

## Early Evidence from Emperor Trajan's Reign (AD 98-117)

### on the Taxpayers' Responsibility for the Deficit Recovery

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#### Abstract:

This paper introduces thirteen pieces of evidence of the deficit recovery, which were registered directly through collecting "deficit tax" (*ένδέημα*) from the tax-payers. All the evidence was written down in the Hermopolis bank's day-book, dated back to AD 98- 101. These attestations of deficit were accumulated from previous fiscal years.

The significance of this paper lies in two points, first, the abovementioned day-book, which was edited in 2014 by Ruey-Lin Chang, dated back to the first years of Emperor Trajan's reign (AD 98-117), the period which attested Trajan's financial changes over the responsibility for deficit recovery, since making up the deficit was firstly done by uploading it on the officials, then became from Trajan's reign on the tax-payers. Second, tracing years of accumulating deficit tax and years of deficit recovery expresses well the economic status in a part of the *Hermopolitenome*. On the other hand, the article draws the attention to the work of drafting the tax registers and preparing it for the new Egyptian fiscal year through extracting data from other arrears' registers of the previous fiscal years.

Key words: Roman Egypt – deficit recovery – Taxation- Hermopolis.

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The ways of making up deficits in Ptolemaic Egypt had its stipulated rules in the Revenue Laws<sup>1</sup>. However, under the Roman rule, the recovery was applied through the Prefects' edicts<sup>2</sup>. In later Roman Egypt, "the additional demand" *ἡ προσαίτησις* was used as an umbrella-term for a list of charges collected over (and above) the sums that had already been taken in; the additional money was levied when the necessary officials were to make up a deficit<sup>3</sup>.

The word *ένδέημα*<sup>4</sup> "deficit" in the Roman period is the counterpart of *έγδεια*<sup>5</sup> and *έκδεια*<sup>6</sup> in the Ptolemaic period; while its opposite is *έπιγένημα* (the surplus), but *έλλειμα*<sup>7</sup> is an arrear payment, in Latin "*reliquum*" which means "backlog" in the Imperial period. Cases of deferring deficit recovery is worthy of focusing on, especially the way of referring to it in the tax registers in the years of change of responsibility for the deficit recovery in Trajan's reign.

The peculiarity of Trajan's changes lies in the way of deficit's recovery, which was firstly done by uploading it on the officials<sup>8</sup>, then became from the reign of Trajan, on the taxpayers. Trajan was finally obliged to introduce important modifications into the system of tax-collection in Egypt in order to relieve both the publicans and the praetors<sup>9</sup>. In his reign were introduced the *πράκτορες άργυρικών*, who were charged with the collection of all direct taxes (i.e. the poll-tax, other capitation taxes, fixed taxes in money on land and on livestock, temple-taxes, and license-taxes on trade)<sup>10</sup>. Meaning, the responsibility for deficits in collection was transferred from the praetors to the individuals.

This was accomplished by the introduction of the *μερισμός άνακ(εχωρηκότων)* "assessment for those who have fled" and *μερισμός άπόρων* "assessment for the destitute", which levied on the more prosperous members of a community to pay the taxes of those who had fled or were incompetent. The publicans who leased the market-tax, at least at Thebes and the vicinity and in the Mendesian nome, were relieved from responsibility for deficits by the introduction there of the *μερισμός ένλ(είμματος) τελ(ωνικών) ώνίων*. In the reign of Trajan appeared for the first time at Elephantine-Syene the *μισθωταί έρᾶς πύλης Σοήνης* and *έπιτηρηταί έρᾶς πύλης Σοήνης*, who collected both direct and indirect taxes<sup>11</sup>.

#### A- Ways of making up the deficit in the administrative and economic documents

In general, ways of making up the deficit were usually by farming the *μερισμός*, which is attested in a document from Thmuis, P. Ryl. II 214 (AD101- 200), of a balance after allocation of the excess from a *μερισμός* of the fifth year and from the *μερισμός ένδεήματος τελωνικών*

(capitation tax for the deficit in farmed taxes)<sup>12</sup>. The fragments of the roll (P. Ryl. II 214) contain accounts of different *μερισμοί*<sup>13</sup>; the *μερισμός διπ(λῶν)*, *μερισμός ἐνδ(εήματος) τελωνικῶν* and *μερισμός ἐνδ(εήματος) ὀθονηρᾶς*. The excesses obtained for certain of these taxes and their final allocation to other departments are also detailed, but the interpretation of the accounts is difficult owing to their fragmentary state as well as to the unusual terminology of the Mendesian officials<sup>14</sup>. The text highlights<sup>15</sup>:

“After deduction of the . . . silver dr. 5 ob. 1 ch. in excess of the assessment of the 5<sup>th</sup> year and added (?) to the following assessments, and of the 360 dr. paid in the months of Hathur, . . ., and Pharmouthi of the 6<sup>th</sup> year by those who are universally declared, as aforesaid, to have delivered them in the municipality, and of the 565 dr. 2½ ob. 3 ch. in excess of the 1, 049 dr. 1 ob. 1 ch., which are the amount of the assessment of the deficiency of farmed taxes of the 5<sup>th</sup> year, exclusive of the sums credited to other accounts, there remained 479 dr. of silver 4 ob. 3 ch.”.

