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Women taxpayers in Roman Judæa

Michaël GIRARDIN

Translated by Andrew Rubens

During Judæa's existence as a Roman province, that is between the years 6 and 135 CE,¹ various financial systems, several of which were fiscal in nature,² existed in the region, on account of the

¹ On Judæa's administrative status, see Eck 2007: 42-43; Faoro 2011: 120-123 and 156-157; Labbé 2012: 292-361; Mason 2016: 239-245; Weikert 2016: 334-335; Eck 2017: 94-96; and Garribba 2020: 82-84. Administered by a prefect (until 41 CE) and then by a procurator (from 44 until the great revolt), Judæa belonged to the *provincia* ruled by the *legatus pro praetore* of Syria. After the 66-70 revolt, it became a province under direct control, initially headed by a *pro praetore* governor, but senatorial from the year 117. Simon bar Kokhba's revolt, which took place between 132 and 135, ended in a *damnatio memoriae* for Judæa: thereafter, the territory was known as the province of Syria Palaestina. The *damnatio* may have been called for after the war by Greek-speaking resident groups to distance themselves from the Jewish rebels, as Eck has claimed. See in particular Eck 2007: 139 ff. and Eck 2012: 263 (which dates the change to the year 136).

² The word "fiscal" here is used in accordance with contemporary fiscal law studies, which provide a means towards rigorous definition of the subject. For a survey of such research, see Girardin 2022: 37-43. The conclusion drawn is that fiscal refers to "any transfer of value from an individual or collective to an authority that expects this from them periodically or on certain specific occasions". Regularity is not a factor, and neither is the nature of the authority, nor even monetization.

autonomy allowed to local elites in administering the Jewish people.³ The variety of different groups, each with their own financial structures, reflected the diversity of norms and of interpretations of the Torah towards the end of Second Temple Judaism.⁴ During this period, not all Jewish communities recognized the authority of the Temple. The Temple collected a number of obligatory annual payments, established through the Torah. This can be straightforwardly described as an autonomous fiscal system, hidden behind the euphemism of “offering”.⁵ It existed in parallel with the provincial tribute system, which was run by town and village elites and paid to the governor.⁶ But some of these groups also raised funds from their members, such as the Essenes, who followed a rule in the Damascus Document (CD XIV, 12-13), paying their “inspectors” and “judges” the equivalent of two days salary every month, as a sign of submission to what they saw as legitimate authorities. Groups attached to synagogues also collected compulsory alms from their congregations, sometimes without their consent.⁷ A substantial proportion of these sectarian contributions continued after the destruction of the Temple: while its destruction put an end to the priestly financial system, parallel systems were not thereby abolished. The rabbinic school was particularly forward in claiming the tithes previously collected by the priests, and pushed for the continuation of a good number of the levies which were supposed to be eliminated.⁸ In fact, the rabbis relinquished only the half-shekel Temple tax, which was then taken by the Romans to supplement the *fiscus Iudaicus*.⁹ As

The only indispensable element to take into account is the relation of domination inherent in the subordinate’s payment to their superior.

³ For a recent survey of this autonomy, see Garribba 2020: 97-141.

⁴ For a comprehensive survey of these systems and their interactions, see Girardin 2022.

⁵ For more on the Temple’s approach, here referred to as an “offering” system to highlight the importance of symbolism in ancient sources, see Girardin 2022: 85-115.

⁶ On the fiscal system of the province, see Girardin 2022: 319-323, which includes numerous bibliographic references. The term “tribute” is used here for simplicity’s sake, in contrast with the “offering” system.

⁷ Safrai 1995: 191.

⁸ Hamidović 2018.

