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Taxation in the Achaemenid Empire

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Kristin Kleber

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THE TAXES OF GOD AND KING? TAXATION IN PERSIAN PERIOD JUDAEAN MATERIALS

Jason M. Silverman (Helsinki)*

Introduction

The Judaeen materials hold the promise of providing a narrative perspective on the Achaemenid Empire from one of its minority groups, a perspective otherwise relatively rare. As such, at least in theory, they can provide some balance to the larger, former imperial centers (such as Babylonia or Egypt) and external narratives (such as the majority of classical sources). As archaeological work in the southern Levant advances, they also hold the potential of being contextualized materially (see Lemaire's essay in this volume).

Nonetheless, scholars from other disciplines may be forgiven for wanting to keep them at arm's length, given the severe uncertainties in using them as historical sources. The first thing that must be stated in regards to any discussion of the Judaeen sources is the doubt that attends their chronology. There is precious little consensus on specifics of dating (or redactions), meaning the relevance of any given text for the Persian Empire is always going to be debatable. Even for texts where there is a general consensus that it was at least collected and redacted in the Persian Empire, this does not automatically make the material directly relevant to an analysis of the realities of that time period. An example of this sort of uncertainty is Ezra-Nehemiah, one of the key texts for the discussion below. Scholars widely consider Ezra-Nehemiah to have been compiled sometime in the Hellenistic period (and I agree), yet it may have used materials from the Achaemenid Empire. This makes assessing the historical reliability of any particular detail a challenge.

This problem compounds any concerns about the theological tendentiousness of any text. For example, the so-called legislation in the Pentateuch may or may not reflect any real practice, regardless of when it was written. Similarly, the Chronicler's version of Judaeen history may reflect Persian provincial realities or merely display theological fantasy.

This essay primarily discusses the evidence from what are now biblical texts, though with reference to some of the relevant archaeology of Yehud. The finds from Wadi ed-Daliyeh contain various economic transactions (including slave sales and at least one house sale), but sadly only one extant fragment mentions taxation,¹ so are not discussed

* I wish to thank Kristin Kleber and Benjamin Dromard for organizing the stimulating workshop. I am also grateful to Shai Gordin for his critical comments on an early draft, and to Lisbeth Fried for sending me some of her papers in advance of publication. This paper was written in the context of

here. For a treatment of the ostraca from Idumea, see Lemaire's essay in this volume.² The material is discussed under three headings: taxation and tax administration, spending, and attitudes towards the Persian administration. To analyze these data, two social concepts are considered, informal taxation and forced labor.

Section I: Taxation and Taxation Administration

I 1. Ezra 4:13, 20; 7:24; cf. Ezra 6:8; Neh 5:4

A string of tax terms appears in Ezra 4:13, 20, and 7:24: מנדה, בלו, and הלך. A variant of the first also appears in 6:8 and in Neh 5:4 (מדת עבר נהרה and מדת המלך, respectively). Translations often gloss these as “tribute, custom, and toll”, but there appears to be very little basis for this.³ Alternately, they have been glossed as “tribute, poll tax, and land tax” (Schaper 2000, 149; Stevens 2006, 111), but in neither case with substantiation. These three words have long been identified as Akkadian loanwords — *mandattu*, *ilku*, and *biltu* — but their precise meaning has received no consensus.

I 1.1 מנדה / *mandattu*

Though typically translated “tribute”, Naveh & Shaked (2012, 30) and Fried (2015a) argue that it should be glossed as “rent”. Schaper rather sees מנדה as comprising בלו and הלך, (for him poll tax and land tax, 2000, 149).

However, the identification of *mandattu* as “rent” contradicts the analysis of both Stolper (1985, 140–141) and van Driel (2002, 177), who see it as some sort of charge *in addition to* rent. Naveh & Shaked point to its use in A8 as well as Driver nos. 10 and 11 (= *TAD* A6.13 and 14). However, none of these three documents actually uses the word in a manner that specifies its precise meaning: translations as tax, share, surcharge, etc., would be suitable in all three cases. Kleber (2015, 2) has seen *mandattu* as the equivalent of *bāji*, but this does not support a translation as either rent or tribute. *DB*₁ uses *mandattu* where the Elamite uses *baziš*. *Bāji* itself was not particularly precise, either, encompassing tribute and gifts as well as small livestock taxes.⁴ In Babylonian texts, *mandattu* is also used

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1 WDSP 32, frag. 2 uses the word *blk'*, but without much surviving context. See Dušek 2007, 399–400.

2 Cf. Edelman 2015.

3 Batten 1913, 173–174 called this translation “mostly guesswork”. Williamson 1985, 55–56 said it was “impossible” to find exact English equivalents. Blenkinsopp 1988, 110, fn. k. called all but “tribute” for *mandattu* uncertain.

4 Sancisi-Weerdenburg 1998; Briant 2002, 185, 404, 470 called it “the king's share”. On 441 he notes the PFT use it for livestock taxes.

for compensation of slave owners for the work of their slaves.⁵ Therefore, neither tribute nor rent are satisfactory translations; perhaps it needs to be translated differently based on context. The biblical appearances do not help to define it more specifically.

I 1.2 הלך / ilku

The interpretation of הלך as Akk. *ilku* is widely accepted. As recent examples, Naveh & Shaked (2012, 71, though with hesitation), Fried (2015a), and Edelman accept this (2005, 266; 2015, 188–189). In Neo-Babylonian usage *ilku* primarily appears to indicate “service obligations” or various forms of mandatory labor, presumably including but not limited to corvée (cf. Jursa 2010, 248; 2011, 441). The use of corvée is also plausibly attested elsewhere (discussed below; more generally, Briant 2002, 401–402). The novelty here is not the appearance of corvée *per se*, but of the use of an Akkadian loanword for it (i.e., instead of Hebrew עבודה or an Aramaic term). Perhaps this relates to different systems of labor requirements (analogous to a distinction between *ilku* and *urāšū*), whether these are a form of land-for-service obligations as visible in Babylonia or some other system that differed from pre-Achaemenid corvée arrangements. The word also appears in the Samaria papyri.⁶

I 1.3 בלו / biltu

Naveh & Shaked do not discuss בלו. Fried glosses it as “tribute”.⁷ The identification with *biltu* is old, but its rendering is varied.⁸ Schaper (2000, 149) glosses it as “Kopfsteuer” and Blenkinsopp merely as “tax” (1988, 109). Altmann abstains from providing a translation, though he notes one occurrence in Aramaic, where he says it means “reward”, but the text only has two names and בלו, so it is not informative.⁹ The largest set of attestations are from Neo-Assyrian usage of the collocation *biltu u mandattu* (AHw, 126; CAD B, 229–236; Bagg 2011, 128–135).¹⁰ CAD indicates the term can mean a range of charges, including tax, rent, or tribute. In Bagg’s discussion of the Neo-Assyrian collocation, he glosses the pair as “Tribut und Abgabe”; the usage does not appear to be overly precise (Bagg 2011,

5 Jursa 2010, 230, 234 fn. 1369, 236–237, 279, 682, 699, 712–714, 778; Kleber 2015, 2.

6 Dušek 2007, 399–400.

7 Fried 2011, 43 accepts a derivation from *biltu* and Fried 2015b, 212i and Fried 2018b, 43 gloss the triad “rent, tribute, and corvée”, implying “tribute” as her understanding.

8 I am grateful to Jonathan Stökl for commenting on this for me. BDB, 1084, makes a reference to a supposed OP *bali* “tribute” (perhaps a mistake for *bāji*? E.g., Kent 1953, 199).

9 Altmann 2016, 231 and fn. 23. Here he gives the text as RES 492B 3, but on 275, fn. 125 he cites it as *IduOstr.* 2.81.2 and translates it “tribute”; I think he means a text referenced by Schwiderski *et al.* 2008, 148; Schwiderski 2004, 235. It is a docket with only two names to provide context. I am grateful to Yazdan Safaei for access to Schwiderski’s text edition.