The same document shows that the assessment for the deficiency of the tax upon linen was for making up the deficit<sup>16</sup>:

“... of which have been reckoned by the royal scribe as suspended, according to the manner stated above in connection with the sums paid on account of capitation dues, under the name of Pitithois son of Osoranoupis, 3 dr. of silver 1½ ob., for expenses 5 ob., total 4 dr. ½ ob.; remainder 2,729 dr. 5 ob. 1 ch. of silver, for expenses 1860 dr. ½ ob., total 4,589 dr. of silver 5½ ob. 1 ch.; in which are included the 2, 241 dr. 5 ob. which have been credited to the assessment for the deficiency of the tax upon linen, and as collected must be reckoned to the credit of the receipts, as aforesaid”.

The “assessment for those who have fled” (*μερισμός ἀνακ(εχωρηκῶτων)*) and the “assessment for the destitute” *μερισμός ἀπόρων* are identical<sup>17</sup>. If the receipts from Charax in Thebaid are followed in chronological order from AD 133 to 150, it will be observed that the amount paid for *μερισμός ἀνακ(εχωρηκῶτων)* is very small in the first years after a census, and then rises rapidly until a few years before the next census, when the assessment begins to fall gradually until the first year after the new census, when the amount drops to almost nothing<sup>18</sup>.

This phenomenon can be easily explained on the assumption that the amount of the poll-tax was fixed at the time of the fourteen-year census and remained constant during the years

until the next census. Before the establishment of the *μερισμὸς ἀνάκ(εχωρηκῶτων)*, any deficiency in the amount of the poll-tax, collected in a given year, had to be met by the tax-farmers, unless a special remission was granted to them. These collectors, acting in self-defence, had probably been guilty of extortion to make good their losses. The *μερισμὸς ἀνάκ(εχωρηκῶτων)* designed to stop such abuses and to ensure the full collection of the revenue. The annual deficiency was assessed *per capita* upon the remaining tax-payers who had been sufficiently prosperous or conscientious to pay their own poll-tax<sup>19</sup>. This is demonstrated by the fact that the poor were forced to flee because of their inability to meet the exactions of the state, and that the government was therefore forced to make up the deficit by further exactions (*μερισμὸς ἀπόρων* and *ἀνάκ(εχωρηκῶτων)*) made upon the well-to-do<sup>20</sup>. Additionally, A number of receipts came from Thebaid for the *μερισμὸς ἐνλ(εἴμματος) τελ(ωνικῶν)*<sup>21</sup>, which was assessed to make up the deficit in the expected collection of the tax on the purchase.

The *Ἀπαιτηταί* are found in receipts from Thebes dated back to the second century<sup>22</sup>. The only tax regularly collected by them was the *μερισμὸς* of the deficit of the sales-tax, the majority of the remainder are for special assessments of various kinds, especially for the repair or the construction of public buildings, canals, statues of the emperors, and similar projects<sup>23</sup>.

A letter of a tax-collector speaks of the difficulty of collecting taxes *δημόσια* in the Oxyrhynchite nome in the first century. The problem of arrears was ever vexing, as much or more so for taxes in money as for taxes in kind. Every effort was made to collect arrears, but no penalty for overdue payment is mentioned in any of the receipts. Considerable sums for fines are included in the tax-collectors' reports, and some of these fines may have been exacted for late payment of taxes. A daybook of payments of arrears of *συντάξιμον* is found in P. Princeton I, and payments of arrears of the poll-tax and the dike-tax were recorded on the backs of discarded daybooks (P. Princeton II). A list of delinquent tax-payers *ἄποροι ἀνεύρετοι* who owed for poll-tax and dike-tax was compiled by *λογευτῆς λαογραφίας* (P. Cornell 24). A statement of arrears of various taxes at several villages is found in BGU VII I6I3 which was addressed to the toparch. Trajan introduced assessments to cover deficits caused by defaulting tax-payers. And collection freed the defaulter from his obligations if the tax-collector ever located him<sup>24</sup>.

Few documents elucidate the responsibility of specific officials for occurring deficit<sup>25</sup>. In an official letter from the *strategos* Theon to Heracleides<sup>26</sup>, one could find the responsibility of officials for granting leases. Since the income from the lease had not reached the estimate for some time, an *ἐπιτηρητῆς (οὐσιακῆς) μισθώσεως* was used *ex officio* to administer the *οὐσία*.

