

TAX COLLECTORS. *See* Taxation, Greco-roman.

TAXATION, GRECO-ROMAN

Taxation in the Roman Empire often developed from the countries and kingdoms that had been incorporated. For example, on Sicily the corn tax was based on the tribute system established by King Hiero of Syracuse. Due to Rome's expansion, Roman citizens in Italy had not had to make a direct contribution to the finances of the state since 167 b.c. However, the provinces were expected to make a contribution to Rome through taxation, and this included those individuals who had received Roman citizenship.

1. Direct Taxation
2. The Census
3. Indirect Taxation
4. *Publicani* and Collection

1. Direct Taxation.

Rome assessed taxes in two main forms, first on the size of the land under cultivation (*tributum soli*), second on a poll tax (*tributum capitis*). Standardizing taxation systems became possible by taking an official census.

The *tributum soli* in effect taxed the produce of the land. There is some evidence that the *tributum soli* might have included all the equipment used to cultivate the land and processing the produce. In the Greek east, cities appointed magistrates, often known as the *dekaprotoi*, to be responsible for the collection of this tax. This group of ten may have originated as a committee that had been delegated the responsibility of deciding how to pay this sum. At Lykosura in the province of Achaia, the money raised by people attending the mysteries of the local cult went toward paying the tax (*SIG*³ 800). In the province of Syria, the *tributum capitis* was calculated at 1 percent.

There are some instances in which rich individuals became the benefactors of their city or even their province by paying a lump sum for taxation. F. Millar gives the example of a priest of the province of Macedonia paying for the whole province. At Tenos, an individual left a lump sum as a bequest so that its interest benefitted his fellow citizens (*IG* XII. v. 946).

2. The Census.

The provincial census was instituted by the emperor Augustus. In part this was to provide accurate information for the imposition of direct taxation, specifically the *tributum soli* and the *tributum capitis*. The evidence suggests that Gaul and perhaps Spain may have had a census in 27 b.c. (Dio Chrysostom *Or.* 43.22.5). Other Augustan censuses are recorded for the provinces of Lusitania and Syria. This may have included details of Roman citizens living in the provinces. The limited evidence suggests that a common pattern was that as provinces were incorporated, a census took place: this seems to have been the case for Judea, Cappadocia and Dacia. A census in the province of Syria during the governorship of Quirinius in a.d. 6 is attested in the funerary epitaph of Quintus Aemilius Secundus

Augustus (The Twelve Caesars)

(*CIL* III 6687). This may be linked to the “first enrollment” (*apographē prōtē*) mentioned by Luke (Lk 2:2). The *census* (Gk *kēnsos*) as the basis for taxation in Judea is referred to in the Gospels (Mt 22:17; Mk 12:14).

The edict for a census of a.d. 104 issued by Gaius Vibius Maximus, prefect of Egypt, is contained in a surviving papyrus (P. Lond 904 col. 2). People were instructed to return to their homes, and those unable to do so, perhaps through other responsibilities, were to register with an officer. Ulpian, writing in the early third century, gives further details about the arrangements for the census (see the section preserved in *Digest* 50.15.4). Each estate being assessed had to be defined by how much land was in cultivation, the numbers of olives and vines, the size of pasture and woodland. Individual details of slaves also had to be registered.

The responsibility for the census may have been with individual cities. For example, a detailed inscription from Messene in the province of Achaia dates to the period a.d. 35 to 44 (*IG* V.1,1432). It seems that the *polis* was expected to pay a tax of one hundred thousand *denarii*, and the means of raising it was by imposing a tax of 8 *obols* for every *mina* of value. Aristocles, the secretary to the members of the council, who devised the calculation, was even awarded an honorific statue.