10 Seemingly the basis of older translations, e.g., Albright 1921, 114, who calls all three terms “Assyrian”. I am grateful to Gina Konstantopoulos for facilitating access to AHw.

128–135). Of the three, perhaps it has the best claim to be translated as “tribute”. *Biltu* is not used in taxation contexts in the Babylonian legal-administrative corpus of the Achæmenid period.

I 1.4 אפתם

Ezra 4:13 also has a problematic term (מלכים) אפתם, usually translated “treasury” or “revenue”, though the basis for any of these understandings is insecure.¹¹ Zadok (2002, 65; 2007, 260–261) has argued that this word should be understood as Akk. *apputummu*, which appears in BM 29447 for cuts of meat from prebends that an Achæmenid queen had rights to enjoy.¹² Within the verse, this term appears after a list of the three above terms. One might understand it as a general summation of the resulting loss to the exchequer or as another, specific revenue stream to be lost to the king. If the latter (and if Zadok is correct), this would be the only attestation for the (Persian) king receiving prebends from the Jerusalem temple.

Before moving on, it is worth noting that one of these lists (Ezra 7:24) claims that all the temple personnel are exempt from all three forms of taxation. As will be visible later, this exemption does not appear to be consistent even within Ezra-Nehemiah. I suspect that such a blanket exemption is either wishful thinking or more likely to be a goal that the Ptolemaic or Seleucid priesthood sought from their Hellenistic overlords and which the writer placed in the Persian Empire to provide the claim precedence.

Of course, the lists that appear in Ezra 4 and 7 derive from supposed Aramaic letters, and their authenticity is open to doubt. Nevertheless, the possibility that such tax terms are still relevant for Persian Yehud must be entertained; inasmuch as they are corroborated by the details in the rest of this volume, they may be considered plausible, even if their current literary origins are later.

I 2. Neh 3

Chapter three of Nehemiah describes the building of the wall of Jerusalem in the reign of an Artaxerxes.¹³ In several verses (9, 12, 14–18) the word פלך is used. This is usually translated as “district”, (and is used as a geographical frame of analysis by Lipschits & Van-

11 Cf. Williamson 1985, 56, fn. 13c; Altmann 2016, 230, fn. 19 calls the translation “difficult”, though he does not note the suggestion of Zadok 2007.

12 For more context on the relation between prebends and royalty (and discussing this text), see Waerzeggers 2010, 127–128. It is unclear whether or not Zadok supports an ultimate derivation of *apputummu* from OP **apatama*. In any case, I am not competent to judge the etymology. It seems an Iranian etymology has been accepted by Kocharov & Shatskov (2014, 22; though without mention of Zadok).

13 Most consider it to be Artaxerxes I, though some scholars argue for Artaxerxes II. The regnal years given (20 and 32) exclude the later Artaxerxeses.

derhooft 2011) but Demsky (1983) instead argued it was *pilku*, “corvée”. Several scholars, including myself, have accepted this.¹⁴ I find none of the objections convincing (Weinfeld 2000; Lipschits 2012, 92–93, 95–97; 2015, 240). Indeed, another Hebrew term for corvée is also used for the wall (סבל, cf. Demsky 1983, 243 fn. 6; Fried 2018b, 46). It is hard to escape the use of corvée in this narrative; this strongly integrates at least the priesthood into a taxation system reminiscent of Mesopotamia.

Read as an example of corvée, the chapter has the governor assigning a number of different groups to do various portions of the work. These include the high priest (v. 1), other priests (v. 22, 28) and the Levites (vv. 17–21), temple servants (v. 26, 31), various named individuals and groups from various locations (Jericho, Tekoa, Gibeon, Mizpah, vv. 2–7), occupations (goldsmiths, perfumers, merchants, v. 8, 31, 32), and leaders of corvée from certain places (“officers”⁹, 12, 14–18, 17). It is worth noting that the men of Gibeon and Mizpah are said to be “for the throne of the governor of Across-the-River” (v. 7). I take this to mean that these particular men are from satrapal estates in Gibeon and Mizpah (as the term פחה is notoriously loose and is attested for figures likely to be satraps).¹⁵ The “people” doing the corvée on the wall in chapter 4 are said to each have a servant with them (4:16).

The places from which corvée is said to come are Jerusalem, Beth-Hakkarem, Mizpah, Beth-zur, and Keilah. This list appears significant to me. Beth-Hakkarem is usually identified with modern Ramat Raḥel (Lipschits *et al.* 2017, 15–18), the plausible location of the Persian governor’s residence (see below). Mizpah is usually understood to be the provincial seat under the Neo-Babylonians and identified with Tell en-Nasbeh. Beth-Zur has evinced a Persian era administrative building and a coin (Fantalken & Tal 2012, 157). Beth-Zur and Keilah are the farthest south in this list, and the only ones not appearing to be administrative centers of some kind. Also worth noting is the absence of ‘En Gedi, a place that *may* have had a (royal?) plantation.¹⁶ In the Hasmonean period Jericho housed an important royal plantation, and the list of workers (but not פלך) included men from Jericho. However, apart from some Yehud stamp seals from Jericho, I am not currently aware of evidence of a Persian era plantation there.¹⁷ In this latter respect, it is worth noting the mention of the king’s *paradise* in Neh 2:8. This appears to be one that grew timber.

14 King & Stager 2001, 389; Hoglund 2002, 16; Edelman 2005, 213; Fitzpatrick-McKinley 2016, 178; Silverman 2015; Altmann 2016, 247.

15 On the difficulty of פחה cf. Stolper 1989. Williamson 1985, 197, rather thinks it means that the governor’s seat was in Mizpah. Blenkinsopp 1988, 234–235 considers it to either be the gubernatorial residence or a metaphor for jurisdiction. But neither explain how the governor of the tiny province of Yehud could be referred to as “governor of Across-the-River”. That is more likely to be his superior in Damascus. Since satraps such as Arsames are attested with estates in multiple provinces, this is a more plausible reading.

16 Lipschits 2006: 30 posits that ‘En Gedi was an independent imperial domain. All of the mentions of ‘En Gedi as a balsam plantation are late (Roman or later); there are Persian period remains, but none of them point to a plantation or royal domain. See Stern 2007 and Hirschfeld 2007. Cf. Stern 2001, 438–439.

17 Lipschits & Vanderhooft 2011, 47 claim it was an industrial center, but all that is extant are traces of a small settlement; see Sellin & Watzinger 1913, 148–149, 158; cf. Stern 2001, 438. Ristau sees both sites re-integrated in Yehud (2016, 68).

This must be something different from Ramat Raḥel, ‘En Gedi, or Jericho, as none of these would be suitable for timber production.¹⁸

Whatever the statuses of the various plantations, the narrative concerning the building of the wall lists five groups subject to the *corvée*. This list of wall-*corvée* workers in Neh 3 appears to include heads of gangs, priests, various tradesmen, and merchants. Nobles or officials are not named (though people well off enough to have servants are). This would appear to contradict the statement in Ezra that the priests were tax-exempt. Further, perhaps it implies a social distinction, i.e., some or all of the priests were not considered nobles. We can note in passing that the letter sent from the Elephantine community mentioned within Yehud a governor, the high priest, the priests of Jerusalem, Otanes the brother of Anani, and the nobles of the Judaeans (חורי יהודיא, lines 18–19, *TAD* A4.7/ lines 17–18 *TAD* A4.8).¹⁹ This would seem to imply that the nobles were a separate group from the priests (even if individual priests were also nobles); perhaps they paid for others to do their *corvée* in their stead, as is attested in Babylonia.²⁰

I 3. Neh 5

In the context of a narrative about debt cancellation,²¹ Neh 5 mentions several types of taxes. The first, the king’s *mdb* (מדה המלך, v. 4), was discussed above. Understanding the economics implied by this text — and thus the role of taxation in it — depends on socio-economic structure implied. The problem with assessing this chapter — side-stepping historicity — is that the social structure of Yehud envisioned is unclear; understanding the economics of this text is predicated on decisions related to the socio-economic status of the groups mentioned.²² In this text a group of Yehudians called “the people and their wives” complain about several economic hardships: a shortage of grain requiring mortgaging of property, difficulty paying taxes, and the resorting to selling of children into slavery (vv. 1–5).²³ The governor responds by criticising lending at interest, as well as emphasizing his largess in feeding large numbers of people at his table.