“File 21 in the metropolis of (...). Theon, the strategos of the divisions of Themistes and Polemon in the Arsinoitenome, greets Heraclides, son of Herodes and grandson of Leon, in the Cilician quarter. In the report which Aelius Nicias, auditor of the *nome* ‘τοῦ νομοῦ ἑκ<κ>λογισ(σῆς)’, presented concerning impeachments of those appointed by him over taxation, which suits were transferred by the excellent prefect Petronius Honoratus to Eirenaius<sup>27</sup> the imperial procurator *τοῦ νομοῦ ὑδιαλογισ(σῶ)* at the recent inspection of the *nome*, he reported that you were overseer of the lease *σε ἐπιτ(ηρητῆς) μισθ(ώσεως)*<sup>28</sup> made by Antonius Theon that has for certain periods been in default. I send you this order that you may be cognizant of it and may present yourself to the excellent procurator immediately. I have subscribed to this order. Dated in the 12<sup>th</sup> year of our lord Antonius Caesar. Hathyr 15. I, Arreius also called Dioscurus, attendant chosen by lot, have handed over this letter.”<sup>29</sup>

Another document elucidates the responsibility of specific officials of occurring deficit. It is a contract for substitution in a liturgy, dating to the third century<sup>30</sup>. Aurelius Ptoleminus alias Sarmates, *exegetes*, councilor and *ἀναπομπὸς ἀχύρου* of Oxyrhynchos, hired Aurelius Demetrammon son of Patermuthius to fill his place in collecting and delivering chaff for cavalry stationed in Thebaid. The text:

“Both parties (acknowledge that they) consent on these terms, and Ptoleminus alias Sarmates that he will pay the remaining salary for the future months, and Demetrammon (consents that) he will fulfil the charge and bring back written receipts for the delivery; and being there of any deficits (*τῶν ἐσομ[έ]ν[ων] ἐνδεημ[ά]των*), they are of the responsibility of Ptoleminus alias Sarmates”<sup>31</sup>.

## **B- The pieces of evidence for paying deficit tax” (ἐνδέημα) in the Hermopolite Tax Register from the reign of Emperor Trajan**

The importance of the Hermopolite fiscal register lies in dating it back to the early years of the reign of Emperor Trajan (AD 98- 101). It consists of three tax rolls of Greek papyri which constitute a coherent dossier of the Roman taxation<sup>32</sup>. The research project on this

dossier, complex yet essential to a better understanding of the Roman taxation system in Egypt, offers an unforeseen prospective on the agricultural and fiscal situation of the southern region of the Hermopolitenome at the turn of the second century AD. More important is the fiscal roll which stemmed out from the metropolis bank (P. Stras. X 902). It attests the turning point of the responsibility for the deficit's recovery from the officials to the tax-payers. Additionally, the structure of the roll pages as a day-book or a ledger, assures its unique nature among the unveiled documents, i.e. it has no parallel, from the Hermopolitenome<sup>33</sup>.

There are common elements between P. Stras. 902 and two banks' registers came from Hermopolites, both dated back to the second century<sup>34</sup>, but P. Stras. X 902 is the only payments' daybook of a bank that presents a full consistency, regarding the order of pages that corresponds perfectly to the months<sup>35</sup>. We are best informed by the data from two accounts of payments relating to this local bank<sup>36</sup>, where all the months, except Hathyr, were mentioned in order, at the same time, the numbers of the pages go from 3 to 79.

The following pieces of evidence for the registered deficit tax ἐνδ(έημα) are attested here in chronological order. These remarks on the deficit recovery were written in the margins of the main text not interlinear as usual:

- 1- P. Stras. X 902, col. 16. 5b: κ( ) ἐνδ(εήματος) δια( )ρ( ?) β·Παχω(ν) α (όβολός) (ήμιωβέλιον) “deficit (?) dia( )r(?) 2dr.; Pakhon, 1 dr. and 1½ ob.” The lacuna and the missing words do not help to identify the personal name, nor the dues. However, l. 5a: τόπ(ων) δια( )ρ( ?) ιε β. “The local (bank): dia( )r(?), page 15, 2 dr.”. Consequently, one could observe that referring to “page 15” in another register, means that the deficit was accumulated on this anonymous taxpayer from the previous financial year.
- 2- P. Stras. X 902, col. 18. 12a: κ( ) ἐνδ(εήματος) δ (έτους) Μεχ(ειρ) [ ± ]. Moreover, in l. 12: β (έτους) is probably crossed out. One could explain the double dating, which was probably scribed by a second hand, as a corrected reference to paying arrears, of the sum due for year 1. This means that collecting the whole payments, which were indicated by the marginal note (l. 12a), could have been completely covered only in year 4<sup>37</sup>.
- 3- P. Stras. X 902, col. 19. 3a: κ( ) ἐνδ(εήματος) δ (έτους) κᾱ κ α (τετρώβολον). “deficit?: Year 4, 21 dr. and 4 ob. The whole line can be understood that the deficit was recovered in the fourth year and a sum of 21dr. and 4 ob. was paid.

