



Publicans and Sinners

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PUBLICANS AND SINNERS

Finance and accounting appear to be indispensable to an ordered society. Peoples, governments, religions have come and gone, civilizations have developed and decayed, but bookkeeping in one form or another has attended their birth and their death. Without exaggeration it may be said that the keeping of accounts is a large part of the fundamental mechanism of society; it is a basic economic and moral control. And in a playful mood of exaggeration, if one were to regard the account as the end-product of civilization, there would be no difficulty in establishing the fact that the major part of our population has always been divided into those who keep accounts and those who provide material for them. The papyri have yielded an abundance of accounts, and numerous scholars have seen in them only contemptible trifles. This attitude reflects a pardonable ignorance. An account, whether it is a brief laborers' wage list from the estate of Apollonius in Ptolemaic Philadelphia or one of the three most extensive day books of tax payments from second-century Karanis, is in itself nothing. Only when it can be put against its proper background and seen as one moment in the history of an extensive development does it reveal its true significance. An account is a record of human activity. Unfortunately, it is a very partial and concise record, and much knowledge is required to read it correctly. The analysis of an account may yield directly a large body of information concerning the cost of labor, the cost of food and clothing, the financial obligations of a conquered people to its conquerors, but that is only a beginning. An account leads us naturally to the person who composed it, his methods of bookkeeping, which are the methods of his time, and the reasons for those methods; to the persons whose activities are recorded there; to the person for whom the account was prepared; to the nature of the business which binds these parties together; - in short, to investigation of the whole economic system which produced the account. In this light we must view the large body of tax accounts which the papyri have preserved for us. They are the result

and the mirror of the activities of an empire. They become intelligible and significant as the control of a vast system of collection, which provided the administration of an empire with its means of existence. Here I wish to direct attention to that large body of men who, willingly or unwillingly, shared with government in the ancient world over a long period, including the lifetime of Jesus, the sometimes profitable but otherwise thankless task of gathering in the revenues - namely, the tax-farmers.

Astonishing as it may seem to the uninitiated, the Christian theologian and the New Testament scholar have a very special interest in the history of ancient taxation and particularly in the methods of tax collection. Even before the baptism of Jesus we hear of a group of tax-farmers who came to John to be baptized. We are told that Matthew, one of the apostels and the traditional author of one of the canonical gospels, was a **τελώνης**, a "publican", a tax-farmer. Indeed, he was in the **τελώνιον**, the office where he carried on the business of tax-collection, when Jesus summoned him to his service. It was on Zacchaeus, an **ἀρχιτελώνης**, the head of a firm of tax-farmers at Jericho, that Jesus made an almost equally startling impression. Matthew devoted his life to Jesus; Zacchaeus gave half his fortune to the poor. These "publicans", evidently, were something more than materialistic business men with their noses sharpened on accounts. Yet the "publicans" of antiquity including those of Palestine have a foul reputation that lives after them. The Jews had no high opinion of them. One of their charges against Jesus is that he consorts with tax-farmers. Their hatred and contempt produce a telling phrase : **τελῶναι καὶ ἁμαρτωλοί**, "tax-farmers and sinners". The wealthy Zacchaeus is dismissed as **ἁμαρτωλὸς ἀνὴρ**, "a sinful man".

Jesus himself, though the tax-farmers were seemingly eager or at least openminded listeners, knew the value of the word *telones* as a symbol of a hated thing and did not hesitate to use it. In the Sermon on the Mount, as transmitted in the Gospel of Matthew, he warns his hearers that no moral excellence attaches to the love of one's friends. "Do not also the **τελῶναι**, the tax-farmers, do the same?" Nor to a salute that is offered only to those to whom one is bound by ties of blood. "Do not also the **ἐθνικοί**, the gentiles, the non-Jews, do the

same?" The Palestinian tax-farmers of Jesus' day were resident Jewish business men, yet Jesus apparently regards them as effectively excluded from participation in the Covenant as those unfortunate persons who were through birth deprived of the advantages enjoyed by the Chosen People. A tax-farmer, we may infer, had identified himself with the Roman conqueror; he had cut himself off. In the parallel passage in the Gospel of Luke, Jesus speaks neither of tax-farmers nor of gentiles. Both categories are covered by "sinners". At another time, Jesus discusses the treatment of an erring brother in the faith. If he remains impervious to reprimand, "let him be to you even as the gentile and the tax-farmer". The language of Jesus in the parable of the Pharisee and the Publican is particularly revealing. The pious Pharisee is made to say "God, I thank you that I am not even as the rest of men - thieves, cheats, adulterers - nor even as this tax-farmer". And the tax-farmer is made to condemn himself in his prayer: "God, have pity on me, the sinner". The word of course recalls that favorite phrase of the Pharisees and the scribes: "tax-farmers and sinners". After the departure of the disciples who had been sent by John to interview Jesus, the latter preached to the crowd regarding John, and "all the people, when they heard, and the tax-farmers, upheld the righteousness of God, as they had been baptized with John's baptism". The Greek word used here for "people" renders an idiomatic phrase by which the Jews commonly designated the great mass of the uninstructed. The writer who thus associated the tax-farmers with the "people" had a sufficiently low opinion of them, but Jesus, in recalling the baptism administered by John, allows them an even lower rating. In giving point to his parable of the two sons, he says, "the tax-farmers and the prostitutes are preceding you into the Kingdom of Heaven". And again, "you did not believe him, but the tax-farmers and the prostitutes believed him".

