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A Trick a Day to Keep the Tax Man At Bay? The Prostitute Tax in Roman Egypt

(Plate 1)

In a recent article, Thomas McGinn has sought to place Roman taxation of prostitutes in the larger context of imperial policy toward prostitution.[1] As is almost inevitable when the subject is taxation, a part of his discussion concerns Egypt. In two respects it seems to me that the papyrological evidence should be interpreted in a manner different from that which he chooses. Both have significant implications for the broader picture, although neither detracts from the value of McGinn's rich commentary.

First, precedents. When the emperor Gaius introduced a tax on prostitutes, Suetonius tells us, it was part of a package of new taxes. McGinn says, "This [that these taxes were innovative] was true only for the Romans themselves. Taxes on trades were already well established in Egypt, and the prostitute tax itself had precedents at Athens, Egypt, Cos, and Syracuse." Whatever the strength of the case for a tax on prostitutes in these other locales,[2] the Egyptian evidence for a "precedent" is, we shall see, purely conjectural.[3]

[1]"The Taxation of Roman Prostitutes," *Helios* 16 (1989) 79-110, cited below by author's name. I am indebted to Donna W. Hurley and Klaas Worp for useful comments, and to Tomasz Derda for a good photograph of *O.Edfou* 171, now in the National Museum in Warsaw.

[2]McGinn, 79. In his notes one finds that in fact there was no such tax attested at Syracuse; Dionysius had introduced the registration of *hetairai* so that they would betray their lovers' confidences, not in order to tax them as they feared (Polyaenus 5.2.13 [not 5.2.3]). It is not clear to me that the Coan evidence (*Syll.*[3] 1000) must refer to a tax rather than to the concession for a municipal brothel.

[3]The supposed precedent fits into a broader pattern, cf. p.83: "Modern scholars have stressed the importance of Egypt as a source of inspiration for Caligula's political program, especially for his claims to personal divinity and autocratic power. A general influence of Egyptian practice on Caligula's taxation policies has been argued, and some scholars have proposed, on the basis of admittedly thin evidence, that Caligula derived the idea for this tax from Egypt." For this last claim no reference to the "some scholars" is provided, only a reference to the one ostrakon (*O.Wilck.* 1030, cf. below) supposedly referring to this tax which antedates Caligula's reign. Perhaps he is referring to Rostovtzeff, cf. below, n.16. For the "general influence" the reference is to A. Garzetti, *From Tiberius to the Antonines*[2] (London 1974) 101, representing a line of thought not resting on much evidence.

Egyptian documentation for prostitution is not abundant, which does not, of course, indicate that the practice was rare. There are in fact just two published receipts[4] for the payment of a τέλος ἑταιρικόν in Egypt: (1) *O.Wilck.* 83 (Elephantine, 111), issued by one Pelaias, τελώνης ἑταιρικοῦ, to Thipsansnos daughter of Tachontbekis for the balance owing for the 14th year of Trajan, namely 1 drachma. The same collector appears in another ostrakon of year 14, *O.Wilck.* 1157, giving permission to a woman evidently coming from another locale "to sleep with whomever she wishes" on a particular day, perhaps a festival of some sort.[5] Two more such permissions to exercise the prostitute's trade on a particular day, both also from Elephantine, are known from A.D. 142 and 144.[6] (2) *O.Cair.GPW* 60 (Hermonthis, 170), a receipt issued by Plenis, τελώνης ἑταιρικοῦ, to Artemidora daughter of Sanb( ) for 4 drachmas for the ἑταιρικόν of the 10th year. Another Elephantine ostrakon, *O.Wilb.* 33, was issued by a μισθωτὴς χειρωναξίου μηνιαίου καὶ ἑταιρικοῦ in 188. The taxpayer there, however, is male and pays 4 drachmas for two months; since the collector had multiple responsibilities, it seems unlikely that this payment is for ἑταιρικόν.

There is also the difficult case of *O.Edfou* 171 (= *CPJud.* II 387), an ostrakon from Apollonopolis Magna dated 164, in which Senpetestheus son (cf. below) of Achillas Rufus pays, in the editor's reading, μ(ε)ρισμὸς ἑτα(ι)ρικοῦ for year 4, amounting to 3 ob. 2 ch. This is something of a puzzle; the same taxpayer--part of a well-attested Jewish family--pays poll-tax in other texts (cf. *CPJud.* II p.111 and note *ad* no.387) and is thus presumably male.[7] Are we to imagine the government apportioning a shortfall in the tax on prostitution among the entire population? Or embrace S. Applebaum's suggestion (quoted *ad CPJud.* II 387) that Senpetestheus is a pimp? The reading is not

[4]McGinn knew only the first of these; the second had been published very recently.