- 4- P. Stras. X 902, col. 19. 5b:κα( ) ἐνδ(εήματος) κᾱγ κγ. This account belongs to a tax-payer called Hieron, ll. 1-7: “Taxes on Hieron’s tree trunks in his private vineyards of area  $1\frac{1}{2}\frac{1}{8}\frac{1}{32}$  ar., and of wheat land  $\frac{1}{32}$  ar., and of an orchard  $\frac{1}{4}\frac{1}{32}$  ar., total  $1\frac{1}{2}\frac{1}{4}\frac{1}{8}\frac{1}{16}\frac{1}{32}$ ar”. So, Hieron paid in the metropolis bank, Deficit(?): ....., 23 dr. Moreover, based on a survey of his relevant orchard. Additionally, in the same column, he paid for deficit tax 21 dr. and 4 ob. “Deficit (?) ...Year 4, 21 dr. et 4 ob”.
- 5- P. Stras. X 902, col. 20. 10b:κα( ) ἐνδ(εήματος) δ (ἔτους) Μεχ(ειρ) γ (τριώβολον).
- 6- P. Stras. X 902, col. 20. 12c: κα( ) ἐνδ(εήματος) κ[ᾱγ ] α (όβολός) (ήμιωβέλιον )
- 7- P. Stras. X 902, col. 21. [7a]: [κα( ) ἐνδ(εήματος)] δ (ἔτους) Μεχ(ειρ) β. “Deficit(?): Year 4, Mecheir, 2 dr”.The editor did the reconstruction of this margin, according to his reading of l. 8a and P. Stras. X 902, col. 18. 12a; col. 20. 12b. Remarkably, the two margins are in the same handwriting. This data belongs to the landowner ... son of Herakl( ), who owned  $3\frac{1}{2}$  ar. purchased from the Idios Logos, and paid for the naubion as 2 dr. and 2 ob.
- 8- P. Stras. X 902, col. 21. 8a:κα( ) ἐνδ(εήματος?) δ (ἔτους) Μεχ(ειρ) α. “the deficit(?): Year 4, Mecheir, 1 dr.”.In this account, Apollonia daughter of Hermaios, paid a naubion of 1 dr., for 2 ar. of Katoikic land.
- 9- P. Stras. X 902, col. 29. 1: ἐνδ(εήματος) νδχι( ) ς. “of the deficit(?), 54,χι( ), 6”. The editor elucidates that the first, third and fourth entries of this column contain, in the second line of each, the same formula which refers to an anonymous register of year 3, where presumably the accumulated deficit sums were extracted from. One could compare this column to the structure of P. Stras. X 902, col. 18. 12, 21. 5, 24. 9<sup>38</sup>. Moreover, in the last two entries, not only is the completeness of paying the deficit taxes indicated by the check mark, but also by the identical note in l. 11a and l. 15a, which differs a little from that in P. Stras. X 902, col. 24. 11a.It is likely that this peculiarity affected all the entries of the columnbut unfortunately gaps prevent us from getting a full meaning.
- 10- P. Stras. 902, col. 29.1- 6: ἐνδ(εήματος) νδχι( ) ς  
[κθ]  
// [Π]αχῦμις Ἀμενώ( ) [ ± ? ιη (διώβολον)].

γ (ἔτους) κο(λλήματος) κβ̄ (ῶν) τετελ(εσμένοι). τράπ(εζα) (Παχωνκο(λλήματος) νθ η). Π[αυ]νικο(λλήματος) ξζ η. Ἐπε[ιφ] κο(λλήματος) οδ̄ α (όβολός) (ήμιωβέλιον). Μεσο(ρη) κο(λλήματος) οη̄ θ (ήμιωβέλιον)<sup>1</sup>, (γίνονται) ιη (διώβολον).

“Of deficit (?), 54, ... chi ( ), 6. Pakhymisson of Amon ( ): ... 18 dr. and 2 ob., year 3, page 22 in which are paid (...): Pakhon, page 59, 8 dr.; Pauni, page 67, 8 dr.; Epeiph, page 74, 1 dr. and 1½ ob., Mesore, page 78, 9 dr. and ½ ob. In total: 18 dr. and 2 ob”.

This column proves that the deficit sums had its reference, and was extracted from certain pages, which are here pages 22, 59, 67, 74 and 78 of the third year registers “year 3”.

11- P. Stras. X 902. Col. 29. 7-10:

// Πετβῆς Παυσίριος [ ± ? ].

τράπ(εζα) Τυβι κο(λλήματος) ιθ̄ ζ (διώβολον). ... [ ± ? κο(λλήματος) ± ].

Ἐπε[ιφ] κο(λλήματος) οδ̄ ζ (διώβολον). Μεσο(ρη) κο(λλήματος) ± ].

Παχων κο(λλήματος) νθ̄ η, (γίνονται) .. [ ±? ].

“// Petbes son of Pausiris: ..... dr., (in the) bank: Tybi, page 19, 7dr. et 2 ob.

(Month) ..., page ... .. dr., Epeiph, page 74, 7dr. and 2 ob., Mesore, page xy, ... dr.. Pakhon, page 59, 8 dr. In total: .... dr”.