18 Fried 2018b, 41, supposes it refers to one in the Lebanon. She also points to the “authorization” for the travel of the craftsmen in Ezra 3:7, comparing this to the *halmi* in the PFT (41–42).

19 The redraft changes it to “nobles of Yehud” from “nobles of the Judaeans”.

20 E.g., Jursa 2011.

21 There is a large literature on this, mostly presuming it is a result of punitive Persian taxation. For a critique of that narrative, see Guillaume 2010; 2012.

22 There are a number of groups named in this chapter: “The people and their wives” (העם ונשיהם, v. 1, cf. 15, 18, 19) — the phrase is reminiscent of OP *kāra*- or Elamite *taššup*; “their brothers the Yehudians” (אחיהם היהודים, v. 1, cf. 5, 8); “Nobles and officials” (החרים וסגנים, v. 7); “great assembly” (קהלה גדולה, v. 7, cf. 13); “the nations” (גוים, v. 8, cf. 9, 17); “my brothers and servants” (אחי ונערי, v. 10, cf. 15); “the priests” (הכהנים, v. 12); “their governor” (פחם, v. 14, cf. 15); “the Yehudians and officials” (היהודים וסגנים, v. 17).

23 There are disagreements over whether this is meant to be a series of separate crises or is one complex crisis, but that need not detain us here.

Fried has seen this to imply that the Yehudians were all on estates owned by the king or his nobility (2015a, 160). This is based on her understanding of the term מדה as “rent”, which was argued above to be too specific. The complaint could be concerning any type of tax, whatever the precise basis. Just as likely as rent would be payments made in lieu of labor, e.g., hired substitute laborers for corvée projects. Verse 5 does seem to imply some people had to use their children for labor while others did not (cf. Guillaume 2010).

There are two main ways one could understand this text. First, many scholars read it as a temporary debt relief for peasants, and as such Nehemiah is often compared to Greek tyrants.²⁴ This would raise a question concerning the governor’s discretion in tax-collection. The other is to read it as machinations among landholding elites.²⁵ As pointed out by Philippe Guillaume ten years ago, the people making the complaint in this chapter own fields, vineyards, and houses and make their complaint against those whom they consider to be their equals.²⁶ Since v. 7 identifies the accused as “nobles and officials”, this implies the entire chapter is about landowning nobles and administrators, not about common farmers.²⁷ For present purposes, the resulting picture would be a group of gentry and officials, in commensality with the governor who considered himself one of them (v. 17, 150! See below), and who would then seemingly owe a particular type of tax.²⁸ The decision-making assembly, though clearly controlled by the governor, seems to make no distinction in status between the gentry and the officials, either. This seems to put the administrators on a social par with gentry, though v. 12 might imply that the priests might have been seen as a separate category. The picture this chapter would paint of late Achaemenid Yehud, then, would be one of a governor with a class of land-owning gentry and administrators plus priests (of an unspecified status). Peasants presumably exist, but they are not mentioned in the passage. Also mentioned are servants of the governor. These servants appear to be of some means as well, since they are said to loan money and grain themselves (v. 10). Whether scribes are part of the officials or servants (or both) goes unmentioned.

24 Smith 1987², 108–109, 136–144; Grabbe 1998, 108; Kessler, 2008, 142 calls Nehemiah a tyrant, see *ibid.* p. 135 for structural issues. Houston 2008, 43, sees these as heads of families living in Jerusalem, but sees the chapter as the beginning of a “reduction of peasants by landlords” (50). He reads it as a combination of the two views (using peasant support in elite rivalries, 13). Cf. Adams 2014, 78–79, 110.

25 Fitzpatrick-McKinley 2003, 27–34; Guillaume 2010, 4. Kessler 2008, 137 sees elite competitions but on the basis of Ezra rather than this passage.

26 Guillaume 2010, 19. Houston 2008, made this argument for the audience of Deuteronomy, but does not make the same connection in this passage.

27 Cf. Neh 2:16, which could be read as the Judaeans consisting of “priests, nobles, officials, and all other officials”. However, Neh 7:5 implies the people are a separate group from the nobles and officials. The word translated here as “noble” has been argued by De Blois to have gained the sense of “noble” from Iranian usage due to the Persian imperial context. See De Blois 1985, 11.

28 Guillaume 2010, 19–21 sees a conflict between formerly Babylonian-supported elites and newly supported Achaemenid elites here (the “nations”). In 1991 Blenkinsopp saw these Yehudim as “privileged class” (repr. 2017, 79).

Both of the interpretations described above raise the question of the status of farmers, and how much land and wealth one needed to move from a “peasant” to an “elite” farmer. Or, in other words, land tenure. It also directly impacts interpretations of who had to pay a specific type of tax (מדה), and whether this was levied on estate owners or on dependent or independent farmers.

In addition, Nehemiah mentions “bread of the governor” (vv. 14–15), of which neither he nor “his brothers” availed themselves. The text presents this as a significant sum, as it supposedly normally supported 150 “Judaeans and officials (והיהודים והסגנים)” as well as international visitors (v. 17); v. 15 claims previous governors had claimed more than 40 shekels of silver. (Mal 1:8 implies that food given to the governor also had to be of a high quality). Of course, the feasting in v. 18 echoes practices known throughout the Achaemenid Empire by elites and the king himself.²⁹ Recently, Fried has offered a discussion of this feasting in an Achaemenid context (2018a), taking as her starting point the massive amount of meat (one ox, six sheep, plus birds).³⁰ Though it is unlikely that all land in Yehud was part of estates as she argues, her point that the feasting would have had political and social repercussions is apt.³¹ However, Altmann sees the institutional nature of the table obviate physical presence of all the nobles (2016, 281; contra Fried 2018a, 829). The food served at such feasts probably would have, at least partially, derived from gubernatorial holdings, and the subsequent redistribution a major element in the local economy — even if the amount is inflated.³² Altmann rather discussed the “bread of the governor” in terms of a tax in kind, and he appeals to both Mal 1:8 and the PFT (2016, 273, 278–282). He sees the 40 shekels in v. 15 as the equivalent of the daily meals (2018, 285–286). However, I think it is more likely that the 40 shekels would mean the amount the governors claimed in excess of their own lands (assuming the governor had some estates due to their office and/or own “private” wealth). Nehemiah does claim to be able to supply the table even without the 40 shekels. A parallel can be made with the *upiyāta*, or tax for the king’s table.³³ Henkelman sees a “fluidity” between the economies of the royal house and the overall administrative economy (2010, 673–675). One might suspect a similar sort of fluidity between the gubernatorial estates, subordinate local estates, and the general provincial administration.

The chapter ends with mentioning corvée obligations again (v. 18, עבדה). Whether these are a separate type of obligation from *ilku* or *pilku* is unclear at the moment.

29 E.g., Henkelman 2011; Wright 2010; Altmann 2011, 220–222. On the King’s table more specifically, Briant 2002, 200–203, 286–297, 314–315.