Evidently Jesus was no less vigorous than the Pharisees in his formal condemnation of tax-farmers. Certainly the great body of tax-farmers could not have regarded Jesus as their friend, although to be sure he was the friend of those who had repented and turned to better ways. But this is vague, and the question of Jesus' attitude toward the tax-farmer is far from simple. Did Jesus make a single group of tax-farmers, gentiles, sinners, thieves, cheats, adulterers, and prostitutes because they were all moral outlaws? Did Jesus

object to the occupation of a tax-collector as such? Or did Jesus hate as much as any loyal Jew the alliance with Roman interests that the occupation implied? Or did Jesus accept tax-collection as a normal social function, but repudiate the incidental extortionary practices which were a constant temptation to tax-farmers as they have been to other men from that time to this? Did a converted tax-farmer lay aside his trade necessarily, or was there an ethical plane on which he could continue gathering in taxes?

The attitude of John the Baptist is straightforward and eminently practical. When the tax-farmers earnestly asked, "What are we to do?" his reply was unequivocal : "Do not exact more than the amount indicated in your instructions" As the American translation has it : "Do not collect any more than you are authorized to." Or as Weymouth turns it : "Do not exact more than the legal amount." Evidently, John was possessed of a strongly realistic social and political sense. He said in effect, "You have entered into a contract with a government, by which you must abide. Each of you has undertaken to collect and transmit to that government the proceeds of a tax duly levied in your area. It is your duty so to do, but you have received schedules of taxation and you must be bound by them. In accepting baptism, you have indicated your determination to be honest collectors." I cannot see in John's simple statement even an implied repudiation of the occupation of a tax-farmer as a moral evil.

Jesus' attitude is not so easily established from the records. The payment of the **δίδραχμον**, the two-drachmae temple tax, raises in his mind a theoretical objection, but he sees no obstacle in the way of payment. The collectors of a tax for the use of the temple at Jerusalem do not come in for censure. In the same way, the payment of poll tax to a foreign power raised no genuine difficulty. If Jesus conceded that it might be paid, he conceded that it might be collected. He admitted in substance that, society being what it is, taxes and tax-collectors were necessary implications of the existing order. It is probably true that neither the temple tax nor the poll tax was collected by **τελῶναι**, tax-farmers. Since, however, the poll tax was collected for a foreign power, it would seem that he could not have objected to the collection of other morally indifferent taxes by that government or its agents. The occupation of a tax-farmer should not have been basically offensive to him.

Certainly there is nothing in the story of Zacchaeus which compels us to believe that his new-found resolution involved the sacrifice of his business. Zacchaeus rather resembles our own mighty men of wealth, whose acquisitiveness is responsible for so much that is embarrassing and whose generosity is responsible for so much that is hopeful in American civilization. There is even less clarity in Matthew's economic background after he joined the small group that accompanied Jesus in his travels. In the list of twelve disciples as given in the first Gospel, Matthew is described as "the tax-farmer". If we assume the identity of Matthew and Levi, the son of Alphaeus, he is again termed a tax-farmer in Luke's account of his call by Jesus. As a possibly wealthy tax-farmer, Matthew may not have regarded his physical presence in his office as necessary, but he would have been considerably embarrassed to neglect his contract with Rome. Matthew seems not to have become a fugitive, but there is evidence that his business career came to an end then or later, and that the Gospel story of his call is a dramatization of what must have been a much longer, more prosaic, more wearisome, more painful evolution. When Jesus made his now famous pronouncement on the slender chances of a rich man for heaven, the disciples were shocked to the very roots of their being. In the traditional Jewish view, wealth was one of the marks of God's favor. Peter was rudely shaken. Truly the world was upside down. "Look!" he said to Jesus, "we have cast away all possessions and followed you." Matthew was one of this courageous band. However, it is evident that Peter means to say only that the disciples have let go of all other interests to follow Jesus in his way up and down the country. All the circumstances of the story show that Peter was not prepared to condemn out of hand all gainful occupations. So far we might believe that Jesus' attitude was not much different from that of the precursor John. If business had to be carried on, that of a tax-farmer was no worse than any other. The only necessity was to carry on the business honestly.