⁹ Girardin 2022: 416-420.

rabbinic sources conserve a significant amount of material predating the period of their composition, they cannot be neglected when studying the realities of Roman Judæa: for our present purposes, they trace the line connecting these realities to their own era.¹⁰

Fortunately, there are also extant contemporary documents, discovered among the famous Dead Sea Scrolls manuscripts. The fiscal documentation from Judæa is essentially made up of provisional accounts, as well as some receipts and other individual documents. During the course of the Bar Kokhba war (132-135 CE), around thirty of these documents ended up in a cave in Wadi Murabba'at, eighteen kilometres from Qumran. They were discovered in 1951 and published around a decade later.¹¹ Although the majority of the records were written in Greek, even if that Greek shows evidence of Aramaic being spoken, three were actually written in Aramaic.¹² According to the researchers who published them, the former were probably produced by the Roman administration, or at least by local agents, employed by local communities on behalf of the Roman authorities, whereas the others are evidence of the rebel Bar Kokhba administration and its war effort against the Romans.¹³ The hypothesis is a likely one.¹⁴ It seems to be confirmed by an analysis along those lines, comparing the fiscal differences between the Greek documents and the Aramaic ones. One of the most noticeable differences is the presence of at least four women's names in the Mur 10 document,¹⁵ (which includes ten names, seven of which are fully legible), while no woman appears in the Greek documents, out of a total of 81 readable names.¹⁶

¹⁰ On the value of using rabbinical literature to reconstruct the *realia* of the Roman era, see, among the many studies on the subject, Safrai 1999; Friedheim 2006 and Batsch 2007.

¹¹ Benoit, Milik & De Vaux 1961. The documents in question are those numbered Mur 8-10; 89-107 and 118-125. For a study of the fiscal data found in the archive, see Girardin 2019.

¹² Girardin 2018.

¹³ Roman tax was collected by local agents, who were recruited by local elites; they had little contact with actual Roman authorities.

¹⁴ Cotton 1999.

¹⁵ The women referred to are Joanna, daughter of Hani; the daughter of 'Unnah; Mariam; and Mariamme.

¹⁶ There is one exception in Ελληνις γυνή, "a Greek woman", a reading proposed by the editors of Mur 120, fragment C, 1.7, but the reading is far from certain.

Although the mention is brief, this evidence of tax payments in their own name by Judæan women over this short period raises questions around the fiscal status of *peregrinae* women in Roman Judæa. The highly complex and particularly vast question of the status of women in ancient Judaism is beyond the purview of this article.¹⁷ Rather, the intention is to contribute to the topic by adding a perspective from fiscal history to the administrative history of women in Antiquity. In practice, as we will examine, no school truly permitted women to pay Temple or community taxes, so they were left out of the system of payments that validated the identity of Jewish men by uniting them around their God. At the same time, the corpus of Roman legal texts shows that women had tribute taxes imposed upon them earlier than men did, so they were subjugated to Roman power at an earlier age than men. With the context of this ambiguous status, the appearance of four women's names among the taxpayers of the Bar Kokhba revolt implies that the rebel leader actively included women in contributing to the war effort and therefore offered them a place in the messianic state he hoped to establish.

Female taxpayers in ancient Judæa

The basis of the inquiry relies on the identification of the Mur 10 parchment as being fiscal in nature, but this has already been established.¹⁸ The question of its date is equally complex, but the fact that these provisional accounts were found among a selection of documents dating from the revolt suggests that most of the documents date from the time of Bar Kokhba.¹⁹

In total, 91 individual names can be reliably distinguished in the Murabba'at fiscal documentation.

¹⁷ In 2016, no. 44 of *Clio*, edited by Leora Auslander and Sylvie Steinberg, was partly dedicated to this subject, focusing on the relationship between Judaism, gender and religion from Antiquity to the present. See also Biale 1984; Ilan 1995 and Marks 2008. *Peregrini* (men) and *peregrinae* (women) were free inhabitants of Roman provinces who were not Roman citizens.

¹⁸ As well as the comments in Benoit, Milik & Devaux 1961: 215, see Girardin 2019: 12-19.