30 Fried 2018, 822, cites her butcher in this being over 800 pounds of meat.

31 Fried 2018, 829–830.

32 Fried 2018, 827.

33 E.g., Henkelman 2010, 688, 710–711.

I 4. Ezra 2 / Neh 7

There is a long list of supposed returnees to Yehud that appears twice in almost identical form in Ezra 2 and Neh 7.³⁴ In her recent commentary on Ezra, Fried has argued that this list could be read as a *ḥatru* like tax list that had been adapted by the editors as a census (2015a, 138–141). This is a very intriguing idea, and others have suggested that the increase in settlements in southern Yehud and perhaps in Idumea in the second half the Persian era evince a similar structure (Edelman 2005, 269; 2007, 63–64; 2015; Milevski 2011, 148). Nevertheless, archaeologically identifying any estates, let alone any land-for-service-type arrangements in Yehud or Idumea is anything but straightforward.³⁵ The relation of Ezra-Nehemiah's lists to any reality on the ground as shown by archaeology — estates or not — is even more problematic.³⁶ At present I have no proposals for how such a suggestion could be assessed.

Related to all of the above are the much-discussed stamped jars, found in greatest concentrations around Ramat Raḥel and Jerusalem. That they are related to commodity movement is certain; their relation to taxation is less so. Fried (2015b, 11) thinks this system was related to taxation, with oil and wine being collected to exchange for silver for imperial taxes (cf. Edelman 2015, 189). Lipschits & Vanderhooft (2011, 763) rather see it as collection for the consumption needs of provincial and visiting officials. The idea of huge amounts of silver needing to leave the province seems to be an unnecessary inference (cf. Kleber 2015, 4), so the interpretation of Lipschits & Vanderhooft seems preferable (cf. Ristau 2016, 69). This local usage, however, does not militate against use within the royal road provisioning system. As was clear in the discussion at the workshop that birthed this volume, most taxes were used relatively locally. A dichotomy between imperial taxes and local (re)distribution is therefore misleading.

I 5. Tithing and taxation?

A major complication in attempting to assess taxation in Yehud is the issue of tithing for the temple, and whether or not it qualifies as a form of taxation in the Achaemenid Empire. There are several thorny problems. First is the issue of the date of the various texts discussing tithing. Second, these texts vary, raising a question whether any of them reflect any real practice at any given time. The third problem involves the status of Levites and their relation to priests, as they are closely linked to the collection and/or disposal of tithes. Lastly, there is the fundamental issue of the relation of the Jerusalem temple to the

34 Williamson 1985, 30–31 thought the list was compiled from several different small groups that returned under the Teispids. Blenkinsopp 1988, 83, rather thought it was a census from later in the Persian period.

35 The interesting article by Faust 2018 is misleading in this respect; Kletter & Silverman 2021.

36 E.g., Finkelstein 2008; Zevit 2009.

provincial administration and the empire as a whole, and the implications for our understanding of the structure of the economy.

Starting with Nehemiah, chapter 10 describes a “voluntary” temple tax of $1/3$ shekel a year for the nobility, to support the daily services (vv. 32–33, on nobility, v. 29). The chapter continues with provisions for wood and first fruits, all to be collected by Levites and stored in temple storehouses (vv. 34–39; for storehouses, also 12:44–47). However, later in the narrative Nehemiah finds that these tithes had not been paid in his absence (13:10–13). (Similarly Mal 3:8–12 accuses everyone of neglecting tithes).

These passages may imply extra-cultic significance for this tithing system in three oblique notices in Neh 11’s list. Verse 16 says there were Levites responsible for “outward business” of the temple.³⁷ Verse 21 says the temple servants (נתינים) lived outside the walls on the Ophel (cf. Ezra 8:20 and a list of temple servants; see below). Lastly, verse 23 mentions a command of the king (מצות המלך) concerning temple singers requiring their daily provision (ואמנה על-המשררים דבר-יום ביומו; see below). None of these in themselves clarify the nature of the extra-cultic links, but they all imply a larger economic involvement than simply sacrifices and prayer.

Exodus 30:11–16 describes a once-off poll tax of half a shekel for the atonement sacrifice on everyone over 20 years (38:26). This would later be the justification for the Hasmonean-Herodian-era temple tax, but there is no evidence for it predating this (Chancey 2010, 1294). Baesens (2006) argues that the later poll-tax continued from the Persian through the Seleucid Empires, but the basis of her argument is the translation of Ezra’s בלו as “poll tax”, the poll tax in Neh 10, and 2 Chr 24 and 34. The latter two, however, appear also to be once-off phenomena for temple rebuilding (see below). The continuity of Nehemiah’s poll tax is also uncertain, given it stopped already after his first tenure as governor.

Deut 14:22–29 describes a very different sort of tithe. Here the text enjoins an annual pilgrimage feast, where each family eats its own tithe at the sanctuary. Every third year this should happen within the villages, where the feasting should include the Levites, *ger*, orphans, and widows.

Num 18 has two forms of tithing. Verse 16 describes a fee of five shekels to redeem first-born humans and unclean animals (or if a clean animal, the animal itself). The former goes into the temple treasury, but the latter is eaten by the priests. Verses 21–32 describe a tithe of grain and wine given to Levites, and they tithe from that to the priests (v. 26). This is justified as their salary in lieu of landownership.

2 Chr 31:3–19 tells a story of King Hezekiah’s reform of the Jerusalem cult (the material is not paralleled in Kings). Japhet thinks this passage derives from a document concerning the second temple, which the chronicler retrojected to Hezekiah (1993, 960–961).³⁸ Funding for the regular offerings come from the royal coffers, but the residents of Jerusalem are ordered to provide for the priests and Levites via tithes. The text claims both Jerusalemites and villagers voluntarily gave so much that the king had to build storehouses and appoint officers to oversee the distribution of the tithes. However, earlier in the book, the funds

37 Williamson 1985, 352 sees this outward business to be tithes and supplies.

38 She contrasts it with Neh 10, but compares it to Ezekiel and Ezra 7.

for renovating the temple by Joash are explicitly called an involuntary payment (24:4–14, vv. 6, 9, מִשָּׂאָה, cf. Amos 5:11 which uses this for grain exacted from the poor). The text appeals implicitly to the poll tax in Exodus to justify this. A shorter tax collection story for rebuilding the temple appears under Josiah (2 Chr 34), in which the Levites are explicitly made the agents of the collection (v. 9). Even if one assumes that in all of these instances the Chronicler was projecting late Persian era realities into the monarchic past, the only clear pattern that emerges is royal involvement and the connection of the Levites with the collection of tithes, in a manner that rather resembles tax collection.

I 5.1 Levites

The majority of the texts above link the tithes to the Levites, as collectors and receivers of the tithes. So far there is no consensus on what the Levites were, either in origin or during the Persian period. Grabbe merely summarizes them as low-level cultic functionaries, with a significant overlap with scribes (Grabbe 1995, 64 and 2000, 57, 151, respectively; on the variety of depictions, cf. Knoppers 1999).

Starting from an etymological point of view, generally scholars relate the name “Levi” to a root for either borrowing, attachment, or dedication (See HAL Levi), though they emphasize different connotations for this. For Albright (1956, 124–125, 228), the Levites were originally a class of people bound by debts or vows, though some were born into the status. He compares this to Neo-Babylonian *lawutānu* (see CAD L 77–78). Widengren (1970, 38, fn. 58) compared the Levites to temple devotees in Minaean texts. Müller (1963, 311) rather preferred the meaning “to borrow”, and thus a person pledged to the temple due to debt. Instead of debt, Stager (1985, 27–28) perceived the origins of Levites in a practice of dedicating sons to temples to ease inheritance issues. He was recently followed by Leuchter (2017, 84) in seeing people devoted to the sanctuary. Indeed, Numbers 18:4 already understood the term “Levite” as deriving from attachment, as it calls the Levites attached to Aaron (cf. as a gift in v. 6). Nonetheless, this contrasts with the presentation in Deut 18:1–8, which makes Levites synonymous with priests. Even so, this text emphasizes their lack of landownership.