12- P. Stras. X 902, col. 29. 11- 14:

// Πορεμένθ(ις) Παπον(τώτος) [ ±? η].

γ (ἔτους) τετελ(εσμένοι)

γ (ἔτους) κο(λλήματος) κ̄. (ῶν) τετε[λ(εσμένοι)].

τράπ(εζα) τόπ(ων) Φαωφι κο(λλήματος) ζ̄ ζ [ ±? κο(λλήματος) ±?. Ἐπε[ιφ]

κο(λλήματος) οδ̄ γ. [0-1], (γίνονται) ιη.

// Porementhis son of Papontos: Paid for year 3 ..., 18 dr. Year 3, page 2y, in which are paid, (in the) local bank: Phaophi, page 6, 7dr. (month) ..., (page) ... , ....dr.; Epeiph, page 74, 3 dr. and ...ob. In total: 18 dr.

13- P. Stras. X 902, col. 29.15-16:

// Πανεχ[ώ]της ..... [ ±? ]

<sup>15a</sup> γ (ἔτους) τετελ(εσμένοι)

γ (ἔτους?) [κο(λλήματος) = (ῶν) τετ]ελ(εσμένοι).

“Panekhotēs son of ....., paid for year 3. Year 3, page ..paid ....”



Based on the above-discussed evidence, some conclusions could be reached: First, in the last three accounts of the payments (col. 29. 5-6, 8-10, 13- 14), the year of the recoveries was certainly year 3. Moreover, in the last cited evidence, the years are indicated by the formula: γ (ἔτους) κο(λλήματος) xy. (ῶν) τετελ(εσμένοι), which refers to an anonymous register of the year including the account of arrears from a previous fiscal year<sup>39</sup>. Meaning, the “deficit” of the previous receipt is indicated by ἐνδ(εήματος) of the marginal note in P. Stras. 902, col. 29. 2 which is recovered or paid τετελ(εσμένοι) in the year 3 γ (ἔτους) of Emperor Trajan.

Second, there are also in the same roll two other fiscal years: the year 1 and 2 of the reign of Trajan, namely AD 97/ 98 and AD 98/ 99 (P. Stras. X 902, col. 18 .12; col. 21. 5; col. 24. 9). In P. Stras X 902, col.18.12, the arrears from the first fiscal year was accumulated and carried over to the third fiscal year, but they were not always collected in year 3, which is indicated by the space between P. Strass. 902, col. 18. 12 and 13. Remarkably, as shown by the marginal note of col. 18. 12a, the sums were not paid until year 4, after having been recorded as ἐνδεήματος of the receipt of the fiscal year of year 3. Consequently, collecting taxes for this fiscal year extended to year 4.<sup>40</sup>

At the closure of the fiscal year 3, an account was drawn up to indicate that the deficit sum is supposed to be filled in year 4, according to the registered account: year 4 in P. Stras. 902 is therefore not considered as a separate fiscal year but as a part of the period of collecting the revenue and receiving recoveries of year 3. This explains why the deficit always appears in marginal notes<sup>41</sup>. On the accounting function of these marginal notes in the inter-columns, which are often followed by the mention of year 4<sup>42</sup>, the editor Chang argued that the ἐνδεήμα incol. 16. 5b and col. 20. 12c must imply year 4 because its position in the text is similar to that of the banks, which confirms that this deficit refers to a register of arrears, deferent from the payments daybook of year 3 which was kept by the local banks and the city bank<sup>43</sup>.

Although the Hermopolite fiscal register consists of three tax rolls of Greek papyri, all the references to deficit are basically from P. Stras902 rather than 901 or 903. This is due to that the first roll (P. Stras. 901) was stemmed out of the granary, and that P. Stras. 903 has not yet been completely published. So, there is an important difference between P. Stras. 901 and 902: Names of months do not appear anywhere in collecting payments and recoveries in P. Stras. 901, whereas they are almost always indicated in those of P. Strass 902. This is with no

doubt because tax levying in granaries was in kind, and the abstract nature of its accounting depends on the perishable nature of agricultural products which has a seasonal aspect (sowing time, harvest time, etc.), consequently, payments in kind are concentrated in specific few months which were known to all the tax officials, so there was no need to be specified in the register.

On the other hand, in P. Stras. 902, the monetary deficit recovery, thanks to its non-perishable nature, allows easier flexibility to the staggering of payments. This procedure is also attested in P. Oxy. XLIV 3168 (After AD 178) Herm. The payments which was monthly levied all over the year are fines<sup>44</sup>, or the moratorium on tax debts classified as *ένδεήματος* “deficit”<sup>45</sup>.

The drafting of the Hermopolis bank's day-book was prepared before the last month of the previous fiscal year<sup>46</sup>, the month which was in our register *Pachon* of the year 4, namely from April 26 to May 25, AD101. Nevertheless, the marginal notes are difficult to be dated. Presumably, the scribe could have borrowed the structure of an earlier roll to install the entries of the new roll, which was prepared in advance, even at the end of year 2, namely in the summer of AD 99, before the fiscal year 3 begins<sup>47</sup>.