¹⁹ With a few exceptions which do not bear on the present article. See Cotton 1999: 223-224 and Eshel, Broshi & Jull 2005: 45-50. The documents are Mur 22, 25, 29 and 30. The Mur 18 parchment is explicitly dated to year 3 of Nero's reign. Mur 19 dates to 71 CE and Mur 17 seems to date to eight centuries before the revolt. Mur 8, one of the three documents usually dated to the time of Bar

The third premise under question is the identification of the specific taxes. Unfortunately, there has only been one attempt to sketch out a picture of Jewish fiscal policy from the various documents which have come down to us from the revolt. William Horbury devotes two pages to the handwritten letters of the rebel leader (discovered at Murabba'at and at Naḥal Ḥever)²⁰ and to the tenancy contracts issued by his treasury, in which he identifies a tithe, a demand for beasts of burden, and anchorage rights at the port of Ein Gedi on the Dead Sea.²¹ Unfortunately, he does not examine the three parchments, Mur 8, 9 and 10. To return to our inquiry, Mur 8 lists payments in grain, while Mur 9 and 10 list payments in coin. The two modes of payment are also in evidence in the Greek documents, sometimes on the same parchment.²² Mur 9 lists payments of almost identical amounts (around two tetradrachms per person), as does Mur 10 (one denarius and eight obols). From this data the existence of a poll tax can be inferred: that is to say, not a payment based on a prior census declaration, such as the Roman *tributum capitis*, but rather a strictly flat-rate payment between taxpayers, or at least one that was the same for taxpayers of the same grade. Bar Kokhba therefore seems not to have simply turned the whole Roman fiscal system to his account, but rather established at least one new tax. Or, we could allow, since the taxes in question paid by the taxpayers were those that went to local authorities who would then pay the Roman tribute, that we are dealing with a reappropriation of local Jewish taxes, giving an indication of what fiscal structures looked like in the lower levels of the Roman system in previous years.²³

Kokhba, was attributed to the first revolt (66-70 CE) in Wise 2012: 313, but without definitive evidence. In any case, Mur 9 and Mur 10, which are clearly similar, have been dated to the Bar Kokhba revolt by all authors. The names of the women feature on the Mur 10 parchment.

²⁰ The Naḥal Ḥever documents do not form part of the discussion here. The history of Babatha, a young Jewish woman who died during the Bar Kokhba war and whose entire archive has been preserved, is a key source for women's financial history. However, it relates to the province of Arabia, where she spent her entire life, and not the province of Judæa, where she died.

²¹ Horbury 2014: 353-354.

²² Girardin 2019: 21-24.

²³ See Girardin 2022: 319-323, with bibliography.

In that case, however, how is the difference in the value of the poll tax from Mur 9 and that of Mur 10 to be explained? The taxpayers on the former document had to pay four times more than those listed on the latter. Deflation may be the answer, since the documents, especially those from Naḥal Ḥever, show a very strong increase in value in the tetradrachm and the denarius at the end of the war.²⁴ It is therefore not inconceivable that, at the end of the war, a denarius and eight obols could have the same value as two tetradrachms in the months or years prior. On the other hand, it could be that the needs of the revolt led to an increased fiscal burden during the war and that the later amount is the greater. Ultimately, it could be that the two poll taxes existed simultaneously: either spread across the territory in rebel hands, or as fiscal systems used in different civic areas.

Whatever the case may be, we can observe that at least four women were named by the tax authorities as taxpayers, that is, they were recognised as legitimate interlocutors by the rebel administration.

This was not a complete break from women's fiscal situation during the Roman period, but rather represents an evolution. *Peregrinae* women were not invisible to the Roman tax authorities. They appeared, however, not as taxpayers, but as possessions. *Peregrinae* women were declared in the *professio* of their father or husband, along with the names of household members and the list of goods and real estate.²⁵ They were registered in the census, as Mary, mother of Jesus was, according to Luke (Luke 2: 5). This is demonstrated in the famous Apamea inscription, in which the *eques* Quintus Aemilius Secundus states that under the orders of Publius Sulpicius Quirinius he counted one hundred and seventeen thousand men and women among the citizens of Apamea in Syria.²⁶ The women had the same obligation to pay tax, and were even taxed earlier than men, as according to Ulpian they were subject to taxation from the age of twelve in Syria, whereas men were only taxed

²⁴ Eshel 2003: 104.