However, Leuchter also sees a process whereby Levites gradually joined the priesthood. Leuchter argues that the Levites became scribal administrators already under Josiah and continued so until Ezra-Nehemiah (2017, 433). Thus in his view, by the Persian period the etymology of the term had ceased to be relevant. Ahlström in fact read the Levites largely as state employees, functioning as a cultic “police force” (1982, 15, 47–51). He reads Neh 13:22 as evidence of this for the Persian period. It is worth noting that while 2 Kgs 11:4, 19 depicts the temple guards as Carian mercenaries, the version in 2 Chr 23 replaces the Carians with Levites.³⁹ Ezek 44 presents Levitical service as guards and ancillary workers as a

39 Many scholars would see this change as merely theological or ideological (Dillard 1987, 178; Cogan & Tadmor 1998, 126). Japhet 1993, 829–830, rejects the idea that the Chronicler identifies the temple guards with the Levites, though she implicitly notes a change to Levites in v. 7 (p. 832). Never-

punishment for idolatry. One *might* read this as a Persian period development towards all temple personnel being sacralized on some level, or merely a disagreement on the level of sanctity of all whose jobs related to the cult.

Rather than low-level cultic functionaries, guards, or administrators, Hutton argues the Levites were a group of holy men and intertribal mediators, like the Berber tribe in the Atlas Mountains, and posits that this reflects Persian Yehud (2009; 2011, 80). This interpretation contradicts all of the passages in which they are depicted collecting tithes and functioning as guards and singers, so it seems unlikely for the Persian period.

If we understand Levites to have been originally those dedicated to temple service, and thus similar to *širku* in Mesopotamia, i.e., temple dependents (Kleber 2011),⁴⁰ we can understand a Persian era restriction of altar service to a different sort of priest. Since the *Demotic Chronicle* suggests that priests must be those of high social standing, temple dependents would be socially disqualified. Therefore, priests from a higher class came to be chosen. Whether one wishes to see this as “Aaronide” or “Zadokite” is a separate matter. Such an understanding would also make sense of their depiction as landless, as well as the wide variety of their roles: temples could have used them for multiple purposes. These purposes could, of course, have included administrative and scribal duties — perhaps even supervising temple slaves (נתינים).⁴¹ Although Bedford (2007) asserts the temple owned no land or laborers, he does not demonstrate it.⁴² Indeed, Neh 11:21 has temple slaves living on the Ophel just outside Jerusalem’s walls. Though this in itself does not explain how tithes and the Levitical relationship to them relate to taxes, it might be relevant for the next consideration: how the temple overall related to Persian administration.

I 6. Temple and administration

There is no consensus either on the relation of the temple to the Persian administration, and thus the way one might view tithes — whether as a form of taxation or not. Here I focus mainly on the question of whether or not the temple’s collection of tithes was directly related to the empire or not. A number of scholars are content to remain vague. Grabbe

theless, for her this switch is only a result of the Chronicler needing to keep the temple precincts inviolate. Note that Cogan & Tadmor 1998 and Hobbs 1985, 139 doubt the identification of כרי with the Carians. The idea was first mooted by Gray 1964, 516, on the basis of Herod. II.154. However, the phenomenon of Carian mercenaries is attested more widely, e.g., Waerzeggers 2006.

40 Blenkinsopp 1988, 90, compares the *netbinim*, rather than the Levites, to the *širku*.

41 Some scholars wish to emphasize that these are not slaves, even though the high preponderance of foreign names and nicknames in the lists has led to acceptance of origins as prisoners of war. See, e.g., Williamson 1985, 35; Blenkinsopp 1988, 90–91. The total in the MT is 392, which is not an incredible number for the temple to own. Fried 2015b, 119–120, 137 is willing to entertain that they were slaves.

42 He is right that there appears to be no equivalent to the Babylonian *širū* “tithe” that Jursa suggests derives from land formerly owned by a temple (Jursa 2010, 255). This does not mean the temple did not own, or at least possess, any land.

(2000, 137–138) sees the entire tithing system as not well known, though thinks it is clear it was the main economic basis of the temple. Stackert (2007, 170) thinks there must have been a real practice of tithing, but that the nature of the biblical sources, which conflict, means they cannot be used to reconstruct said practices.

On the one hand, Ahlström thought Cyrus built the temple in order to collect revenues (1994, 842; more recently, Stevens 2006, 57). Schaper also argues the temple was a major tax collector (1995; 2000, 139–141), with an important function in converting payments into metals (cf. Torrey 1936). Yet he argues that there were two taxation systems, an imperial one, and a local-religious one (i.e., tithes; 2000, 147, 149). Anderson (1987, 78–82) thinks the difference between taxes and tithes were only visible to urban elites, but invisible to villagers. Boer essentially sees tithes as just a tax depicted as religious duty (e.g., 2015, 151–152, 156).

At the opposite extreme, Herman (1993) completely rejects approaches to tithes as taxes, arguing instead they function as Maussian gift-exchange, concepts he finds mutually exclusive. Altmann also completely rejects tithes functioning as taxes, though he bases this primarily on a rejection of a temple role in coinage (2014). Bedford (2015, 341) strongly rejects tithes as being a form of formal taxation (yet on p. 344 he sees Nehemiah as having authority to demand payment of tithes). In his argument, Bedford appeals to a concept called “informal taxation”. As this idea raises fundamental questions concerning the nature of the ancient Near Eastern economy, it is worth interrogating further.

I 6.1 Informal taxation

In his attempt to keep the Persian Empire apart from the Jerusalem temple, Bedford appealed to the concept of “informal taxation” (Bedford 2015, 347–348; cites Olken & Singhal 2011). This concept was new to me, and it provoked me to reconsider how the economies of the ancient Near East functioned in relation to the “state” and “public good provision”.

The concept of informal taxation derives from economists’ work on “developing” countries. Their main concern is to understand differences in revenue generation and public welfare provisioning between these “developing” countries and modern welfare states. Although such studies presume a nation-state, a world-capitalist context, and a welfare state as concepts (all of which are obviously anachronistic for the ancient Near East), the fact that they deal with contexts in which there is *not* a welfare state (or, indeed, “weak” states) means their analyses of taxation could raise useful considerations nonetheless.

To begin with the study to which Bedford appealed, Olken & Singhal define informal taxation as a “system of local public goods finance coordinated by public officials but enforced socially rather than through the formal legal system” (2011, 1). They see this as a phenomenon particularly of rural areas in developing countries, though forms of it also occur in developed countries (2011, 4). For Olken & Singhal *corvée* is formal taxation (2011, 8). Informal taxation in their presentation appears for “state” projects that are in-

sufficiently funded by the state, but are enabled by a local, informal system. This makes it a “rational” governmental strategy (to use economists’ terms) in response to limited state resources, and not a local project (this is also the reading of Lin & Liu 2007). Thus using Olken & Singhal’s understanding of informal taxation for the rebuilding of a temple would imply that the temple was an imperial project (contra Bedford’s intent). The prime difference between formal and informal taxation in this view is the methods of organization and the sanctions used to motivate it, not whether or not it relates to the supra-local polity.

The concept of “informal taxation” was introduced by Prud’homme (1992); he used it much more broadly than Olken & Singhal did, including all forms of bribery and corruption.⁴³ Prud’homme’s original idea offered a six-fold typology of informal taxation. Olken & Singhal’s description falls within Prud’homme’s type 3, “requisitions” and type 6, “gifts” (1992: 6–7). Prud’homme’s discussion is also focused on the provisioning of public goods, though with a very broad understanding of such (i.e., only maintaining order is still a social good). This focus raises the issue of how tax in the ancient world should be analyzed from a socio-economic point of view. I think few would argue that ancient empires saw the primary purpose of taxation to be to provide public services (and thus, similar to the 1980s Zairian government described by Prud’homme), although maintenance of order was definitely a key concern. Nevertheless, as Lough *et al.* (2013) show, the impact of taxes and fees, as well as the provision of services, are much more complex in their reality and less predictable than a traditional focus on “formal” taxation would necessarily reveal. As the latter point out, the use of intermediary, traditional leaders blurs the boundaries between formal and informal (2013, 18, 26). These local leaders *are* often expected to perform public services (such as various forms of patronage and poverty mitigation) as part of their roles.⁴⁴ The use of local elites within the Persian system, therefore, is potentially analogous. Further, even in Olsson *et al.*’s use of the term primarily for bribes (2016), their discussion of the tolls and bribes on riverine traffic on the Congo sounds rather like it might be comparable to those on the Tigris and Euphrates.