3. Indirect Taxation.

Apart from direct taxation, there were various indirect taxes, known in the imperial period as *vectigalia*. These included a tax on the movement of goods (*portoria*) that was imposed at ports or crossing points between frontiers. Rates, based on the value of the goods, could vary enormously from 25 percent on the eastern frontier (benefitting from the luxury trade with the East) to as low as 2.5 percent for Asia. Although the attempt by Nero to abolish *vectigalia* in a.d. 58 was abandoned, new legislation concerning the *portoria* was prepared, and a detailed inscription of this period has come to light at Ephesus (Meijr and von Nijf, no. 109). This text includes details of which ports in the province could be used for import or export. Certain exemptions from the tax were made. These included material being carried on behalf of “the people of Rome,” anything carried for religious purposes and items taken for personal use on the journey.

Other indirect taxes included a sales tax, which was halved from 1 percent by Tiberius. Augustus introduced a sales tax for slaves that attracted 4 percent. When slaves received their manumission, they paid a 5 percent tax—established in the republican period—on the sum they paid to their former owner for the price of their freedom. This tax was initially collected by *publicani*, though from the reign of Claudius there is evidence to suggest that it was the responsibility of the imperial procurators. A tax on inheritance (*vicesima hereditatum*) was introduced by Augustus in a.d. 6 at a rate of 5 percent. This was introduced to pay for veterans leaving the army. Like the tax on slaves, it was initially collected by *publicani*.

Gk Greek

Nero (The Twelve Caesars)

Tiberius (The Twelve Caesars)

Claudius (The Twelve Caesars)

4. *Publicani* and Collection.

Under the republic Rome had collected both direct and indirect taxes through *publicani*. These individuals were private contractors who undertook the service for profit. Standard forms of contract were issued by the censors as a *lex censoria*. After the republic the nature of the *publicani* changed when they were no longer engaged in supplying the army or assisting with public buildings. Ulpian, writing in the early third century, noted that *publicani* were “those who enjoy the use of what belongs to the people—hence their name—whether they pay a *vectigal* to the people or gather in *tributum* . . . and all who lease anything from the *fiscus* are rightly called *publicani*.” For example, two *publicani* in the province of Africa made a dedication to Augustan Venus (*AE* 1923, no. 22). They refer to the fact that they were responsible for “the four public taxes of Africa,” presumably the *portoria*, the selling and freeing of slaves and inheritance.

During the republic some of the groups or companies of *publicani* had been quite large and thus had the power to ignore the control of the provincial governor and other Roman officials. Under the principate the oversight of the *publicani* was the role of the provincial procurator.

Income, designated in the East as *phoros*, might also be derived from land owned by the emperor or state; this income might be collected by *publicani*, as suggested from an inscription from Ephesus dating to a.d. 6/7 that refers to money *ex pecunia phorica* (*AE* 1968, 483). However, in the NT the term *phoros* (Lk 20:22; 23:2; Rom 13:6–7) might be interchangeable with *kēnsos*.

Publicani do not seem to have been popular individuals. They had various powers that could be open to abuse such as the impounding of goods that were suspected of not having been declared for taxation (*Dig. Just.* 39.4.7.1, 14, 16) and for confiscation of flocks using public pasture (*Dig. Just.* 47.8.2.20). Under Nero provincial governors were required to investigate complaints against *publicani* (Tacitus *Ann.* 51.1). In the Gospels *publicani* (Gk *telōnai*) are frequently associated with “sinners” (e.g., Lk 5:30; 7:34; 15:1; 18:11).

It appears that during the principate, and perhaps even under the late republic, cities were usually responsible for the collection of *tributum*. Under Julius Caesar, in 47 b.c., the cities of Asia rather than *publicani* became responsible for tax collection; their overall tax burden was cut at the same time (Appian *Civ. W.* 5.4; Dio Chrysostom *Or.* 42.6; Plutarch *Cases* 48; Mitchell). The same may also have been true for Judea, though at the time a client state (Josephus *Ant.* 14.10.5 §201), and other provinces in the East. In 31 b.c. Strabo (*Geog.* 10.5.3) records that his ship collected an ambassador from the island of Gyaros in the Aegean who was going to

NT New Testament

e.g. *exempli gratia*, for example

Julius (The Twelve Caesars)

Civ. W. Civil War (or *Pharsalia*)

Ant. Antiquities of the Jews

Geog. Geographica

ask Augustus that the island’s *phoros* be reduced from 150 *drachmae* to 100 *drachmae*. A similar reference to *phoros* exacted on a city comes in the anecdote about how in return for Apelles’s painting of Aphrodite Anadyomene, which had been dedicated in the Asclepeion, the people of Kos were given a reduction of 100 talents in their taxation (Strabo *Geog.* 14.2.19).