²⁵ Nicolet 1988: 133-144; Guerrero Lebrón 2012: 115. For an example of a *professio* from Egypt, see Bagnall, Frier & Rutherford 1997, sp. 19-20.

²⁶ *CIL* [*Corporis inscriptionum Latinarum*] III, 6687 = *CIL*, V, 136 = *ILS* 2683. For a recent transcription and translation, see Labbé 2012: 78-79.

at fourteen.²⁷ That is, they were counted as taxable for their father or husband, who, as the head of the household, was the only official taxpayer. It is even possible that Jewish families had to settle specific levies for women: in Egypt at the time, women were also subject to a wool tax.²⁸ As for miscellaneous taxes such as the *portoria* (customs and excise duties and tolls), as it was merchandise being taxed and not the carrier, it is likely that many women were also liable. Finally, after the war of 66-70 which led to the destruction of the Temple in Jerusalem, the Romans decided to impose payment on females from the age of three, the same as males, thus affirming the submission of Jewish women, as well as men, to Roman power, and their god to Jupiter.²⁹

Peregrinae women were therefore not invisible to the Roman tax authorities; however, they occupied a subaltern position. Taxes are, in effect, primarily a political assertion. To tax is to affirm domination, to pay signifies submission. This principle is largely understood in fiscal law, in social psychology's treatment of tax and in fiscal sociology.³⁰ But to apply this reality to the situation under consideration, in which women became tax-liable at a younger age than men, brings a broader perspective on the social hierarchy into focus. From the age of twelve, a young girl in the household became a tax burden. This may have played a role in the desire to marry off girls very young. From the age of twelve, women became the state's subjects, whereas men remained independent for another two years.

Women and religious taxation

This relationship was reversed in the context of the other tax system levied upon Jews in the Roman era. Rome was not the only authority

²⁷ *Digeste* L, 15, 3.

²⁸ Muhs 2005: 8.

²⁹ Hemer 1973: 10; Thompson 1982: 333; Hadas-Lebel 1984: 11; Goodman 1989: 40.

³⁰ Among many such examples, note this quotation from Lamarque, Négrin & Ayrault 2014: 10: "The legal framework in which a taxpayer can be forced by the state to pay tax debt derives directly from the law which establishes their status as a debtor. No act of volition by the taxpayer is admissible within this legal relationship, which is determined unilaterally in both principle and content. Fiscal obligation essentially translates a relationship of dependence, one of the

in play: the Jews recognized the supremacy of God above all. This supremacy manifested materially in a significant number of fiscal obligations, in the form of monetary offerings, in-kind offerings and even obligatory sacrifices. The amounts were prescribed, the due dates were fixed by the priesthood and collection was undertaken by designated collectors.³¹ When Roman authority imposed itself on Judæa, with the census of Quirinius, who was made responsible for establishing a land register in 6 CE, there was a revolt led by one Judas of Galilee. He called for an uprising against Roman taxes, in the name of fundamental loyalty to the only true Lord of the Jewish people.³² Thus the two fiscal systems were placed in opposition, expressing the power of two different authorities, which some considered to be in tension. Judas claimed that one could not obey both God and Caesar. He founded the “fourth philosophy”, which led to the creation of the Sicarii, the terrorists who murdered Jews who accepted Roman dominion. Others did not share this view, such as the early Christians, for whom Jesus’s saying “render unto Caesar the things that are Caesar’s, and unto God the things that are God’s” permitted the co-existence of two domains of authority.³³

This other fiscal duty, however, which made manifest not foreign domination (like a tribute), but the omnipotence of God, and which was presented as a voluntary, if prescribed, offering, seems to have been overwhelmingly claimed as part of Jewish identity in ancient times. Even if over-confident sources must be taken with a pinch of salt, often being more prescriptive than descriptive, and even if we can find indications of “offering-dodging”, the crucial point remains that the half-shekel tax, brought in by the Hasmoneans in the second

narrowest possible.” Further, on page 18: fiscal law “is always a law of inequality between the tax authority and the taxpayers”.

