish tax does not seem unfounded. This is, e.g., also the opinion of L.A. Thompson:

The original tax-lists can hardly have been compiled without the co-operation (perhaps even as publicly avowed intermediaries) of the leaders of the various Jewish communities who must have provided the *fiscus* with lists of payers of the temple-dues.⁵⁸

Contacting the synagogue would also have been the easiest and quickest way for *fiscus* officials in order to obtain the information for the yearly *epikrisis* with regard to the Jewish men, women, children and slaves who were liable for the tax in any city. This is something that also will have to be kept in mind when I now turn to the reign of Domitian and his alleged harsh administration of the *fiscus Judaicus*.

⁵⁶ See also Cicero, *Pro Flacco* 28.66-69

⁵⁷ Josephus, *Ant.* 16.160-174; also Philo quotes one of those letters in *Legatio* 314-315.

⁵⁸ Thompson 1982, 333.