See also Roman Administration; Taxation, Jewish.

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TAXATION, JEWISH

Jews in the time of Jesus were subject to a complex system of religious and secular taxation, the extent and burden of which is difficult to determine. The Gospels reveal the scorn directed toward those who participated especially in the Roman customs system because they were presumed to be dishonest.

1. Roman Taxation in Judea and Galilee

2. Tax Collector

3. Temple Tax

1. Roman Taxation in Judea and Galilee.

When Rome annexed Judea in 63 b.c., the high priest Hyrcanus (see Hasmoneans) was given responsibility to pay tribute to Rome. Julius reduced the tribute in 47 b.c. from an uncertain amount (perhaps 33 percent of the harvest as under the Seleucids) to 12.5 percent of the harvest, and he remitted taxes in the sabbatical year (Josephus *Ant.* 14.10.6 §202). Herod was required initially to pay tribute for Idumea and Samaria, but this was remitted in 30 b.c., leaving him to raise his own revenues after the Roman fashion and presumably on a Roman scale (although he did occasionally reduce taxes during crises: Josephus *Ant.* 15.10.4 §365; 16.2.4 §64). After Herod’s death Rome allowed Antipas to raise tribute for Rome in Galilee and Perea, while Judea (after the deposition of Archelaus in a.d. 6) came under direct Roman control in the form of procurators, who probably made the Sanhedrin responsible for the collection of Roman dues (Josephus *J.W.* 2.17.1 §405).

ed. edition; editor(s), edited by

J.W. Jewish Wars

According to the larger of Josephus's two estimates, the total revenue of Herod's territories distributed after his death was 800 talents (Josephus *J.W.* 2.6.2–3 §§92–97; in *Ant.* 17.11.4 §§318–20 it is 600 talents), which is the equivalent of 4.8 million drachmae or day wages per annum. Population estimates vary, but if we estimate 250,000 working males, we can calculate that the average man worked about three weeks per year for the state. For those who lived close to the edge of poverty—and the majority of scholars think that there were many who did—this amount would be felt as a heavy burden.

1.1. Kinds of Taxes. There were three principal kinds of duties: the land tax, or *tributum soli*; the head tax, or *tributum capitis*; and the customs system. These must be distinguished in terms of liability and quantity.

1.1.1. Land Tax. The bulk of the tribute due to Rome was collected in the form of a tax on the produce of the land. This exempted those who did not own land, although tenant farmers certainly paid indirectly in the form of rent. Owners of small plots may also have been exempt. Itinerant laborers and others, such as fishermen, were by definition exempt, but there may have been other taxes that served to distribute liability to the nonagricultural sector. Residents of Jerusalem, for example, were subject to a house tax and a city sales tax (Josephus *Ant.* 18.4.3 §90; 19.6.3 §299). The amount (usually payable in grain) required for the land tax was probably fixed by landlords or other authorities based on estimates of a percentage of the likely yield: probably about one-tenth. Since these amounts were determined in advance, the obligation for revenues lost due to bad crops or individual bankruptcy had to be absorbed by distribution within the tax district.