But a feeling of uncertainty arises when Jesus makes a combination of his own : οἱ τελῶναι καὶ αἱ πόρναι, "the tax-farmers and the prostitutes". The collocation of words is disturbing. In the society in which Jesus moved, as in our own, there was no honest way of carrying on the business of a prostitute. Are we to infer that Jesus recognized no honest way of conducting the business

of a tax-farmer? Did tax-farmers and prostitutes fall easily into a phrase because they were both moral lepers? In the story of the Pharisee and the Publican, Jesus puts into the mouth of the Pharisee a similar combination in which "thieves, cheats, adulterers" take the place of "prostitutes". An adulterer was not honest or dishonest according to this or that modification. The term allows of no ambiguity. Was that equally the case in Jesus' thought with regard to tax-farmers? If this is so, the problem becomes vital. We shall want to know whether the basic immorality of tax-farming implied the like for all other forms of business, and in what this basic immorality consisted. We shall want to know why he singles out the tax-farmers for opprobrium. We shall want to know whether he is driven by the nationalistic bias which was natural to a conquered people, or by a desire for economic reform, or by purely religious and ethical considerations.

I am fully aware of the difficulty of determining Jesus' attitudes from the records that have come down to us. Their dates and particularly their structure are serious obstacles. On this terrain, as you know, the experts are in constant disagreement. My purpose, for the moment, is a more modest one. Within this battleground I have chosen but one detail, and with regard to it I have undertaken to suggest how the records are to be read. I am taking the gospels as literature to be enjoyed for its own sake. For the understanding of a piece of literature in and for itself is the indispensable first step toward its possible utilization for the purposes of historical investigation.

The gospels make no direct statement which might clarify Jesus' attitude toward the tax-farmers and answer the questions that I have raised. It has occurred to me that something may be done toward this end by attempting to answer a few questions regarding the tax-farmers themselves. Who were they? From what stratum of the population did they come? What exactly was their business? Just how profitable a business was it when conducted in strict accord with law? To what extent did they have the opportunities for extortion which they are supposed to have used so freely for their advantage? Unfortunately, the answer to these questions cannot be sought in the New Testament. The gospels appear to reflect the opinions of the Jewish population, which are strongly colored by

nationalistic bias and need have little to do with the real activities of the tax-farmers. The answer, in fact, cannot be sought in Palestine at all. Josephus, who might have enlightened us, has not done so. To clarify their position it is necessary to turn to the history of tax-farming, particularly with reference to Egypt, where the records are abundant. We have been frequently warned that evidence from Egypt must not be forthwith applied to any other province, but, as we shall see later, there are clear indications in the gospels that the system of tax-collection in Palestine resembled that of Egypt in important essentials.

First, a matter of definition. We currently speak of the *telonai* of the New Testament as tax-gatherers or tax-collectors. In a broad sense, that is perfectly true, but it involves a looseness of definition which is embarrassing on two counts. Under Augustus, the Roman government developed a system of tax-collection which made use of agents other than *telonai*. Furthermore, the use of the term "tax-collectors" prejudices the judgment of an important question of fiscal administration: How far were the *telonai* engaged in the actual collection of the taxes? The translation "tax-farmer" is safer, but not wholly accurate for the period with which we are concerned. A farmer is a lessee, and that conception of the tax-farmer's contract had only a very slow development in Roman law. Incidentally, with an eye to current American English, the use of farmer in the sense of lessee does not commend itself from any point of view. For us a farmer is a person who cultivates the soil whether by right of ownership or on lease, and I dare say that to the average educated American the word "tax-farmer" conveys no clear picture. Here again, in a small way, the philological method justifies itself. In all literalness, a *telones* is a tax-buyer, and his contract was not a *μίσθωσις*, a lease, but an *ὥνή*, a purchase, in Latin legal terminology, an *emptio-venditio*, not a *locatio-conductio*. The change from purchase to lease, however, was being effected in actuality long before the law was able to take cognizance of the fact. Our present estimate of the Palestinian *telonai* of the first century may lose its dramatic quality, but will gain considerably in historical sobriety by attending to the growth in government restriction which deprived them of the unrestricted control of their purchase. Nevertheless, tax-farmer is the only translation at once familiar and distinctive that we have, and I shall continue to use it.

A more serious popular confusion has resulted from the Latin translation *publicanus*, which has come into English as *publican*. The Roman *publican*, a knight and a member of a *societas publicanorum*, powerful in wealth and influence, would have blushed with shame at this lowly use of his professional title. The Greek New Testament spread abroad the infamy of the Palestinian tax-farmer as seen through Jewish eyes. When he was subsequently tricked out as a *publicanus*, he fell heir in addition to all the obloquy which had attached to his predatory Roman forerunners. The significant differences, I hope, will appear in the following discussion.