[5]See *Archiv* 6 (1920) 220 n.1 for an improved text (by Wilcken) and recognition of the correct provenance. The suggestion of a festival context for the permissions to work as a prostitute was somewhat tentatively proposed there by G. Plaumann; W. Müller, publishing the third such text in *Archiv* 16 (1958) 212 (= *SB* VI 9545 no.33), expressed skepticism. It is not easy, however, to come up with another explanation.

[6]That from 142 is published in *Archiv* 16 (1958) 212 (Ammonios giving permission to Thinmareine) (= *SB* VI 9545 no.33); that from 144 in *Archiv* 6 (1920) 219 (= *SB* IV 7399) (Bassion giving permission to Aphrodite); note that LSJ s.v. ἑταιρικόν wrongly gives a date of "ii B.C." for the latter text. The exact date is 10 November 144.

[7]Names beginning in Sen-, while mostly female, are not exclusively so; Senpetestheus has two siblings who also pay such taxes and have names beginning in Sen-.

altogether certain. The writer is for the most part clear and careful, but in three words he appears to write with marked *Verschleifung*: in the taxpayer's name, read by the editor as Σενπε(τεσθεῦς), where after pi there is a double hump (mu-shaped) followed by a raised theta, leading to the reading Σενπετεσθ(εῦς); in μερισμ(οῦ), where the epsilon has vanished into the mu's lead into the rho; and in the word in question, where initial epsilon is clear, and concluding ρικοῦ are beyond doubt. What stands in the middle may indeed be τα as the editor read, but the simplification by effective elimination of iota does not seem like the most likely outcome.[8] On the other hand, I can find no other known tax name which comes even close to matching the letters.[9] If the reading is sound, the apportionment of a shortfall seems the most likely hypothesis. The text is, however, not included in the following table. I print a photograph of it in the hope that some reader may be able to bring further progress.[10]

Some further evidence, though still less helpful than the Edfou ostrakon, has appeared since McGinn wrote, an ostrakon from Elkab (*O.Elkab* 196). This is a fragment of an account, broken at the right, in which a sum for ἑταιρικ(οῦ), given in drachmas, is included among other expenses for a variety of purposes, none of them taxes: garum, ὀθώνια, μηχαναί. The editors date the ostrakon to the first or second century, a date too vague to help settle anything at stake here, and the number of drachmas is lost beyond the break.[11] For this reason it, too, is omitted from the table below.

[8]Speaking palaeographically, that is. Phonetically α for αι is attested, see F.T. Gignac, *Grammar* I 194. It is conceivable that the scribe intended ἑτερικοῦ (= ἑταιρικοῦ), but the curve of the letter in question is concave rather than convex.

[9]In fact, I cannot find any word with αρικ which could possibly stand here.

[10]I am grateful to Wlodzimierz Godlewski, Director of the National Museum in Warsaw, for this photograph and permission to publish it here.

[11]In the index (p.152), a question mark is put next to ἑταιρικόν, but Willy Clarysse tells me that this is not an indication of uncertainty in the reading.

The Ostraka Mentioning the ἑταιρικόν

O.Wilck. 83 yr. 14	Elephantine	111	Tax receipt	1 dr.	Balance
O.Cair.GPW 60 10	Hermonthis	170	Tax receipt	4 dr.	for year
O.Wilck. 1157[12]	Elephantine	111	Permission		
SB VI 9545 #33	Elephantine	142	Permission		
SB IV 7399	Elephantine	144	Permission		
O.Wilb. 33	Elephantine	188	Collector		

This hard evidence, then--two receipts, three permissions, one collector's title--all dates between 111 and 188, no precedent for Gaius. Nor, on any interpretation, will the Edfou and Elkab ostraka provide any. McGinn's precedent has another source. When Ulrich Wilcken discussed the τέλος ἑταιρικόν in the first volume of *Griechische Ostraka* (1899), he suggested (p.218) that two other receipts in his collection, both from Thebes, might concern the same tax: "Vielleicht[13] sind auch die thebanische Quittungen 504 und 1030 auf dieses ἑταιρικόν zu beziehen." In a note he explains, "In beiden Fällen wird eine Frau (oder Mädchen) eine Zahlung für bestimmte Monate quittirt, ohne dass die Natur der Steuer angedeutet würde . . . Doch vielleicht thue ich den Damen Unrecht mit meinem Verdacht." Whether he did them an injustice, as he puts it, we will probably never know. But he was speculating beyond the evidence, for he goes on to admit that similar texts (monthly tax, unspecified) involving men are known. In fact, he overlooked here another of his texts, no. 1038, where a woman is again involved in paying just such a tax.[14] Unless one believes that women could not exercise any other occupation in Roman Egypt, there simply is no logical ground to describe these women as prostitutes. Since no. 1030 was the sole evidence for pre-Gaian taxation of prostitutes in Egypt (dating from 24 June 31), all solid Egyptian antecedents fall away. That is not to say that these ostraka could not concern prostitution, or that the tax could not be earlier than it is attested; rather, it is simply that there is no such evidence known so far.