³¹ For an overview of these levies and an argument for their being fiscal in nature, even though they belonged to the religious sphere, see Girardin 2022: 85-115.

³² Girardin 2022: 296-305.

³³ Matthew 22: 21; Mark 12: 17; Luke 20: 25. See also *The Gospel of Thomas*, 100. This interpretation of Jesus’s aphorism is currently a subject of debate, as many researchers seek to read it as a refusal to pay tax. However, this does not seem to be how early Christians understood it: see the *First Apology of Justin*, XVII, 2, or Luke 23: 2, which specifies that the accusation of tax refusal levelled at Jesus is a lie.

century BCE, persuaded even diaspora Jews to send two denarii to Jerusalem every year. Moreover, in the time of Jesus, the Pharisees used the tax to cross the boundary of the sacred, a way for the people to symbolically enter the Temple despite the interdictions of the Sadducees.³⁴ In a religious context, payment still signified submission, but it was an ennobling submission, distinguishing the pious man from the impious, the Jew from the “pagan”. In quite paradoxical fashion, although women were subject to the tribute earlier than men, they were excluded from the offering.

This exclusion must nonetheless be strongly qualified: women, like men, had a duty to provide a certain number of sacrifices. The status of women in the corpus of Jewish normative texts goes far beyond the scope of this article. However, if we examine what a woman was specifically expected to pay to the God of Jerusalem, we principally find sacrifices connected to menstrual impurity, or to ritual impurity around childbirth (Leviticus 12).³⁵ Their function was to cancel out the impurity, which proscribed all commerce with men, and even any social interaction. On the other hand, the half-shekel, with its importance for Jewish identity as described above, was not required from women. According to the Mishna, a rabbinic code dating from the early years of the third century CE, if a young man paid a half-shekel before his twentieth birthday, the error bound him going forward, and he had to keep paying (Shekalim tractate I, 3). If the money came from a woman or a slave, however, it was accepted but the payer was not bound to pay again in future (Shekalim I, 5). Strictly speaking, women were not liable for the tax. This did not mean they were forbidden from paying, but they remained outside the system, at least for this school deriving from the Pharisees.

Women’s participation in the payment of the half-shekel Temple tax is only attested to indirectly, in the 73 CE decision by the Emperor Vespasian to require an annual payment of two denarii

³⁴ Mishna, Shekalim tractate, III, 3. According to the rabbis, family members of Rabbi Gamaliel (who is mentioned in Acts 5: 34-39) stirred the people to cheer them when they came to the temple to pay the half-shekel.

³⁵ On menstruation, see Leviticus 15: 19-33. The rules around menstrual impurity are discussed in the Mishna and in the Talmud, in the Niddah tractate.

from women as well as men from the age of three. This does not prove that payment by women was widespread, since the age from which taxpayers of the former half-shekel were obliged to contribute was twenty. The decision was essentially symbolic, locking in future payments from all Jews who were alive when the Temple fell. Nonetheless, there are women's names in a list of payers of a tax of the same amount in Egypt in the fifth century BCE.³⁶ If it does not actually refer to the same tax, it still shows that women had a tendency to pay, even when the taxes were not required from them.³⁷ The fact that the rabbis deliberated over what to do with a woman's half-shekel offering suggests that these offerings did occur in the era when the tax was collected. There are other indications that female piety could be expressed through payments, for example among the early Christians, who interpreted this as a "ministry" from Jesus.³⁸ Jesus himself refers to a poor widow who hands over the last coins she has, her "mite", for the collection (Mark 12: 41-44; Luke 21.2-4) and condemns the teachers of the law who "devour widows' houses" (Luke 20.47), taking money for their teachings. Similarly, Paul condemns men who go to the houses of weak women desirous of learning (2 Timothy 3: 6-7). It thus appears that the image of the pious woman who wishes to donate money, just like a man, was part of the general panorama of Roman Judæa.