The point that has to be made clear at the start is that the Greek **τελώνης** and the Roman *publicanus* were not in origin cancerous growths in the social body. There came a moment in the history of the ancient world when they could have been eliminated to the good of all parties, but up to that time they had been functioning as a private, but indispensable agency of government for several centuries. The political constitution of the Greek city-states and of the Roman republic made no provision for a government bureau of tax-collection. The reason is evident. The magistrates were chosen for brief periods. They fulfilled military and civil duties, but were not prepared to undertake the specialized and arduous business of tax-collection. For the latter, a special training in method, an extensive organization, accumulated knowledge - in short, the characteristics of a permanent civil service are required. And the determining factor was the exaggerated democratic distrust of bureaucracy. In an environment where security was thought to lie in rotation of office, there would be installed a permanent bureau which would soon control the finances of the state. Obviously an impossibility. The state was compelled to turn to private individuals, who bought at auction the right to collect the taxes. The conditions governing the sale in the centers of the classical world - Athens and Rome - developed along different lines. In this matter, as in many others, the East and the West were divided.

In Athens of the fifth and fourth centuries before Christ, all indirect taxes were sold at auction to the highest bidders. Since these constituted the bulk of Athenian taxation, the state was interested in obtaining as high a bid as pos-

sible and in regulating the payment of the amount due from the successful bidder. Although in theory the contract between the state and the tax-farmer was purely private in character - an ordinary sale on the one hand, an ordinary purchase on the other - the importance to the city of the punctual payment of the proceeds of collection led to the promulgation of νόμοι τελωνικοί, laws regulating the conduct of the tax-farmer in his relations to government. Taxes were sold for one year only in the hope of stimulating competition among bidders, but in point of fact there was a tendency for tax-farmers to establish control of bidding. Tax-collection required the maintenance of a large force, which could not be assembled and disbanded without considerable financial loss. The tax-farmers were able to consult the records of tax proceeds in the office of the πωληταί, the officials in charge of the auction, and so determine the maximum bid that would allow a profit. They could further reduce competition by the formation of associations, tax-collection firms. When this happened, as it did not infrequently, the firm had no legal status in the government contract, which obligated only the principal member, the ἀρχώνης or τελωνάρχης. His associates had only private contracts with him. On the other hand, they might appear as his sureties, and in this capacity be liable to action in case of default on the part of the principal. The amount of the successful bid was paid in two installments, one-half, the προκαταβολή, the advance payment, in the first month before collection began as a guarantee of good faith, the other half, the προσκατάβλημα, the so-called additional payment, in the sixth month out of the proceeds of collection. If the tax-farmer failed in his second payment, he suffered ἀτιμία, loss of the rights of citizenship, and might be imprisoned. If payment was not made by the ninth prytany, his debt to the state was doubled and his property confiscated. If the sale of his property yielded more than his debt to the state, he received the surplus. If it yielded less, he and his descendants were deprived of citizenship until the remainder was paid. His sureties could be called on for payment at any step in the process.

This brief summary is sufficient to bring to light a striking lack of regard for the interest of the individual in the Greek city-state. All the regulations imposed by the state were aimed at enforcing prompt payment of the sums for which the tax-farmers had contracted. There is no sign that any attempt was

made to regulate the conduct of tax-farmers in the collection of the taxes which they had purchased. The taxes in actuality became the possession of the buyers; the purchase and sale were genuine. The collectors were faced with a maximum of temptation, and the grounds for the bad reputation that they earned were thus laid very early. The lack of external restraint was too great for human weakness. There is no doubt that the tax-farmers, who in the Greek cities were local capitalists, abused the absence of control to raise their profit above the usual interest-rate of 12 %/o. The condition might become unbearable if the collection of a tax fell into the hands of a speculator who was operating on borrowed capital.

Republican Rome provided the conditions for the growth of a class of tax-farmers known as publicans, the *ordo publicanorum*. They make their appearance very early and for the same reason as in the Greek city-states. So long as Rome's dominion did not extend beyond Latium, they resembled closely their fellows in the East or in Sicily, whose activities were restricted to a relatively small area and whose capital might be proportionately limited. But as Rome extended its territory, their field expanded, they formed associations - *societates publicanorum* - to provide larger resources; they were able to combine the various activities which had originally been carried on by individual publicani; as groups with joint capital they were able to undertake simultaneously contracts for the farming of taxes, the construction of public works, the cultivation of the public domain. Speculation and usury became for them important sources of revenue. With their increasing wealth, the growing complexity of their enterprises, and the gradual creation of large paid staffs for the competent conduct of their business, the individual lost his identity in the overshadowing importance and the necessary continuity of the association. The *societates* sought and obtained legal incorporation. The money, the credit, the organization at their disposal made them a power in the city. They were a class with whom the state must henceforth reckon. Since senators were excluded from commercial activity, the publicani were predominantly of the equestrian order, and became practically a closed social and economic class.

