CHAPTER III.

THE TAXES OF THE JEWS.

1. *Common taxes.*—The Jews, like every inhabitant of the country, paid the common taxes imposed by the Government on the entire population of Egypt. The Edfu ostraca give us a long list of taxes paid by Jews in the period from Vespasian to Trajan : the bath-tax, the dyke-tax, various taxes for the maintenance of guards, land-taxes, pasture-fees, various assessments (*μερισμοί*) etc. In all the 235 ostraca from the Jewish quarter of Edfu there is no mention of the Jewish community, and we may thus draw the conclusion that the Government collected the taxes by means of its own officials only.

2. *Poll-tax.*—The poll-tax did not exist in the Ptolemaic period ; the Syntaxis (*σύνταξις*) mentioned in the 1st century B. C. was only a temporary tax. The Romans, on the contrary, introduced the poll-tax (*tributum capitis*) in every province ; it was the very mark of the enslavement of the provincial population to the victorious conqueror. In Egypt the poll-tax—here called *laographia* (*λαογραφία*)—was introduced during the reign of Augustus. The citizens of Greek cities were exempt from payment of the tax, and the Greeks in the principal district-towns and other privileged groups of the population paid it at a lower rate than the Egyptians. It is obvious that the Jews had to pay the poll-tax, in so far as they did not belong to any privileged group. Jews paying the laographia in Fayum are mentioned in *W. Chr.*, 61, 62 and *P. Princet.*, 2. The Jews in Edfu paid laographia at an annual rate of 16 drachmae, according to the usual rate in Upper Egypt. In Alexandria the imposition of the poll-tax brought about a serious crisis among the higher circles of Jewish society. These well-to-do persons, assimilated as they were among the Greeks, did not see any important difference between themselves and their Greek fellow-townsmen, and now they were degraded to the low position of the Egyptians by the ignominious obligation to pay the poll-tax. The attainment of civic rights alone could free the Jews