In order to understand this paradoxical relationship that women had to offerings, a quick digression on a legal distinction may prove useful. French law distinguishes between the *redevable*, the person liable for the tax and the *contribuable*, who bears its cost. While the

³⁶ See especially the commentary in Cowley 1923: 65-76.

³⁷ The amount does not entail continuity, especially as it was paid to the Elephantine Temple in Egypt and not the Temple in Jerusalem. Indeed, the half-shekel was levied in the desert by Moses, in order to establish the Tabernacle (Exodus 30). It was levied again, in the same one-off manner, by Jehoash to restore the damaged Temple (2 Kings 12.5-17; 2 Chronicles 24.8-14). The Hasmoneans raised it once again, this time on an annual basis. Like Jehoash or the Hasmoneans, any Jewish group could levy a half-shekel tax for its own needs, as long as the amount could be justified by divine command, however circumstantial.

³⁸ Luke 8.2-3, which includes the verb "to minister" (from which derives the word "deaconess"). He lists Joanna, wife of Chuza, and "others" such as Mary Magdalene. See also Acts 9.36-39 (Tabitha).

redevable is the person who is officially named as paying the tax, the *contribuable* is the person who really shoulders the burden. The classic example is VAT: this is paid by the seller, who adds its cost to the price of their merchandise, so that it is the consumer who ends up bearing the cost of a tax which *de jure* falls on the seller. This distinction can help with understanding the position of women who paid religious taxes in Judæa: while they were not liable for tax, that is to say they were not recognized by the fiscal authorities and had no duty to them, in at least some cases they wished to be *contribuables*, i.e. to pay anyway. They thus belong under a legal category known as “fiscal zeal”, paying beyond what is required, or in the absence of any demand for payment, for a variety of personal reasons. In this manner, women initiated a relationship with the priestly authorities, or one might say directly with the divinity, without this having been desired by the beneficiary of the money that was being paid. Pragmatically, the rabbis decided that the money would be accepted, and this generally seems to have been the case wherever women’s names are found on the lists of offerings (and in particular on inscriptions in synagogues in the diaspora from the first century onwards).³⁹ They did not, however, include the names of these women on their fiscal documents, leaving them independent of such a relationship for subsequent years. Each time the women wished to establish it, they would have to repeat the endeavour. At the risk of anachronism, one could say that their money fell under a “profit and loss account”, without truly being incorporated into the functioning of the system.

In fact, as was the case with tribute, women were primarily in a subaltern position, appearing largely as beneficiaries of charity obligations. The third tithe is an example: it was imposed during the third and sixth years of the Sabbatical cycle (a cycle of seven years), with Levites (subaltern priests), orphans and widows the recipients.⁴⁰ Of course, most ancient societies provided support for widows, and

³⁹ For example SEG 17, 823, dated 3 December 55, which honours the donors who facilitated the repair of the Berenice synagogue. Two women are mentioned: Isidora, daughter of Serapion, and Zosime, daughter of Terpolius. See Runesson, Binder & Olsson 2010: 168-170.

⁴⁰ Deuteronomy 14.28-29; Mishna, Maaser Sheni tractate V, 9.

many must have been kept alive thanks to collective piety. However, the inferiority thus established cannot be denied, and neither can the fact that rabbis instructed the faithful not to meet completely the needs of the impoverished. As Calvin Goldscheider and Gregg Gardner have shown, the poor were useful to the faithful, who could prove their piety through charity. If poverty was eliminated, it would be impossible for Jews to obey the divine commandments, as charity is a Biblical obligation. The faithful were therefore advised to ensure that the poor survived, but not that they prospered.⁴¹

The contribution of fiscal documentation to women's history

From these two contexts, we can deduce women's inferior position, which was manifested in a paradoxical subjection to the tax authorities. While women were subject at an earlier age to the tribute system, which both symbolized and enacted foreign domination, they were not included in the system of offerings most significant for Jewish identity, a fiscal system centred on the Temple and on Jewish sects. Their inferiority was therefore marked both by their liability for the tribute and their lack of liability for offerings. Technically there was a change when the Temple was destroyed, as the Romans required women to pay them the former half-shekel tax, which had previously been men-only. This tax, though, was now incorporated into the tribute and thus the spirit of their fiscal status was unchanged.