To sum up, all the cases of early evidence which were extracted from the Hermopolite fiscal register are pertaining to the accumulated deficit recovery from the first three fiscal years of the reign of Emperor Trajan. This means that such registers, which stemmed from the metropolis bank then were copied and revised in the auditing office in the metropolis, were prepared relying on inventorying other registers of the previous financial years, in order to extracting the arrears and the deferent or accumulated deficit tax.

The year of the deficit tax recoveries was most likely the third year of Emperor Trajan's reign, depending on the year of paying this tax are indicated by the formula: γ (ἔτους) κο(λλήματος) xy. (ῶν) τετελ(εσμέναι), which also refers to an anonymous register of the year including the account of arrears from a previous fiscal year. In other words, the “deficit” of the previous fiscal years were indicated to by the word *ένδ(εήματος)* in the marginal note. In general, the previous fiscal year was not mentioned in the margin, but we find in the same roll two fiscal years: the year 1 and 2 of Trajan's reign, namely AD 97/ 98 and AD 98/ 99.

Additionally, at the closure of the fiscal year 3, an account was drawn up which indicates that the deficit tax is supposed to be filled in year 4, according to the drawn up account: year 4

in P. Strass. 902 is therefore not considered as a separate fiscal year, but as a part of the period of collecting the revenue and receiving recoveries of the year 3, because it was then the current fiscal year. This explains why the deficit tax always appears in marginal notes.

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## المستخلص

الدلائل الباكرة من فترة حكم الإمبراطور تراچان (98-117م) على تحميل دافعي الضرائب مسؤولية سد العجز الضريبي  
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يقدم هذا البحث الأدلة الباكرة من عصر الإمبراطور تراچان (98-117 م) على سداد الأفراد من دافعي الضرائب لمبالغ العجز الناتج عن تحصيل الضرائب، وقد شملت تلك الأدلة الوثائقية الإشارات إلى تأجيل سداد هذا العجز عامًا بعد عام. وتورخ هذه الأدلة بالعام الرابع من حكم تراچان، ويبلغ عددها ثلاثة عشر إشارة تم رصدها بالسجل المالي لإقليم هيرموبوليتيس (الأشمونين حاليًا)، والذي قام بنشره عام 2014 العالم رو-لين شانج بجامعة ستراسبورج. ويضم السجل ثلاث لفائف بردية، الأولى منها هي سجل المدفوعات الضريبية لبعض الأجران الحكومية بقرى الإقليم P. Stras. X 901، واللفافة الثانية هي سجل المدفوعات الضريبية ببنك هيرموبوليس P. Stras. X 902، والثالثة تم نشر وثيقة واحدة منها والباقي قيد النشر من قبل ذات الجامعة.

وتكمن أهمية الدراسة في أن تلك الدلائل المبكرة المشار إليها ترصد التغيرات المالية التي أجراها الإمبراطور تراچان فيما يخص مسؤولية سد العجز المالي الناتج عن جباية الضرائب الحكومية، وذلك برفع تلك المبالغ عن مسؤولية جباة الضرائب، وهم المسؤولون منذ بدايات الحكم الروماني على مصر عن سد هذا العجز، وتحميلها مباشرة على دافعي الضرائب من الأفراد بإضافتها إلى حسابات مدفوعاتهم للدولة تحت مسمى الضريبة المعتاد في الوثائق، وهي ضريبة العجز (ἑνδέξιμα). وتبرز هذه الورقة البحثية أن هناك آلية ما لإعداد السجلات الضريبية للعام المالي الجديد باستخراج بيانات العجز والمتأخرات من سجلات المتأخرات على الأفراد من الأعوام السابقة، وتدوينها بالسجلات الجديدة أمام مدفوعات كل دافع ضرائب تراكمت عليه متأخرات "ضريبة العجز".

الكلمات المفتاحية: مصر الرومانية، سد العجز الضريبي، نظام الضرائب

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<sup>1</sup> Rev. Laws, col. 17. 1-16: "But if the previous period has produced a deficit, while the next month produces a surplus, and the *oikonomos* receives in full that portion of the deficit in the farm which was not covered by surety . . . from the surplus . . . But if subsequently a deficit occurs in the farm which produced the surplus, (the *oikonomos*) shall exact payment of the surplus which had been transferred to another farm, from the sureties inscribed on the register of the farm to which the surplus was transferred; but first ... let him restore the surplus (?), which was transferred to another farm, back to the farm from which it was transferred.", cf. Derow 2007, 183.