The evidence for the direct taxation of prostitutes in Egypt--both receipts and permissions given by the collectors of this tax--is thus all from Upper Egypt and all from the second century. Pure chance,

[12]Cf. above, n.5, for an improved text.
[13]Wilcken's "vielleicht" has turned into "probably" in McGinn, 95.
[14]See the improvements to the text in *Berichtigungsliste* 2.2.90-91.

perhaps, but the evidence on prostitution from other parts of Egypt involves municipal brothels, which were run by concession (obtained by public bidding) and apparently taxed as a unit.[15]

McGinn, in citing Egypt as a possible source for Gaius' taxation of prostitutes, appears to suggest the possibility of Ptolemaic antecedents for the taxation of prostitutes along with other trades: "The Romans, instead of introducing their own tax collecting system, allowed the Ptolemaic system to remain in place, making only a few changes."[16] But this is a major misunderstanding of the character of Roman rule. Augustus changed the tax system of Egypt substantially, and more changes followed. In particular, the tax-farmers, seen by McGinn as a Ptolemaic element, are not. As Naphtali Lewis put it, "Under the Ptolemies the actual collection was performed by salaried functionaries, while the so-called 'tax-farmers' (telonai) merely guaranteed the collection. Under the Romans the various tax collectorships were transformed into liturgies, and where telonai are in evidence we find them acting like Roman publicani."[17] Indeed, the monthly or yearly taxes on trades were, according to Wallace, a Roman means of replacing revenues generated for the Ptolemies by their monopolies.[18]

Secondly, the amounts paid. McGinn, taking all three Wilcken ostraka as equally valuable evidence (but not knowing *O.Cair.* 60), encountered understandable difficulties. He interpreted *O.Wilck.* 83 as follows: "Since the date is June 6 and the tax year ended on August 14, this must mean a rate of one-half drachma (three obols) per month." This reasoning cannot be followed. The date is June 3,[19] the tax year ended on August 28 or 29,[20] and we have no evidence at all for the

[15]See P.Lond.inv. 1562 verso, published by J.R. Rea in *ZPE* 46 (1982) 191-209. This list of taxes on trades, dated around 143, involves a monthly sum (figure lost) on a κοινεῖον. McGinn cites evidence and bibliography for organized brothels in Egypt on 101 n.38.

[16]McGinn 95, with n.114. See also his statements at 101 n.37, where he cite's M.I. Rostovtzeff's article in De Ruggiero, *Dizionario Epigrafico* III (1922) 127-28.

[17]*Proceedings XII Int. Congr. Papyrology* 7.

[18]S.L. Wallace, *Taxation in Egypt from Augustus to Diocletian* (Princeton 1938) 190. Whether the motive he alleges is correct, I am dubious, but there is no doubt that these taxes are Roman in origin, not Ptolemaic.

[19]Pauni 9.

[20]McGinn cites Wilcken, *Ostraka* I 590 for his date of August 14. What Wilcken says, however, is the following: "Dass die Eingabe am 14. Sebastos, d.h. am 14. Tage nach Neujahr eingereicht wurde ..." Thoth, the first month of the Egyptian year (starting on 29 or 30 August, depending on leap years), was given the honorific name of Sebastos (= Augustus), so that Sebastos 14 is, as Wilcken says, the 14th day of the new Egyptian year, not August 14th. Since 111/112 is a leap year, in this case the year ended on 29 August.

rate.[21] Similarly in *O.Cair.* 60, we do not know what portion of the year's payment 4 dr. represented.

McGinn tries heroically to link this evidence with the key passage in Suetonius on this subject: *ex gerulorum diurnis quaestibus pars octava; ex capturis prostitutarum quantum quaeque uno concubitu mereret* (*Gaius* 40), and with the Palmyrene tariff, which proposes to tax prostitutes a denarius if that is what they earn per trick, a lesser amount if they earn less.[22] He proposes, in effect, three possibilities: (1) the monthly rate equalled the income from one trick; (2) the monthly rate equalled the income from one trick for each day in the month; or (3) there was a fixed amount like other taxes on trades. Option 1 is the way in which Suetonius' statement and the Palmyrene tariff have normally been interpreted, but which McGinn finds uncongenial. Since a denarius a month is the amount levied in another trade-tax in the following entry in this tariff, it is natural to assume that a denarius a month was what most prostitutes paid, too,[23] but McGinn argues that this conclusion is not inevitable.

