

CLST1201 – Written Assignment 2

Hypothesis

My primary hypothesis is that the poll tax was paid at a predetermined time during the year and was not collected simply when the state needed funding. Specifically, I believe the poll tax was collected shortly after harvest season, which in Roman-Egypt was during the fall (September, October, November). This hypothesis comes from my belief that farmers at this time had more liquidity and there was therefore a greater possibility that they could pay their tax.

My second hypothesis is that the time of year when the poll tax was paid remained relatively consistent across the period of 50 BCE to 200 CE—the focus of my study. This hypothesis is based on the fact that the first and second centuries in Roman Egypt were politically stable; accordingly, I assume that taxation policy would also remain stable during that period.

Extenuating factors that make it difficult to test the hypothesis

In *Written Assignment 1*, I emphasized the possibility of having only limited data specifying the exact day and month of payment. After reviewing the 353 hits, however, this concern proved less significant than expected, as 158 of the items did in fact include detailed date information.

Nevertheless, one major challenge to testing my first hypothesis is the variation in harvest periods across different regions of Roman Egypt. Simply assuming that all crops were harvested in the fall could be too broad of an assumption. Moving forward, I need more information about the types of crops grown in Roman Egypt between 50 BCE and 200 CE and their respective harvest seasons. If only one crop type dominated farming, I could potentially assign a single harvest window to that crop and compare it to the poll tax data. However, if multiple crops were cultivated with different harvests, it will be difficult to pinpoint a specific harvest season, making it challenging to link harvest liquidity conclusively to the timing of poll tax payments.

Analysis

Before I discuss the analysis and its results, I briefly present the methodology. I performed a literature search in the Papyrus.info database on April 1 (2025) with the search query shown below.

Phrase: poll tax OR laographi* OR poll tax receipt	X	Date on or after: 50 BCE	X
Target: metadata		Date before: 200 CE	X
No Caps: On			
No Marks: On			

The search resulted in 353 hits. I extracted the day, month, and year from each result, together with their unique identifier. Notably, some hits included only month and year, just year, or a time range. This information was similarly recorded. Duplicates, clearly unrelated hits (i.e. receipts not related to a poll tax), and hits that did not include a date were excluded from further study. The resulting corpus included 251 titles. [Here is a link](#) to the dataset used for further analysis.

To test my hypothesis, I performed the following analysis. First, I cleaned the data. Specifically, I excluded all titles that only had a year or year range. It would not be possible to determine when during the year the poll tax was paid using yearly data, hence its reason for exclusion. After this filtering, the dataset consisted of 158 hits.

Please see the [Google Colab Notebook linked to here](#) in which I performed my analysis. The notebook contains a detailed explanation of my steps and the code I used for analysis.

In short, there is evidence suggesting that the poll tax was not paid randomly throughout the year but instead was clustered around specific periods. In contrast with my first hypothesis, there is no evidence that the poll tax was paid during the fall months of September, October and November, instead there is very strong evidence suggesting it was paid during late the summer in the months of July, August and September. Specifically, August had the most receipts.

Secondly, there is limited evidence suggesting that the period in which the poll tax was paid during the year changed between 50 BCE to 250 CE. Instead, my analysis show that it remained relatively stable within the year during this period in alignment with my second hypothesis.

Notably, there are numerous limitations that must be considered. Most important; papyri only survive under certain conditions. We know that Egypt's dry climate was good at preserving papyri, but our data may still overrepresent certain regions whose climate was better at

preservation, making it easier for archeologists to estimate dating, and thus making it into our corpus of literature because it included month and year dates. Hence, drawing a conclusion over the entirety of Roman-Egypt and the period of 50 BCE to 200 CE could be misleading. Second, is documentation bias, where only receipts that are recorded with the data we need is considered. In this case, month and year data.

Background information and bibliographic search

I need to understand why the poll tax in Roman Egypt was primarily paid during July, August, and September. I stand by my hypothesis in that this pattern relates to the harvest season. Therefore, I need more detailed information on what crops were grown and when these crops were typically harvested between 50 BCE and 200 CE.

Additionally, I need more information about the administration of Roman Egypt between 50 BCE and 200 CE. The period is known for being politically stable. I argue that this could explain why the poll tax remained relatively over this period.

I performed a literature search to identify relevant bibliography. Specifically, I applied the following two queries to the JSTOR database.

(((("roman egypt" OR "greco-roman egypt") AND ("poll tax" OR laographi*) AND (harvest OR "agricultural cycle" OR "agricultural calendar"))))	86 results
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(((("roman egypt" OR "greco-roman egypt") AND (administration OR "tax system" OR "taxation" OR "economic policy" OR bureaucracy) AND ("stability"))))	427 results
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I selected relevant bibliography based on their abstract. See the bibliography section. I also included a book recommended by Kim.

Bibliography

Wallace, Sherman LeRoy. 1938. *Taxation in Egypt from Augustus to Diocletian*. Princeton: Princeton University Press

Monson, Andrew. "Late Ptolemaic Capitation Taxes and the Poll Tax in Roman Egypt." *The Bulletin of the American Society of Papyrologists* 51 (2014): 127–60.
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