

## CLST 1201 – Written Assignment 1

### Poll Tax Payment Patterns in Roman Egypt

The poll tax, known as the *laographia* (which translates to "registration of people"), was introduced in Egypt after it became a Roman province in 30 BC. (Monson 2014, 127-160) This tax was levied on all male adults aged between thirteen and sixty-one years, regardless of income, property ownership, or other taxes payable. While its primary purpose was to increase state revenue, the tax was also closely tied to the Roman census system, as it required an assessment of the population to determine tax liabilities. (Langellotti, 2015) The *laographia* is estimated to have remained in place until 297 AD, during the reign of Emperor Diocletian (284–305 AD), when he implemented fiscal reforms that restructured Egypt's taxation system, replacing the earlier *laographia*. (Heinen, 1991)

In this research project, we aim to understand the timing of *laographia* payments in Roman Egypt. Specifically, when during the year was the tax paid? We also study whether payment patterns aligned with economic cycles or were imposed arbitrarily. For example, were these taxes typically paid after the harvest season when farmers had more liquid funds or were they collected arbitrarily based on state financial needs?

Additionally, we aim to understand whether tax payment patterns differed based on the taxpayer's societal group. Specifically, we compare farmers with urban residents. It is documented that *laographia* rates varied by location and social status, with Egyptians paying the full rate (16 drachmas in Upper Egypt and 40 drachmas in the Arsinoite nome), while residents of metropoleis paid a reduced rate. In contrast, citizens of Greek cities and Roman citizens were exempt from the tax. (Langellotti, 2015) However, limited research has explored whether these groups also differed in the timing of their *laographia* tax payment. Studying this can provide further insight on how taxation in the Roman Egypt world was structured in relation to social groups.

A preliminary search for the phrase "poll tax receipt" on *Papyri.info* yielded 182 results. From a sample of 15 documents examined:

Number of receipts containing detailed date information down to the specific day.	5
Number of receipts containing only the year or a range of years.	6
Number of receipts that did not include any date.	4

Given this distribution, a key limitation of the study is availability of precise date data. A potential adjustment would be to analyze payment trends by month or, if necessary, by quarter, rather than by specific days during the year.

Using the receipt data from *Papyri*, we will map tax payment dates within each year to determine when they were paid. We will compare the payments from year to year to see if the time changes. If they change, this may suggest that the tax was paid when the state needed funding, as opposed to a predetermined date. Furthermore, we will categorize receipts by whether the taxpayer was a farmer or an urbanite to assess whether payment timing varied based on social group and occupation.

## Bibliography

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[https://papyri.info/search?STRING1=%22poll+tax+receipt%22&target1=METADATA&no\\_caps1=on&no\\_marks1=on&page=1](https://papyri.info/search?STRING1=%22poll+tax+receipt%22&target1=METADATA&no_caps1=on&no_marks1=on&page=1)

**Questions as I continue working:**

- If you think I don't have sufficient data to go through with this project, please let me know so that I can pivot. Alternatively, please recommend some additional data sources I can use. I am not sure if this is a normal /sufficient amount of data when performing research in this field.
- I had issues accessing certain documents online, even when I was logged in through Penn. Is it better to perform this type of research at the library with physical texts, as opposed to searching the web?
- I already received three texts from Kim and Jeremy and the bibliography section of Bowman and Langelotti seemed good. If you have additional text recommendations, please send them my way!