There is no reason, if the basic premise of relating the tax to earnings is accepted, why the amount in different places would be uniform; one can at least say that the amounts mentioned in the two Egyptian ostraka are of the same order of magnitude as the Palmyrene. But it must be kept in mind that we do not know for what period either the 1 dr. or the 4 dr. attested in the ostraka were paid. McGinn recognizes that options 1 and 2 are hard to reconcile with the ostraka (he wrestles conscientiously with all three of those he was using), and surely at least he is correct option 2, his preference for interpreting Gaius and

[21]There is no way of telling if the taxpayer is paying for the current month (Pauni) and those following (Epeiph and Mesore), or only for the latter two, or also for arrears, or simply for the last bit of an annual (rather than monthly) bill the rest of which had already been paid. The specific "evidence" for a monthly character for this tax, in fact, is only in the ostraka from Thebes which do not mention the tax! The evidence of *O.Wilck.* 83 would, if anything, point to an annual figure (even if derived from a monthly amount) like most other taxes on persons. In the case of *O.Wilck.* 504, whether it deals with prostitution or not, a similar situation obtains. McGinn says, "the *ostrakon* is dated July 14 and thus nine obols must be one month's tax." Not so. The collector says that he has received the tax for Pachon and Pauni, and the remainder is nine obols for the 15th year. Two months (Epeiph and Mesore), not one, remained, so the monthly amount of the unnamed tax was presumably 4.5 obols.

[22]Cited by McGinn in the edition of J.F. Mathews, *JRS* 74 (1984) 156-80; an earlier text is *IGRR* III 1056 II.c.26 ff. (p.401).

[23]So Mathews takes it, 177 n.17 and 180 n.40.

the inscription, cannot be reconciled with them. (It is harder to say about option 1, for the reasons stated above.) But choices 1 and 2, on the one hand, and 3 on the other are clearly not really alternatives. The Palmyrene inscription shows that one can establish a monthly tax based on normal prices per trick, without having to be concerned about actual daily experience and charges.

McGinn concludes, after discussing Suetonius and the Palmyrene inscription, "in neither case are we told outright what interval of time it was in which the tax was assessed. It must be either a month or a day, but, taken by themselves, the former might seem too light and the latter too oppressive. Though both views have their adherents, the monthly rate is somewhat favored by scholars . . . The fact that one or two of the local taxes listed on the Palmyra decree seem to have been collected on a monthly basis is not, as some have thought, compelling evidence for the rate of the tax on prostitutes." It is not obvious why a trick a month is "too light." It is very similar to the amounts paid per month for other occupations. A daily assumption (option 2) would indicate that prostitutes paid taxes equal (at Palmyra) to *thirty times* those paid by other occupations.[24] Taxes on other occupations were throughout the Empire usually annual or monthly charges (and the annual may have been computed on the basis of a monthly rate), and there is as far as I know no evidence for any other daily tax in the Empire.

Finally, it is important to remember (1) that Suetonius' description of Gaius' actions may not be wholly accurate; and (2) that even if it is, the tax may have been abolished or the rate changed after his fall. Suetonius clearly views these taxes as monstrosities, and Dio (60.4.1) tells us explicitly that Claudius undid Gaius' taxes bit by bit as opportunity arose. The absence of evidence from Egypt before 111 may thus indicate that the tax was reintroduced only some decades after Gaius' death. It is not, therefore, necessary to force all of the evidence, scattered over a considerable period, into agreement. Even if McGinn's interpretation of Suetonius is correct, which it probably is, we are hardly

[24]It is true that the Coptos tariff (now *I.Portes* 67) gives a much higher figure (108 dr.) for the harbor passage tax for prostitutes than for any other class of person. But the situation is anything but the normal life of Roman cities; this is a desert port on the Red Sea. Moreover, we understand the entire structure of this tariff poorly enough that it is not a good basis for reconstructing taxes on occupations elsewhere. A. Bernand, in commenting on this text, supposes that the charge in the Palmyrene tariff is 1 den. per trick, which would be confiscatory and in no way emerges from the text.

forced to read the ostraka and the Palmyrene inscription to accord with it. Though the lack of explicit statement in the ostraka about the period for which the women are paying prevents us from being certain, the congruence of the amounts with those in other receipts for taxes on trades suggests that the rates were roughly similar, a conclusion in line with the usual interpretation of the Palmyrene inscription. They would thus amount to perhaps a few drachmas a month. It could well be that it was precisely Gaius' extraordinary divergence from such normal rates that made his tax proposals worthy of inclusion in the catalogue of his lunatic behavior.[25]

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[25]For Suetonius' *Life* of Gaius, see now Donna W. Hurley, *A Historical and Historiographical Commentary on Suetonius'* Life of C. Caligula (Diss. Columbia 1991).