<sup>2</sup> The decree of Tiberius Julius Alexander (Prefect of Egypt AD 66-69) reveals that in the first century of the Roman rule tax-farmers were obliged to accept contracts against their will, although the officials of the province had no legal right to compel contractors to submit bids. Perhaps, a similar condition existed in the last century of the Ptolemaic rule. Comparing this with the practice of imposing land for cultivation by the state which appears in PUG III 92 (165 B.C.) Ars., and UPZ I 110(164 B.C.) Memph., elucidates that the idea of imposing work was not excluded. Then under Roman

administration the widespread practice of direct collection by *πράκτορες* and similar agents was the inevitable development of the system of compulsory contracts. The Roman *practor*, was forced to assume a liturgy, since he could not hope to make a reasonable profit from the collection of taxes and, indeed, more often faced a deficit in the revenue—a deficit for which he was responsible with his personal fortune. Cf. Wallace 1938, 286.

<sup>3</sup>Boek 2008, 134, 61: the *susceptores* occupied the most vulnerable position within the system of taxation. The *susceptores* were, in contrast with the *exactores* and *principales*, responsible for the possible deficits after the collection.

<sup>4</sup>P. Ryl. II 214. 23-24, 43, 63 (AD101- 200) Thmouis, Mendesios; P. Meyer 3. 14 (AD148) Ars.; P. Stras. V 342. 11 (AD148) Ars.; P. Oxy. LXVII 4597. 21 (AD 294) Oxy.; P. Cair. Isid. 24. 2-3, 5, 7-10 (AD 301- 325) Karanis; P. Oxy. I 71, col. 1. 15 (AD 303) Ptolemais Eur.; P. Cair. Isid. 40. 3, 5 (306-307) Karanis; P. Cair. Isid. 68. 16 (AD 309- 310) Karanis; P. Col. VII 166 v. 10 (AD 345-346) Karanis.

<sup>5</sup>BGU VI 1245. 5 (300-101 B.C.) Oxy.; P. Cair. Zen. III 59320. 7 (249 B.C.) Alex.; SB XXVI 16503. 3, 5 (275-226 B.C.) Ars.; Rev. Laws, col. 17. 6.

<sup>6</sup>Rev. Laws, col. 17. 11, col. 34. 17, fr. 6f. 8.

<sup>7</sup>SB. XX 15140. 4 (A.D. 158/9) Hermopolis; BGU III 925 (A.D. 201- 300) Heracl.; O. Wilck. 596 (A.D.) Theb; Cf. Minnen and Sijpesteijn 1991, 151–156, 151, n. 2

<sup>8</sup>Cf. n. 2.

<sup>9</sup>The *strategos*, and this official subsequently selected a number of collectors *πράκτορες* by lot, who had been nominated by village officials on account of their financial capabilities. Since the *πράκτορες* were responsible for possible deficits, they had to be in the possession of some capital. The collectors chosen by lot could not refuse the office which was compulsory, cf. Boek 2008, 58.

<sup>10</sup>Fournet 2014, 242.

<sup>11</sup>Wallace 1938, 291- 292.

<sup>12</sup>Wallace 1938, 166.

<sup>13</sup>P. Ryl. II 214. 23-24, 43, 63 (AD100- 199) Thmuis, Mendes.

<sup>14</sup>Nine more fragments, in the papyrus, are preserved, of which one, fr. 5, begins with a list of toparchies, ll.1-5 : 1 [...]νου [---] 2 [N]εομυνο(μουν) [---] 3 [Πτε]μπαθιώ [---] 4 Χειαστείτου [---] 5 [Πτενχάτ [---], followed by a sum of 8 talents odd. Another (fr. 6) after?? parts of 7 lines has 8 ὧν τὸ κατὰ πρα[κτορείαν][---] 9 [---] [κω]μῶν Πώεως [---] 10 [---] [Σ]τεμὰ[---] 11 [..]εΐτου [---]

<sup>15</sup>P. Ryl. II 214. 17- 27.

<sup>16</sup>P. Ryl. II 214. 34- 46.

<sup>17</sup>Wallace 1938, 137.

<sup>18</sup>O. Wilck. II 585 (AD137-8) 6 dr. (total), 612 (AD 141-2) 1 (billon) dr. 6 ob., 614 (AD142-3) 7 (billon) dr. 2 ob., 1437 (AD 143-4) ) 6dr. 4 ob., 620 (AD 144-5) 6 (billon) dr. 3½ ob., 627 (AD 145-6) 5 (billon) dr. 4 ob., 630 (AD 146-7) 3 (billon) ob., 631 (AD 146-7) 3 (billon) ob., 635 (AD 147-8) 1 (billon) dr., 642 (AD 149- 50) 2 (billon) dr. It is to be noted that the amounts paid for the tax in the year AD. 136-7 in O. Tait, p. 69, nos. 36 and 37, do not match with the amounts of O. Wilck II. 579 for the same year, which is 4 (billon) dr. O. Tait, p. 69, no. 36, however, dated to A.D. 142, four or five years after the payment was due, and it is not impossible that the payment of 4 dr. 3 ob. included a penalty for the late payment. The payment of 8 (billon) drachmas in O. Tait, p. 69, no. 37, is so large that it is possible that the payment, made in A.D. 142, included another not mentioned tax ?, or possibly the

payment, although stated to be for the μερισμὸς ἀνακ(εχωρηκότων) of the twenty-first year (of Hadrian), actually included arrears of another year.