It is important that the term actually covers a wide variety of practices. Barkan & Holmquist have argued that one of these systems in Kenya has had varied characteristics depending on time and place, some being state, some local, and some a mix of both (1986, 4). In their analysis of its function in the 1980s, however, they emphasize the local character of the tax (initiation, use, benefit; 1986, 19). The overall impression is a dialectic between local efforts and state control, sometimes to mutual benefit (1986, 32–33, 35). Indeed, analyzing how such informal taxation structures function requires assessing the general social structure in which they function: laws, social norms, and networks, not simply the local relations to the supra-local polity (cf. Mallett 2016).

To return to the funding and operation of the Jerusalem temple, Prud’homme explicitly includes donations and gifts to religious organizations, including places of worship,

43 It is defined as “*nonformal means utilized to finance the provision of public goods and services.*” (Prud’homme 1992, 2, italics his).

44 Cf. Houston 2008, 44–48.

within his categorization: tithes and temple donations in Yehud would fall within his proposed scope. Lough *et al.* also see tithes as important aspects of informal taxation (2013, 26); Lorenz similarly discusses modern mandatory Islamic *zakāt* tithes as informal taxation (2013). If one granted that there was some initial imperial funding for the temple — whether through direct capital, temporary tax exemptions, or allowance to divert corvée labor — then a requirement for continual support for the temple via tithes would qualify them as informal taxation. If one assumes the Persians understood the economic implications of vows,⁴⁵ tithes, and pilgrimage, understanding tithes as informal taxation makes ample sense. Similarly, royal provision of timber from the king's *paradise* (Neh 2:8) for the wall could make the resulting corvée a form of informal taxation (if were organized locally rather than imperially).⁴⁶ It may also be relevant to note in passing that according to Barkan & Holmquist (1986, 27), the poorest can perceive themselves as benefitting the most from systems of informal taxation, even though from a modern perspective they are often regressive. Jibao *et al.* (2017, 22) also found more positive evaluations of local forms of informal taxation. Further, the fuzziness between local and supra-local that informal taxation supplies may also provide a way to reconsider the (perhaps limited) role as social “safety net” provided by temples — through mechanisms such as loans of grain and dependent statuses (cf. Jursa 2002, 208–210) or the portions of the Pentateuch that mandate support for the poor. In other words, the empire's involvement in the temple would indirectly enable such social “safety net” mechanisms (even if other taxes themselves provoked some of the need).

The issue of temple dependents also raises another potential relation of the temple with taxation: forced labor.

I 6.2 Temple and forced labor

I have previously raised the issue of the use of forced labor and the Jerusalem temple in brief (Silverman 2015). I already discussed above the presence of forced labor for the wall in Neh 3, and that these laborers included priests and Levites (cf. Ezra 3:8, which has Levites as work supervisors). Guillaume has insisted that the narrative set wall building in a timeframe of agricultural inactivity, meaning that the labor was in fact described in a practical manner, or, in other words, in a way that would feasibly work as a tax mechanism (2010, 8; 2012, 169–170). I remarked on Nehemiah's mentions of temple slaves (נְתִינִים). Both of these imply the temple's involvement in forced labor in various capacities (corvée, slavery). If we understood some Levites as still being temple dependents, then there would be another type of forced labor. All of these labor resources, however minimal, would have been invaluable to a Persian governor. Indeed, Nehemiah claims to have used them

⁴⁵ Lev 27 describes mechanisms for vows and other donations to the temple.

⁴⁶ This does not *necessarily* mean that all relevant costs would be borne imperially (as Fried 2018b, 42 suggests), but one could use the concept of informal taxation to consider a range of ways financing could operate between the empire and the local institutions.

to transform Jerusalem into a *birta*. The wall was a rather short-lived project, and the temple's labor resources must have been used for other purposes as well. Neh 10:38 has the Levites collecting grain, fruit, wine, and oil from towns subject to *corvée*. One might see the temple involved in coordinating olive and grape orchards in the environs of Yehud via a gubernatorial or temple-owned land-for-service sector (cf. Silverman 2015, 25–26). It is highly unlikely that so many workers would have been used for only “cultic” labor. This is a possibility that still requires careful analysis.

All of these types of forced labor are separate from broader considerations of systems of land tenure, some of which may have also involved various types of forced labor (e.g., Guillaume 2012). Land tenure in Yehud (and Palestine in general) requires more careful study. Simplistic assumptions of monolithic imperial systems are just as likely to distort the image of the social structure as of the system of taxation and its ramifications. For example, biblical scholars have widely used Lenski's “Agrarian Society” model to claim widespread disenfranchisement of independent farmers and a resulting plague of unemployment, even though the evidence from the ancient Near East and Yehud in particular suggest underpopulation and labor shortages instead.⁴⁷ The reality was likely a mixture of a variety of types of land tenure, inherited from the Neo-Babylonian period, as well as developed in the Persian period. There is no doubt, however, that the Achaemenids (and their predecessors) made use of forced labor. More work on the typology and sociology of forced labor will also likely shed light on the overall economics of the province.⁴⁸

Section II: Spending

II 1. Ezra 4:14: “Salt of the palace”

Just after the first string of tax terminology in Ezra 4:13, various residents of Samaria are said to claim that “their salt is the salt of the palace”, often translated as “we eat the salt of the palace” (מלח היכלא מלחנא).⁴⁹ This phrase has been interpreted in a variety of ways (but often without any cited evidence). Both Torrey (1953, 239) and Moga (2009) see it as an expression of “friendliness”. Gosnell (2011, 201) and Fried (2015b, 216) understand it as indicating receiving a royal salary (the latter compares it to rations in kind as visible in the PFT). Williamson (1985, 56) and Blenkinsopp (1988, 114) appeal to Lev. 2:13, Num 18:19,

47 For a model of advanced Agrarian societies, see Lenski *et al.* 1991, 170–201. For a depiction of labor shortages, see e.g., Stolper 2003. For critiques of never ending land crises, see Guillaume 2010 and 2012.

48 Forced labor is much broader than just slavery proper, though the latter has received the lion's share of interest in Ancient Near Eastern Studies. For an overview of conceptual issues, see Stanziani 2008; for a history of forced labor after banning of slavery, see Klosterboer 1960; for military forced labor, see Shesko 2011. For some introductory bibliography and discussion see Silverman 2015.

49 For the repointing of the MT, see Williamson 1985, 56, fn. 14a. The phrase does not occur in the LXX.

and 2 Chr 13:5 for relating to rituals concerning oaths of allegiance. However, these three biblical texts concern treaties with YHWH rather than with a human ruler.

I suspect that the interpretation of the phrase as meaning good social relations derives from Gordon's interpretation of a Sumerian proverb (1959, 123–124) containing "eating salt" as "reconciliation".⁵⁰ However, in Alster's more recent translation, the proverb has a more sexual context (1997, 32). Thus it is an unlikely parallel for Ezra 4:14.

I have placed this phrase under "spending", as I would like to suggest instead the possibility that the phrase relates to tax concessions or royal grants related to salt. Palestine does in fact have attested salt mines and salt pans around the Dead Sea and salt pans along the Mediterranean coast.⁵¹ There are no clear signs of an Achaemenid royal monopoly on salt so far as I can find (the earliest evidence being Ptolemaic and Seleucid), but salt's local exploitation and lucrative potential is certain. One may either see this as a sign of potential Achaemenid interest in such resources, or a Hellenistic writer's retrojection into the Persian past.