Their first great opportunity to become financial masters of the Mediterra-

nean fell to them with their purchase of the indirect taxes of Sicily - the portorium, harbor-duties, and the scriptura, a tax on the use of pasture-land. The magnitude of the Roman tax-companies may be judged from the fact that while Verres was governor of Sicily two societates were sufficient for exploiting the indirect revenues of the island. It is of the greatest importance for our purpose to note that they were unable to obtain control of the direct taxes, which remained in the hands of the native decumani. The latter, who worked over a smaller area and were not burdened with the enormous overhead of huge organizations, could outbid the Romans and still make a sufficient profit. The extension of the activities of the publicani into the eastern provinces came about under the Gracchi when they were allowed to buy up the direct taxes of Asia and Africa. Thereafter the opportunities for corruption grew daily. The cities of Asia suffered severely. The publicani came to terms with each town and agreed on the acceptance of fixed amounts. The towns gathered in the taxes themselves. This was a show of fiscal autonomy that in the end did not make sense. The publican firms lent money to the towns to enable them to meet their obligations, and the towns were soon in debt that could never end. By connivance with corrupt magistrates they impoverished the provinces to their own aggrandizement. This device of the self-perpetuating loan is a characteristic of predatory enterprises that unfortunately still flourishes. Ultimately, the publicani became a threat to the empire.

Julius Caesar struck the first blow at their power, but the unsettled conditions of the next years gave them a temporary respite. Augustus, however, took the matter in hand again, and their gradual suppression continued under subsequent emperors. The direct taxes paid by the provinces, the tributa and the stipendia, were taken out of their control. This was an obvious step since the cities had always directed the collection of these revenues under contract with the publicani. The same machinery of collection could be utilized by Rome. The indirect taxes, however, had been gathered in by the staffs of the publicani. The government was not ready to assume this burden. While the cities themselves continued in the case of direct taxes to sell the rights of collection to native tax-farmers, the latter, though doubtless wealthy men in their own communities, look less grim than tradition has depicted them after one

has taken a full-length portrait of the Roman publicani. And in the collection of the indirect taxes, the publicani were deprived of a large share of their power to abuse their privileges by the presence of the imperial procurators, who could prevent collusion between them and the magistrates.

This all too brief summary, which carries us into the first century of our era, is sufficient to bring to light the significant difference between the Roman publicani and the eastern telonai. The publicans against whom Julius Caesar and his successors took action had attained a position of wealth, power, and influence which made them practically the financial masters of the growing empire. Their suppression became a political necessity. That they were exhausting the provinces was in itself a secondary evil in the eyes of the Roman politicians. That they were the most monied class in Rome with a financial finger in every political pie was not consonant with the ambitions and aims of a principate. The eastern tax-farmers were by comparison negligible. Men of wealth and influence in their own communities they doubtless were, but their sphere of activity was limited; they were not banded together in corporations, and although they may not have overlooked any chance to practise fraud, as individuals or as small groups they were themselves held rigidly to the fulfillment of their contracts with thier cities.

For an understanding of the social, economic, and moral status of the Jewish tax-farmer of the first century of our era, we cannot do better than to turn to the abundant evidence for Egypt under the Ptolemies and the early Emperors. The decumani of Sicily would also be instructive, but since the *lex Hieronica* reveals its significance only by comparison with the Ptolemaic fiscal regulations, the latter, which fortunately are preserved in large measure, will give us the necessary criteria. And the conditions in Egypt are of particular interest because the Roman publicani never found any opportunities there. In the year 259-258 B.C., Ptolemy Philadelphus issued a set of νόμοι τελωνικοί, laws regulating the sale of revenues at auction. In 203-202 B.C., Ptolemy Euphron in a similar code regulated the sale of taxes in the Oxyrhynchite nome. From these sources it is evident that the Ptolemies, as was only natural, imitated the Greek model. Although with few exceptions all the revenues of the

Ptolemaic state were gathered in through the agency of tax-farmers, there never was any question of selling the revenues of the country to a single bidder. Sometimes a **νομός**, a nome, what the French might call a *département* or the English a county, would be involved; sometimes a **μερίς**, a meris, one of the three major divisions of the Arsinoite nome, the only nome to be so divided, the present Fayûm. As a rule, however, a tax-farmer bids for one or more of the taxes collected within the limits of a **κώμη**, a village. Occasionally sureties are produced for such small amounts that one cannot escape the inference that men with very limited capital were able to participate in the bidding when the area concerned was a single village. Under these conditions, the tax-farmer was more than likely to be a native of the village or at least the district. At any rate, with his relatively small means, he could not neglect the supervision of tax-collection on the spot. An absentee publicanus could face with equanimity the hatred of a far-off province, but any systematic attempt at extortion would make the Egyptian tax-farmer a very unpopular and a very uncomfortable man. But the Ptolemies left as little as possible to chance. In Athens, the government had provided with some care for its own protection, but nothing more. Ptolemaic Egypt sought to establish safeguards for each of the three parties involved : the government, the tax-farmer, and the taxpayer.