So little information is available concerning crop yield, population, rents and taxes that it may never be possible to calculate the burden on the average farmer. General statements in the ancient sources are not conclusive. Josephus complains about Herod's high revenues, but he specifies the charge by reference to direct appropriation of the property of nobles (Josephus *Ant.* 17.12.2 §307). In another place Josephus describes pre-war Galilee as thriving (Josephus *J.W.* 3.3.2–4 §§42–50). He makes no reference to economic causes for the war, unless this is to be deduced from his accounts of the increase in banditry (presumably due to bankruptcy) in the decade before the war. Tacitus records a request (probably granted) for reduction of taxes in a.d. 17 (Tacitus *Ann.* 2.42), but he describes the region as peaceful during the reign of Tiberius (Tacitus *Hist.* 5.9). Neither the amount nor the impact of the land tax, therefore, can be determined with precision from the extant sources. It is likely, however, that most of those in the agricultural sector lived close enough to minimal subsistence to feel almost any amount of tribute as a threatened or real burden.

1.1.2. Head Tax. Another significant portion of tribute due to Rome was collected by means of the head tax. This tax involved a periodic census (Lk 2:1–5; Acts 5:37). The amount was probably one denarius, or one day's wage, per annum (Mt 22:19–21). Liability is more difficult to assess. That males aged fourteen to sixty-five paid

the tax seems consistent with Gospel accounts, but this does not preclude the possibility that men were assessed for their wives. It is also possible that, as in other parts of the empire, those who paid the land tax were exempted from the head tax.

1.1.3. Customs System. The Romans appropriated a longstanding system of tolls and duties collected at ports and at tax offices near city gates (Mk 2:11). Rates varied from 2 to 5 percent of value, but goods were subject to multiple taxation on long journeys. Rates and commissions were regulated by law, and from the time of Nero these were posted for inspection. But the complexity of the system and the assessor's power to determine value allowed for injustice. Still, given the prevalence of a village-based subsistence economy, liability was limited to those few who engaged in commercial travel through towns and cities. In these locations of large-scale exchange, tax collectors gathered—and were esteemed—like flies.

1.2. Tax Collection. The direct taxes (the land tax and the head tax) were collected by councils of Jewish leaders and their representatives on an annual basis. The indirect taxes of the customs system were “farmed”: the highest bidder paid in advance to collect taxes from a district. These were Jews, not “publicans” (a technical term for members of tax-collection organizations abolished by Julius Caesar in 30 b.c.). In this tax-farming system Rome received its money in advance, and the tax farmer made his living from commissions on tolls and customs. These were the “tax collectors” (*telōnai*) of the Gospels. A “chief tax collector,” such as Zacchaeus (Lk 19:1–10), was a tax farmer who supervised other collectors.

2. Tax Collector.

It is evident in the Gospels that the title itself is a term of abuse (Mt 5:46; 18:17) or a foil to the hypocrites (Lk 3:12; 7:29; 8:10–14). Elsewhere it is joined in vituperative apposition to “prostitutes” (Mt 21:31–32), and most commonly, “sinners” (e.g., Mk 2:15; Lk 15:1). This attitude was universal: the rabbis grouped tax collectors with “robbers” (*m. B. Qam.* 10:2), and Roman writers joined them with brothel-keepers (Dio Chrysostom, *Disc.* 14.14). The reasons for this scorn vary according to time, place and tax type.

2.1. Tax Farmers and Dishonesty. Some distinction was made between those who collected direct taxes and the tax farmers. The latter were constantly visible and clearly made a living from commissions. To stop people on the road and demand a portion of their goods certainly appeared to be institutionalized robbery, and the only apparent beneficiary was the tax farmer himself. Although the commission system was regulated, the power of the assessor to determine the value of some goods encouraged dishonesty. The instructions of John the Baptist to tax collectors (Lk 3:12–13) and the restitution pledge of Zacchaeus (Lk 19:8) are consistent with this tendency toward fraud.

Indeed, the practice of selling the office built into the system a disregard for the taxpayer: the highest bid translated into the most inflated assessments and the highest commissions. The fact that the tax farmer advanced the money meant that he had excessive wealth to begin with, and in an agrarian subsistence economy, usury was the most common source of such portable wealth. On this assumption,

the rabbis regarded as unclean (*see* Purity) any house entered by a tax farmer (*m. Tehar.* 7:6). A corollary to all of this is the practical observation that an occupation that depends for success on suspicion, intrusion, harassment and force tends not to attract the most pleasant personalities. These factors combine to suggest that one did not need to be victimized to share the general view of the tax farmer as an embodiment of dishonesty.