II 2. Ezra 6: temple financed from מדה?

The supposed decree from Darius in chapter 6 of Ezra includes the explicit stipulation that the costs for rebuilding the temple are to be drawn from the מדה of the satrapy (v. 8). One could understand this either in terms of a diversion of local imperial dues or duties towards the temple construction, or directly financed. This is quickly followed by a list of offering items necessary for the priests (animals and others) for sacrificial service. The only requirement is that they "pray for the life of the king and his sons" (v. 10). Is this the king funding temple rebuilding as part of royal ideology and/or as a tax-collection point? The value of this of course depends on one's assessment of the authenticity of this letter; on this point I do not think there is any consensus.⁵² Similarly, the supposed decree of Cyrus in Ezra 6 orders the cost of rebuilding to come from the palace (vv. 3–4, מן בית מלכא, and in the narrative, this is the reason for Darius's decision). If one accepted at least a royal allowance to use official corvée labor for the temple's construction, one could infer that this was due to expectations for the utility of the temple's own labor force and/or informal taxation. However, this inference does not depend on this letter.

50 E.g., this is picked up in Potts 1984, 228 as *tābat* PN *leḥēmum* "to eat the salt of PN". Also used by Moga 2009, 267. I am grateful to Johannes Bach for helping me access several of these sources.

51 For Dead Sea, see Nissenbaum 1993, 129–130; cf. Bloch 1963, 90–91, 98. For the Mediterranean, see Galili & Arenson 2017.

52 In favor: Steiner 2006; cf. 2001; Grabbe 2006, 549–551 sees it essentially authentic but with elements added by the Judean editor; Fried 2015b, 275–276 sees it as "thoroughly embellished". Against: Torrey 1910 [1970], 140–157; Edelman 2005, 10, 182–185 (she believes none of the letters are authentic).

II 3. Mission of Ezra and royal largesse

The supposed letter from Artaxerxes to Ezra in chapter 7 promises gold and silver from the king and his counselors as freewill offerings to the temple (v. 15), as well as up to 100 talents of silver and various commodities for unspecified needs from the royal treasury (vv. 20–22).⁵³ This is taken up by the Ezra narrative in chapter 8 for an immense amount of freely given monies (650 talents of silver, 100 talents of gold, plus vessels)⁵⁴ from the king, Persian nobles, and “all Israel” (8:25–30, 36). Unlike the previous letter, this spending is depicted as freewill gifts of individuals, including the king. If it is anything other than a complete fabrication, it is still clearly hyper-inflated. (Similarly, the sum of donations in Ezra 2:69 is excessively high, though there it is not said to come from the king or his courtiers).

II 4. Zech 3

In Zechariah 3, the great priest Joshua is depicted as receiving a robe and turban on the orders of the angel of YHWH. Instead of the typical reading of this scene as one of priestly investiture, I have argued this represents a satrapal confirmation hearing (Silverman 2014). The robe and the turban represent elite items of clothing rather than priestly clothes *per se* — none of the relevant terms appear in any of the Pentateuchal descriptions of priestly clothing,⁵⁵ but they do appear in elite contexts (Isa 3:18–23; Job 29:14). Therefore, this would be an instance of the satrap acting like the great king in gifting elite items as signs of favor. It might also strengthen an understanding of a class difference between priests and Levites.

II 5. Nehemiah

Nehemiah mentions direct imperial spending. Neh 2:8 has the king grant timber from the king’s *paradise* for the wall, gates, fortress, and governor’s residence. (As one would expect, Ezra 3:7 has the wood for the temple come from the Lebanon).

Neh 11:23 mentions a command of the king (מצות המלך) concerning temple singers (משררים), requiring their daily provision (דבר-יום בימור, ואמנה על-המשררים), though it is not specified from where the provisions must come. I find this perplexing. This brief note raises three questions for me: 1) Who are these “singers”? (משררים); 2) Why would the

53 For a convenient summary of the history of objections to the historicity of this letter, with further objections, see Blenkinsopp 2017 [2010].

54 If a shekel is 10.8 grams, at a 50 mina talent that would be 21,060 kgs of silver; with a 60 mina talent 25,272 kgs of silver. In either case, incredible amounts. At current silver prices (Oct 2018), this is nearly \$13 million.

55 E.g., Boda 2001, 2.3.2.1.

Great King care that they received daily provisions?⁵⁶ Of all the spending the HB claims on the behalf of the Great King, this is the only one that is unexpected in an imperial context. 3) From where do the funds come?

The group's denotation is analyzed as a polel perfect participle from שיר, and thus typically translated "singers".⁵⁷ All of the attestations of this form of the word are in Ezra-Nehemiah and Chronicles (the form in the rest of the HB being שרים),⁵⁸ so the term appears only in the (late?) Persian Empire. Why this more complicated derivation, when a simpler one was available? Does the use of the D-stem imply a causative or intensive connotation? I think there is more to this brief notice of expenditure than meets the eye, but at present I am at a loss towards what it is.

II 6. Ramat Raḥel

At a site outside Jerusalem, Ramat Raḥel (typically identified with Beth Hakkarem), excavators have identified Persian-era expansions and a garden in an Iron-Age construction.⁵⁹ The site was originally constructed for Neo-Assyrian purposes, but it continued in use through the Neo-Babylonian and Persian Empires. The monumentality of the site, its garden, and the concentration of Yehud stamp jars plausibly identify the site as a residence of the governors of Yehud.⁶⁰ The very exciting palynological analysis shows that, in the Persian expansion of the site, the users added *Citrus medica*, *Juglans regia*, and cedar, among others (Langgut *et al.* 2013, 6, 10). The excavators emphasize the plants attested in the pollen samples are water-intensive, and, as the site has no natural water resources, the plants and the water installations were a major economic investment (Langgut *et al.* 2013, 13). Since *paradises* were walled, boasted a wide variety of species, and made prominent use of water, this evidence makes this a plausible gubernatorial translation of a garden into a *paradise*.⁶¹ This is perhaps the most solid extant example of Persian imperial spending in Yehud, given the difficulties in assessing Persian period Jerusalem's archaeology and literary reflexes (i.e., Nehemiah's claim to transform the city into a *birta*' with walls).

56 Some scholars, such as Batten 1913, 272 and Williamson 1985, 352 suggest the king is in fact David, though the latter admits the Persian king is possible.

57 E.g., Fried 2015b, 113–115. Blenkinsopp 1988, 89, rather translates it as "musician".

58 Even other later texts, such as Qoh 2:8.

59 For the Iron Age site, see Lipschits, Gadot & Freud 2016; cf. Foulton *et al.* 2015. For the Persian period structures and their garden that can plausibly be identified with a gubernatorial *paradise*, see Lipschits *et al.* 2011; Lipschits, Gadot & Langgut 2012; Langgut *et al.* 2013; Lipschits *et al.* 2017.

60 They estimate 60% of all excavated impressions found here (Lipschits *et al.* 2011, 34).

61 The topic is well worn; see, e.g., Tuplin 1996, 80–131; Henkelman 2008, 427–441; Boucharlat 2014; Silverman 2016, 178–183.

Section III: Attitudes to Persian Administration

It is commonly noted that of all the empires mentioned in the Hebrew corpus, the Persians by far receive the best press.⁶² Even in texts very critical of empires, such as Daniel 2 and 7, the Persians are essentially just glossed over. The critique of the priests in Malachi 1:8 also implies acceptance of the Persian governor's due, or at least acquiescence on the part of the priests. Are there any specific attitudes towards specific aspects of Persian administration?