Our immediate concern is with the measures taken to guard the taxpayer against financial abuse. Nothing seems less likely than that a Hellenistic monarchy should have concerned itself with anything but its own income, but that is a short-sighted view which the early Ptolemies did not share. The country was their personal possession; they guarded it as such. In the first place, all crown officials were excluded under severe penalty from bidding at the annual auctions, from taking up a partnership in a firm of tax-farmers, and from acting as surety for a successful bidder. The point needs no emphasis. A crown employee who is also the holder of a government contract is a menace to his employer and to the subjects of his employer. Human nature cannot stand the strain of so equivocal a position. The actual collection of taxes was taken out of the hands of even the tax-farmers. The personnel of his office, the actual agents of collection, was determined at a conference of the tax-farmers and the government authorities of the nome. The personnel could not be changed

without the concurrence of the officials. Wages were fixed by the telonic laws, and were paid by the nome authorities out of the proceeds of collection. It was intended that the staff should represent a stable element with no personal interest in the returns. The tax-farmer, therefore, was not an actual collector, but he had both the right and the obligation to examine the operation of his bureau at every point. At the same time, his own supervision was limited by the presence of a paid government supervisor, the **ἑφορος**, who received 100 dr. a month. However, the really significant limitation of the tax-farmer's activity lay in his inability to proceed directly against a recalcitrant tax payer. It is quite clear that he was helpless without the cooperation of the nome officials. In other words, he did not obtain with his purchase the right of execution, the right to use force. In the matter of the **ἀπόμοιρα**, e.g., the tax of a sixth on vineyards and orchards, or of a tenth in the case of land granted to military settlers, failure to pay at the proper time resulted in a fine collected by the **οἰκονόμος**, the head of the administration of the nome. The amount of the fine was credited to the account of the tax-farmer, but he himself possessed no authority to take action against the person or the property of the taxpayer.

Perhaps the only weak link in the administrative chain which restricted the enterprise of the tax-farmer was the primary rôle which he played in the assessment of the property to be taxed. It was an obvious defect that the revenue laws did not provide paid assessors as part of the personnel. The tax-farmer stood to gain by high assessments, and the way was left open for dishonesty. On the other hand, between tax-farmer and taxpayer now stood a third party, the government, to which an afflicted subject might have recourse. Under prescribed conditions, a tax-farmer could distrain the property of a taxpayer, but an error in judgment would cost him dear. If he were not satisfied with the valuation submitted by the cultivator of an orchard, he could seize the crop and conduct the sale himself. If, however, the proceeds fell below the cultivator's estimate and the amount paid by the cultivator was consequently less than it would have been on his own valuation, the contractor was liable for the difference.

Now we arrive at a curious paradoxical discovery. Popular tradition makes

the gains of the tax-farmers considerable. They are regularly thought of as wealthy villains whose money bags grew heavier and more numerous yearly. In Egypt, at any rate, as we have seen, the smaller tax-contract, covering only a single village - and this must have been the usual kind - could not have required a background of much wealth. But there is a more striking fact. We may assume that in an ordinary good year the tax-farmer's return on his investment reached at least the usual 12 ^o/o which could be obtained on loans. It may have gone higher, but not a great deal. Otherwise the additional inducement of 5 ^o/o and later 10 ^o/o, which the government offered for the successful completion of the tax-farmer's contract, is hard to explain. The point is of interest and deserves a moment's attention. The contract as an *ὥνή*, a purchase, involved the transfer of government property, in this case a tax, and as such required the payment of the *ἐγκύκλιον*, the tax on transfers. In the time of Ptolemy Philadelphus this was 5 ^o/o; by the time of Epiphanes it had risen to 10 ^o/o. The tax-farmer was not required to pay this immediately. The amount was added to the price of the purchase, and he provided sureties for the total. If he fulfilled all the conditions of his contract, he was exempted from the payment of the additional 5 or 10 ^o/o. In other words, he was guaranteed a profit to that extent. It is evident that as early as the third century B.C. the government was in this way offering an inducement to tax-farmers to take up contracts, and inducements are not offered where profits are known to be excessive. The Ptolemies knew full well that the restrictions by which they almost converted independent tax-farmers into government agents would not permit glowing dreams of wealth. In fact, the records show that tax-farmers were sometimes unable to meet their obligations and in consequence both they and their sureties suffered severe losses.