However, a change occurred during the Bar Kokhba war, as we can see in the Mur 10 parchment. At least four women were among the ten taxpayers (of whom only seven names have survived) obliged to pay a Jewish tax, the revenue from which must have gone to finance the war of liberation against the Romans. Did this reflect a perspective shift, or was the choice circumstantial? Were women allowed to participate in the common cause of the messianic time in which Bar Kokhba thought he was living? Or did the strain of war lead to money being levied from women for purely pragmatic reasons, whether taken directly from them or as a way of increasing household taxes? Was the change conceived of as lasting or temporary? Also, was this a true fiscal imposition upon women, or did it

⁴¹ Goldscheider 2010; Gardner 2014.

reflect their individual, personal decisions to contribute to “national” liberation? These questions, which are at the crux of the significance of these four names, written on parchment almost two thousand years ago, will surely remain unanswered. It is impossible to know whether Bar Kokhba broke with the structural inequality we have observed. Strictly speaking, we do not even know if the payments were “taxes” or “offerings”, since the rebel treasury combined the two, a completely new occurrence in ancient Jewish fiscal history. Tithes, previously levied by the Temple, were instead inscribed on land tenancy contracts and had to be paid to Bar Kokhba (Mur 24A-24K). The imperial domains and the *corvée* (unpaid labour owed by subjects or tenants), as well as the form of fiscal documents, the system of standard units and the titles of state functionaries were all left unchanged from their Roman designations. The rebel did not even attempt to obscure this fiscal system with a legitimizing euphemism, in contrast to all of his precursors. He used the Hebrew word *mks*, which had a purely fiscal connotation and was used in rabbinical literature to refer to Roman taxes.⁴²

Alternatively, instead of being a targeted tax that Bar Kokhba created, or partially appropriated from a Roman framework, we could be dealing with a list of offering payments, in which case he would simply have been taking hold of priestly levies for his own purposes. The fact remains that, uniquely in the history of ancient Judæa, an “indigenous” political authority received money directly from female payers. Again, there is a paradoxical dynamic: it was women’s subjection to war taxation that marked their equality and integration into the common cause. The growth in the tax base reduced social inequality. If we consider this tax (unlike the tribute tax) as a contribution to a community, a share of the cost of the community’s goals, then women, in paying it, obtained a kind of “citizenship” unique in ancient Jewish history.

⁴² It generally refers to customs duties, but, in Bar Kokhba’s context it refers to property tax. See Mur 24 E and F and the reference to a “fiscal year” (*šny mksb*). Along with the word *ms* (*corvée* or tribute), this was the only word of ancient Hebrew from a fiscal context which was ever employed in an ethnic or religious context, at least up until Bar Kokhba.

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Fiscal systems can be analyzed as political instruments, materially expressing the relations of power and hierarchy that structure a society. Thus, the fiscal status of women in ancient Judaism offers useful insights into the wider question of the place of women in Judaism. Women are found to consistently occupy an inferior position, liable for tribute tax earlier than men and excluded from the privilege of making offerings to the Temple in Jerusalem. However, the exclusion was not total, as they were able to pay on an individual basis if they so wished: this merely failed to establish a relationship with the authorities. The place of women in a fiscal context was therefore paradoxical: in one case their inferiority was expressed by tax liability, and in another by a lack of liability. That was the case until the Bar Kokhba revolt (132-135 CE), when, likely due to a difficult military situation, this inequality was reduced with the acceptance, or even imposition, of women's payments to finance the war effort.

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