The penitential prayer in Neh 9:36 claims that "we are servants to this day" (in the narrative, reign of Artaxerxes). Verse 37 explicitly states that Yehud's agricultural produce goes to the "kings you have set over us" and that they have power over their bodies and animals. The import of this statement is hard to assess, however. As part of the Ezra addition to Nehemiah, it is almost certainly Hellenistic in date. Moreover, the complaint is essentially one of owing taxes, and this is true in every regime (cf. similar sentiments in Ezra 9:7–9). If one follows Oeming in relating "servants" to *bandaka*-, then this is not a complaint but a boast.⁶³

A rather well-known text critical of monarchy exists in 1 Sam 8:11–17. Part of the critique involves a 10% tax, as well as corvée, military service, and land acquisitions. Though in the narrative the critique is aimed at the ways the native monarchy will act, some have suspected that it is in fact a veiled critique of the Persians.⁶⁴ The date of the text is uncertain. Even if it were granted that the text was written in the Persian period, having it directed at native kings of the past would seem to make the critique potential at best. Further, like the mention in the penitential prayer, the complaints are also of a general nature, common to most regimes. Moreover, in light of Wilson's recent demonstration of the skepticism of all leadership forms in the Hebrew Bible (Wilson 2017), it is hard to use this text as more about the Persian king than any other king or leader.

A similar set of considerations is true for the so-called law of the king in Deut 17.⁶⁵ It is commonly noted that this passage describes a king that not only bears little resemblance to kingship as it was practiced in the ancient Near East, but directly contrasts the actions of native Judaeans deemed good — including David and Solomon. Even if this text is deemed to be a Persian period text (and this is heavily debated), at best it seems to provide ideas of a utopian type of scholar king. Like the previous critiques, if used as an ideological litmus test, it would have reflected as badly on any other leader as on the Persians. We may note for the purposes of this paper, however, that taxation is only mentioned implicitly: excessive horses, gold, and silver are not to be collected (v. 17).

62 The exception being Gruen 2005, who sees the depiction as more negative than it is often said to be. His most negative examples, however, are Hellenistic period.

63 See Oeming 2006.

64 E.g., Fried 2010, 465; 2015a, 161. On the other hand, Mein 2001, 22 merely saw it as depicting the realities of Lenski's agrarian society. Anderson 1987, 86–88 rather saw it reflect the Canaanite city-state.

65 This text in relation to 1 Sam 8, see McConville 1998; as Persian period, see Müller 2016.

In a couple of places I have explored some ways in which Yhwh's heavens were modeled on aspects of the Achaemenid Empire (Silverman 2012, 171–174; 2013, 208; 2014). Philip Esler has recently defended this idea at length for the *Book of Watchers* (1 En. 1–36; Esler 2017). His point of departure is the sociological analysis of courts by Elias, and he sees 1 *Enoch* 1–36 as a group of non-temple-affiliated Seleucid era scribes. However, given that the *Book of Watchers* is plausibly from the late Persian period,⁶⁶ it provides one way to see how some Judaeans viewed the Achaemenid administration. Perhaps this is merely an example of the common human tendency to project the human world into the divine world. If so, this is minor evidence of how thoroughly the Achaemenid system came to shape worldviews. Perhaps, however, the choice was more deliberate, evincing an idea that the system was one suitable for Yhwh as well.

This has minor significance for economic issues such as taxation. More relevant is my analysis of First Zechariah (Silverman 2019). I argue that we can view this text as the local reflex of an administrative report concerning the divination necessary for the establishment of a temple (analogous to the local versions on the Xanthos Trilingual). In this context, I argue that the text is evidence of enthusiastic elite cooperation with Darius I. One can see the temple as functioning to create social order, as well as put forward as a collector of revenue: from pilgrimage, donations, and divine blessing. In particular I wonder if Yehud elites posited the revenues from a pilgrimage site as a reason for its rebuilding, making it appealing for a general policy of revitalizing underutilized land. I argue the two mysterious “sons of oil” in chapter 4 are two imperial officers meant to keep an eye on the governor and the new temple; thus this is both another example of Yhwh's heavens being modeled on the empire as well as a justification for administrative structures. Moreover, a lack of defensive structures is justified along theological lines. I also see the text posit Darius as a guarantor of prosperity, using the imagery of plant growth, and therefore functioning like a standard king. None of these are direct comments on the minutiae of tax administration. Yet, the appeal to economic ramifications of the temple perhaps support Bedford's appeal to indirect taxation in Yehud (though not in the way in which he wished to appeal to it).

Summary

To sum up the material I have surveyed in this paper, one can say something about the three sections we were meant to cover about the image of Achaemenid taxation in the Hebrew corpus. In terms of taxation and taxation administration, though the terminology is not overly precise, it seems to me that the overall image of Achaemenid taxation is broadly consistent with an understanding of Persian taxation being largely or primarily concerned with labor (cf. Jursa 2011; Wieshöfer 2011, 183). Not only the usage of terms

⁶⁶ The earliest manuscript of the *Book of Watchers* is early second century (4QEn^a [4Q201]), but that is merely the *ante quem*. This date was established by Milik 1976 on paleographical grounds, and has been widely accepted. Cf. Nickelsburg 2001, 9; Charlesworth 2002.

such as *הלך/ilku*, *פלך/pilku*, and עבודה and סבל point in this direction. The narrative of Neh 3, the vague complaints about royal corvée in 1 Sam 8, and the possibility of royal plantations having been at Jericho and ‘En Gedi also point in this direction. Moreover, if the Levites were indeed temple dependents and the temple did have slaves (נתינים), then the temple itself would have utilized forced labor — and, mostly likely, the provincial administration would have made use of these resources as it did elsewhere (and as in Neh 3).

An understanding of temple tithes as informal taxation may also be a productive way to analyze both the economic and social functions of the temple in the Achaemenid context.

In terms of spending, with the exception of the letter of Artaxerxes in Ezra 7 and the singers in Neh 11, the examples noted fall largely in line with the sorts of spending one might expect from the empire. The use of corvée labor to build a temple is not outlandish or unprecedented; temples in Drangiana and Georgia can be plausibly posited to have had imperial purposes. The giving of elite items of clothing fits within well-known patterns of royal and satrapal favor. The use of timber for defensive and administrative purposes is also unremarkable. The mention of temple singers is more surprising.

Lastly, in terms of attitudes to the Persian administration, the overall view of the empire in the Hebrew Bible is positive. Even if a few texts can be read as mild critiques, the overwhelming bias is in favor. Indeed, I would argue that, at least for the early years of the empire, the Judaeans’ favorability towards the Persians has been underrated. This rarely takes the form of specific detailed assessments of the workings of the empire. Rather, it takes the form of expectations for the benefits to accrue to Yehud, its temple, and its broader diaspora. Sometimes this also takes the form of projecting Achaemenid structures into the heavens. Boer (2015) would call this merely an example of a general ancient Near East “sacred economy”. Some would use postcolonialism to call this resistance, or “hidden transcripts”. I would prefer to see this as part of the normal human process of social hermeneutics, where traditions and worldviews are profoundly shaped by their contexts, even while people try to shape things for their own benefits.

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- DB_a Behistun inscription, Akkadian version
- HAL Köhler, L. & Baumgartner, W. (2001), *The Hebrew and Aramaic Lexicon of the Old Testament. Translated by M. E. J. Richardson*, 2 Vols., Leiden
- MT Masoretic (Hebrew) Text (as opposed to the LXX or Septuagint text)
- PFT Persepolis Fortification Tablets
- QEn^a Qumran scroll from cave 1, Enochic, number a
- TAD A Porten, B. & Yardeni, A. (1986), *Textbook of Aramaic Documents from Ancient Egypt (Vol. 1)*, Jerusalem.
- WDSP Wadi Daliyeh Samaria Papyri: Gropp, D. M., Bernstein M., Brady M., & Charlesworth J. H. (2001), *Wadi Daliyeh II: The Samaria Papyri from Wadi Daliyeh and Qumran Cave 4* (Discoveries in the Judean Desert 28), Oxford.