With the growing selfishness and the dynastic difficulties of the later Ptolemies, the control of the Nile flood was relaxed and the Egyptian village became a less and less profitable investment for the tax-farmer. In all probability, he was not infrequently compelled to take up a contract which he did not desire. The problem of finding purchasers was to some extent alleviated under the early Roman emperors by restricting the sale to indirect taxes - custom duties, tolls, market-taxes, trade-taxes, and the like. The direct taxes were now

collected through government agents known as praktors. Of the Egyptian tax-farmer in the Roman period we know very little. In other branches of administration Augustus made few essential changes, and there is at present no reason to suppose that he relieved the tax -farmer of the limitations that the Ptolemies had placed upon him. The right to make assessments was still his important weapon of abuse. Professor Reinmuth has recently published fragments of two edicts of the second century A.D. concerning malpractice on the part of tax-farmers. His words are instructive : "Although telones was syonymous with extortion and oppression, this text is almost alone in recording their evil actions in the period of the empire." He is able to cite only one other document, a Berlin papyrus, also of the second century, in which complaint is made that tax-farmers were trying to collect a tax on an inheritance although a receipt for its payment had been issued.

Attempts by tax-farmers to abuse their privileges for personal enrichment and complaints by taxpayers must have been frequent in all periods. This is the sort of thing for which a sensible man needs no evidence. History cannot be written without regard to the eternal verities of human nature. The paucity of evidence may be due only to the whims of the capricious goddess who guides the fortune of discoverers. Yet, if several hundred such complaints were preserved, we should be no nearer the truth. A complaint is not proof of the crime. The desire to avoid payment of a tax is little short of universal, and concealments of property as well as protests against high assessments are not unknown even in our enlightened age. It should weigh with us somewhat that in the first century of our era the Egyptian government experienced considerable difficulty in getting tax-farmers to take up contracts willingly. The business was not profitable.

Whereas for Egypt there is a relative abundance of information, we are rather poorly off for Palestine. With the meager evidence at our disposal, we can arrive at best at only a general notion of the position of tax-farmers in first-century Palestine. The questions of special interest are : From what social and economic strata did they come? How numerous were they? With how many branches of taxation were they associated? To what extent had they the power of oppression and exploitation? To none of these questions can an incontrovertible answer be given, but certain points of view have greater probability

than others. The tax-farmers of the New Testament have nothing to do with the Roman publicani, who were still enormously wealthy in the early years of the first century but were losing their grip on the provinces. The tax-farmers whom Jesus knew seem to be, like those of Egypt, local men, bourgeois respectable business men, such as business men usually are, sometimes truly wealthy, sometimes with only the façade of wealth, now honest, now dishonest, occasionally sheer speculators. Compared with the bulk of peasants and artisans, they doubtless had a look of enviable distinction. But, as we saw in Egypt, a man need not be wealthy to assume the burden of a minor tax collected over a restricted area. Nevertheless, in contrast to the growing poverty of the small landholder who was being converted into a tenant farmer and the increasing number of unemployed daylaborers, the tax-farmers were definitely men of substance, whose sympathies might be expected to be with the capitalist minority. To the nationalist opposition which was engendered by the equivocal position of the tax-farmers in relation to their fellow Jews and to Rome, might naturally be added the emotional elements of class antagonism.

This resentment might be emphasized if the tax-farmers were so numerous as to be encountered on the streets and elsewhere daily. The writers of the gospel accounts were apparently under this impression, but the tendency in folk-literature to exaggerate numbers to heighten the effect is not surprising, any more than the tendency to develop variant versions of a tale and to accept them all. The tax-farmers and their taxes were certainly never absent for long from the thoughts and conversation of the people, and the impression of number preserved in the gospels may be simply the reflection of a mental state. Whatever their number, the tax-farmers were the objects of bitter hate because they were helping the foreigner to administer the country and because they were the collectors of taxes. The feeling that taxes are an evil imposition and that that there is no wrong in evading payment of them is not wholly absent even in democratic countries. The tax-collector, rather more than the bill-collector, becomes in the thought of many persons Public Enemy No. 1.

Rostovtseff has accepted the idea that tax-farmers were extremely numerous in Palestine, and the complementary idea that the system of farming the taxes was in use in the first century not only for customs and exice duties, but for taxes in general. This view involves an inherent improbability. At a time

when the activities of tax-farmers were being seriously restricted in other parts of the empire, we are to suppose that Palestine was an exception. It is more likely, as Ginsburg believes, that there too only the indirect taxes were being sold. Even so, when we consider the number of trade routes which crossed the country, the prevalence of local toll barriers, the numerous local markets, we may still believe that the tax-farmers were sufficiently numerous to be noticeable.