2.2. Tax Collectors and Rome. While tax farmers were scorned primarily for their dishonesty, collectors of direct taxes were despised for their collusion with Rome. This hatred was particularly intense in Judea, which was under direct Roman control. A visiting Galilean with a reputation for association with tax collectors (Lk 7:34; 19:1–10) might well have been suspected of disloyalty, in some minds even for paying the head tax (Mk 12:13–17). It is significant that the question posed to Jesus pertains to the lawfulness, not the amount, of the tax. Its evil was not in its quantity but in its quality: to a fiercely independent people who did not understand or acknowledge military and economic security afforded by the Roman presence, taxation was a painful symbol of conquest. Jewish labor enriched a distant idolater and his local military representatives. Jesus' answer is not intended to give sanction to Roman taxation but to expose the hypocrisy of the Pharisees, who ask the question only to force him to choose between popularity with the people and liability to secular law.

3. Temple Tax.

The half-shekel temple tax was derived from the one-third shekel temple tax of Nehemiah 10:32–33 and was raised to a half-shekel possibly under the influence of the half-shekel atonement price of Exodus 30:11–16 (cf. 2 Chron 24:6). The fund was used for temple maintenance and sacrifices.

3.1. Liability for the Temple Tax. Jewish males over the age of twenty (excepting priests: *m. Seqal.* 1:3–4), including those in the Diaspora, were subject to the temple tax. The half-shekel was the approximate equivalent of one day's wage, and it was assessed annually. None of the ancient sources, however, state that all Jews paid, and even the inference (e.g., from Josephus *Ant.* 14.7.2 §110 or *m. Seqal.* 1:4) may represent ideology rather than history. The Essenes, for example, interpreted Exodus 30:11–16 to require only one half-shekel per lifetime (4Q159 2:6–7).

After the war, Vespasian used the temple tax as a pretense for what amounted to a war indemnity, the *didrachmon*. Liability for this tax was expanded to women, children and slaves. The tax was now compulsory, and the proceeds went to the temple of Jupiter in Rome (Josephus *J.W.* 7.6.6 §218). The fact that the Jews had used their own temple fund for the war (Josephus *J.W.* 6.6.2 §335) contributed to this connection and perhaps to a limitation (at least initially) of the tax to Pharisees throughout the empire (possibly implied in Dio Cassius *Hist.* 65.7.2). Such a

situation would have exacerbated tensions between the Pharisees and other Jewish groups, including Christians.

3.2. Jesus and the Temple Tax. Matthew 17:24–27 uses the term *didrachma*. This may be an anachronistic reference to the temple tax, an attempt to speak to an issue in Matthew's community, or both. The passage does not imply that all Jews paid the tax, only that Jesus chose to do so. Indeed, the statement of Jesus that "the sons [of the king] are free" stresses voluntarism. If the passage is intended to speak to Matthew's community, it is understandable that questions of solidarity with the Jews would arise before the war, and more poignantly after the war if Pharisees were the focus of the *didrachmon*. It is less likely but also possible that by "sons of the king," Jesus is referring only to himself (and therefore only to exemption from the temple tax). But to the extent that the passage has implications for practice, it represents a conciliatory position motivated by love for the Jews.

See also Taxation, Greco-Roman.

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SBLSP SBL Seminar Papers

esp. especially

SBEC Studies in the Bible and Early Christianity

CRINT Compendia rerum iudaicarum ad novum testamentum

cf. *confer*, compare

Vespasian (The Twelve Caesars)

in Early Roman Palestine (63 b.c.e.—70 c.e.): The Evidence from Josephus”
(unpublished doctoral dissertation; Duke University, 1996).
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¹Porter, S. E., & Evans, C. A. (2000). *Dictionary of New Testament background : A compendium of contemporary biblical scholarship* (electronic ed.). Downers Grove, IL: InterVarsity Press.