<sup>19</sup> Wallace 1938, 138.

<sup>20</sup> Wallace 1938, 460, n. 91

<sup>21</sup> O. Wilck. 558 (AD 133), 568 (AD 134), 643 (AD 150), 646 (AD 153), 1249 (AD 138), 1250 (AD 141); 1438 (AD 145); PSI III 278 (AD 133).

<sup>22</sup> O. Ashm. 39.1 (AD 133), 40. 1 (AD 151); O. Bodl. II 768.1 (AD 133), 769. 1 (AD 134), 770. 1 (AD 135), 771. 1 (AD 135), 774. 1 (AD 139), 777. 1 (AD 150), 778. 1 (AD 150), 781. 1 (AD 155), O. Heid. 208. 1 (AD 133); O. Ont. Mus. II 127. 1 (AD 142); O. Petr. Mus. 257. 1 (AD 145), 258. 1 (AD 150); O. Stras. I 244. 1 (AD 133), 248. 1 (AD 149-50), II 854. 1 (AD 141-142), 854. 1 (AD 141-142), 856. 1 (AD 145), O. Wilb. 21. 1 (AD 135); in addition to the documents mentioned above in note 21.

<sup>23</sup> Wallace 1938, 303.

<sup>24</sup> Wallace 1938, 321.

<sup>25</sup> Reiter 2004, 123-127.

<sup>26</sup> P. Meyer 3 (11 Nov. AD 148), ll. 5- 15: Αἴλιος Νικίας ὁ τοῦ νομοῦ ἐκ<κ>λογο(σ)τή(ς) ἐν ᾧ ἀνέπεμψε βιβλιδ(ί)ω περὶ τοῦ παραγγελῆναι τοῖς δι' αὐτοῦ ἐμφορο(μένοις) εἶδ(ε)σιν ὑπερτεθ(εῖ)σιν ὑπὸ τοῦ κρα(τί)στου ἡγεμό(νο)ς Πετρ(ω)νίου Ὀνωράτ(ου) ἐν ᾧ ἔγγιστα ἐποίησατο τοῦ νομοῦ διαλογο(σ)μῶ(ν) εἰς Εἰρηναῖον τὸν τοῦ κυρίου Καίσαρος ἐπίτροπον ἐδήλωσεν γεγονέναι σε ἐπι(τη)ρητή(ς) μισθ(ώ)σεως γινο(μένη)ς διὰ Ἀντωνίου Θεώνο(ς) χρόνων τινῶν ἕνεκα ἐνδεήματος τῆς<sup>15</sup> μισθῶ[σεω]ς.

<sup>27</sup> Irenaeus is attested in other four documents: BGU XIX 2762 v (AD 152) Herm.; P. Meyer 3 (AD 148) Ars.; P. Stras. V 342 (AD 148) Ars.; P. Wisc. I 31 (AD 147) Ars. The title of Irenaeus in these texts is *procurator caesaris*; however, his office is not specified; it is more probable that he was *procurator usiacus* rather than *idios logos*. cf. Reggiani 2014, 61.

<sup>28</sup> Cf. BL XI p.130 for a reading of l. 12: ἐπι(τη)ρητή(ς) instead of ἐπι(τη)ρητή(ν).

<sup>29</sup> Johnson 1936, 128, Nr. 60.

<sup>30</sup> P. Oxy. LXVII 4597 (19 Nov. AD 294) Oxyrhynchos.

<sup>31</sup> P. Oxy. LXVII 4597. 17-22.

<sup>32</sup> Claytor 2016, 903-6; for more information about the register, cf. Minnen 2015, 315-24.

<sup>33</sup> Chang 2014, 98.

<sup>34</sup> P. Oxy. XLIV 3168 (After 7 April AD 155 or AD 178) Herm.; P. Ryl. II 185 (2<sup>nd</sup> cent. AD) Herm.

<sup>35</sup> Chang 2014, 93.

<sup>36</sup> P. Stras. 902, col. 28. 3-8, 10-14.

<sup>37</sup> Chang 2014, 327.

<sup>38</sup> Chang 2014, 354.

<sup>39</sup> For more about referring to the financial year not the Egyptian year in paying arrears, cf. Muhs 2005, 29-30.

<sup>40</sup> Chang 2014, 94.

<sup>41</sup> P. Stras. X 902, col. 16. 5b; col. 18. 12a; col. 19. 3a, 5b; 20 10b; 21 [7a], 8a. 29 1

<sup>42</sup> P. Stras. X 902, col. 18. 12a; col. 19. 3a, 5b; col. 20. 10b; col. 21. [7a], 8a.

<sup>43</sup> Chang 2014, 94.

<sup>44</sup> P. Stras. 902, col. 28. 3 - 8, 10 - 14; col. 29. 5 - 6, 8-10, 13-14.

<sup>45</sup> Chang 2014, 94.

<sup>46</sup> P. Stras 902, col. 16. 5b

<sup>47</sup> Chang 2014, 94.