That tax-farmers and taxpayers were frequently at odds need not surprise us. Considering the smouldering hatred of the Jews for anything that suggested Rome, even an honest tax-farmer would have had to exercise superhuman tact in order to avoid an occasional clash with an unwilling taxpayer. But then a tax-farmer was neither more nor less honest than other men. He might abuse his position from time to time if the chance of concealment seemed good, and yet not pass beyond the bounds of ordinary human conduct. Nor should we forget that he had constantly to reckon with the opposition of the Jews; he was obliged to suppose that they on their side were likely to make false declarations, to forge receipts, - in short, to resort to all the shifts that evasion might suggest. And the tax-farmer would have no more heated enemy than the man who had been caught in a dishonest intention. It is salutary to remember that the Jews did not recognize as valid the financial obligations which were enforced by a heathen overlord. If you do not owe, then there is no dishonesty in seeking to avoid payment. The life of the Jewish people in those days was not easy, and in the heart of the Jewish tax-farmer, unless it were made of stone, there would be set up a grave emotional disturbance.

The gospels do fortunately give us a solid piece of information regarding the limited capacity of the tax-farmer for oppression and extortion. Zacchaeus, in his newfound enthusiasm for the person of Jesus, exclaims : "Look, the half of my property, master, I shall give to the poor, and if I have forced anything out of anyone by laying false information, I am ready to return it fourfold." The word which Zacchaeus uses is **ἐσυκοφάντησα**. The word is of Athenian origin and means to play the part of an informer. Subsequently, it designated the activity of a dishonest informer, and so meant to bring false charges. But for us the importance of the word lies in the implied subordination of the tax-farmer

to government officials. The tax-farmer might bring charges, but he could not proceed on his own authority to imprisonment of an alleged offender or to confiscation of property. We have seen that the taxpayer enjoyed a similar safeguard in Egypt. But the Jew was unable to look at such safeguards in reasonable perspective. He wished to be rid of Rome and all its agents.

Evidently, the attitude of the Jewish people toward their fellow Jews who bought the right to collect taxes is easy to understand, but what did Jesus think of all this? Klausner cites Jesus' contemptuous references to tax-farmers as one of the few indications of nationalism in his thought. There was doubtless a strain of nationalism in Jesus, but it had nothing to do with Roman and Jewish politics; it was purely religious. The message of the Kingdom of God must first be brought to the Jews. Certainly to Jesus, who had come out of a village of carpenters in Galilee and whose heart went out to the poor, the tax-farmers were men of wealth, and perhaps men of wealth par excellence since they literally bought money with money. It is axiomatic that they were not ripe for the Kingdom. They, like the old-established families of Judaea with their extensive landed properties, had less chance of being admitted into the Kingdom than a camel of going through the eye of a needle. But Jesus did not turn aside from those who had missed the way, however harsh he may have been with inveterate and unrepentant sinners or with those who would not listen to his teaching. The gospels, at least, create the impression that the tax-farmers were not the least willing among his listeners. And I hope I have shown that their morals and manners were not inferior to those of other business men of their time. Why then should Jesus have singled them out, and linked them with social outlaws like prostitutes and adulterers? Why should he have implied that they were morally sick? They seem in reality to have been no better and no worse than other respectable, middleclass Jews. As I read the gospels, I find no room to doubt that Jesus felt a great pity and a great anger when he contemplated those who lived for the accumulation of wealth and the enjoyment of the good things of this life; they had no share in the world to come. The poor and the afflicted are the natural citizens of God's Kingdom, which would not be long delayed. But the rich man could repent and give his goods to the poor and be himself poor. In Jesus' eyes the Sadducee, the Pharisee, the rich proprietor, the tax-

farmer, the prostitute, the adulterer, the thief, - these were all on an equal footing as candidates for admission to the Kingdom. They had only to repent and be saved.

The observation has often been made that certain of the parables of Jesus create moral difficulties unless his intention is understood. Jesus made large concessions to the limitation of his audiences. He used freely the facts of their experience even when these were not edifying, and turned them to account for the propagation of his message. His seemingly contemptuous references to tax-farmers must be taken in the light of the same pedagogical method. The political conditions which we have examined account fully for the Jewish hatred of tax-farmers. From the point of view of Jewish nationalism, it would be hard to fall lower than a tax-farmer. In this hatred Jesus had a weapon forged ready to his hand. Jesus may have been unwise but he was not the less truthful, as he saw the truth, and not the less effective, when he recounted to the priests and the elders of the people the brief parable of the two sons, the one promising but disobeying, the other refusing but obedient, and pointed the moral with a pronouncement that would be both repugnant and incredible to his audience : "The tax-farmers and the prostitutes are preceding you into the Kingdom of God."

I have been rash in attempting to define Jesus' attitude toward a social and economic group. The effort can never be altogether successful. The gospels give us anything but a complete account of his life; they are not in their present form contemporary records; and their episodic character not only results in conflicting testimony but also sets a trap for our historical conscience since the episodes may come from different sources and different times. However, Jesus was destined to be the most influential figure of the Western world; we cannot avoid trying to fix his dominant attitudes.

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