

MARIUS HEEMSTRA

The *Fiscus Judaicus*
and the Parting
of the Ways

*Wissenschaftliche Untersuchungen
zum Neuen Testament 2. Reihe*

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Mohr Siebeck

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Christianity grew *entirely* out of Jewish soil

Martin Hengel

(Hengel 2005, 85; italics his)

Preface

This study is a slightly revised version of my Ph.D. thesis, which was accepted by the Faculty of Theology and Religious Studies of the University of Groningen (the Netherlands) on 17 September 2009. I am very grateful to Professor Jörg Frey for his decision to accept my thesis for publication in this series, and to Dr. Henning Ziebritzki and his editorial staff (in particular Matthias Spitzner) for assisting me in formatting the manuscript. I also thank Frank Brogan for reading the manuscript as a native speaker of English, which was very helpful.

Right from the start the *fiscus Judaicus* seemed to be an ideal subject, because it gave me the opportunity to combine my interests in Roman, Jewish and early Christian history of the first and early second century; or, more specifically, to combine my Master's Degrees in Ancient History (1985) and Theology (New Testament, 2006). When I first came to know this Roman financial institution in more detail in the course of 2006, I quickly noticed that many pieces of the puzzle might come together, if the information about the *fiscus Judaicus* under the Roman emperors Domitian and Nerva were to be linked to a number of New Testament books and Jewish traditions from the Talmud. Moreover, I immediately wondered why this Roman piece of the puzzle had often been put aside by scholars of early Christian history, when it seemed to be so important. This is the reason why I started writing my thesis, of which probably the main purpose is to try and convince other scholars of the relevance of this Roman *fiscus* for early Jewish and Christian history, including their mutual relationship in the last decades of the first century and beyond.

It goes without saying that this project would not have been possible without the help and support of many people but, of course, any remaining errors in this study are wholly my own. First of all I would like to thank my main supervisor, Prof. dr. George van Kooten, for providing me with constructive criticism, stimulating conversation and useful suggestions along the way. His support has been invaluable.

I also thank my second supervisor, Prof. dr. Bernard Stolte, for his careful reading of the manuscript, his constructive criticism and valuable comments. Our meetings in the Law Faculty of the University of Groningen were very rewarding.

I further wish to render thanks to the members of the manuscript committee: Prof. dr. M.D. Goodman (Oxford), Prof. dr. P.W. van der Horst

(Utrecht), and Prof. dr. J.N. Bremmer (Groningen). Prof. Goodman showed an early interest in my study when I sent him a rough outline of my views in late 2006 and I am very grateful that he found the time to comment on some of the early chapters and in the end was willing to be a member of the manuscript committee. Prof. van der Horst looked in more detail at the chapter about Jewish identity (including *birkat ha-minim*) and I am very grateful for his comments as well as his accepting to be a member of the manuscript committee. I also thank Prof. Bremmer for his general comment and his sharing of his expertise on the *Acts of John*.

Furthermore, I would like to thank Dr. Gabriella Gelardini (Basel), who took the time to read my chapter on the Letter to the Hebrews and discuss this with me, which was very helpful.

I would also like to express my gratitude to Karin Neutel, Henk van Putten, Birgit van der Lans and Kees van Dorp, all fellow (doctoral) students, for our conversations, reading sessions and lunches. They will always be among my best memories of this period.

Furthermore, I would like to thank family, friends, fellow members of the 'Leerhuis Hoogeveen', colleagues and business partners, who often inquired about my progress and showed a real interest in the subject. And, referring to the latter (colleagues and business partners), perhaps my daily dealings with legal and fiscal matters in my part-time position as corporate insurance manager of a Dutch multinational corporation, also made me sensitive to the importance of issues of a similar nature at the end of the first century.

Last, but certainly not least, I am grateful to my parents for their love, interest and support over many years and in particular to my wife Arine, my sons David and Hans, and my daughter Qian for their invaluable love and the necessary distraction from more serious matters that they provided.

Marius Heemstra
Hoogeveen, the Netherlands
April 2010

Table of Contents

Preface.....	VII
List of Abbreviations.....	XII
List of Roman Emperors.....	XIII
Introduction: Who Were the Victims of the <i>Fiscus Judaicus</i> Under Domitian?.....	1
<i>Part I. The Roman Perspective: Fiscus Judaicus</i>	7
<i>Chapter 1. The Introduction of the Jewish tax by Vespasian and its General History</i>	9
Introduction.....	9
A. The Epigraphic Sources from Egypt (First and Second Century).....	13
B. Later Evidence.....	20
C. The Role of the Synagogue.....	21
<i>Chapter 2. Domitian’s “Harsh” Administration of the Fiscus Judaicus</i>	24
Introduction.....	24
A. Finance under Domitian.....	25
B. The Administration of the <i>Fiscus Judaicus</i> under Domitian.....	27
C. Victims of the <i>Fiscus Judaicus</i> under Domitian.....	32
1. “Those Who Led a Jewish Life <i>Improfessi</i> ”.....	34
a. God-fearers and Other Sympathizers with Judaism.....	38
b. Gentile Christians.....	42
2. Tax Evaders: “Those Who Concealed Their Origin and Did Not Pay the Tribute Levied upon Their People”.....	54
a. Jewish Tax Evaders.....	55
b. Proselytes.....	56
c. Apostate Jews.....	57
d. Circumcised non-Jews.....	58
e. Jewish Christians.....	58
D. Conclusion.....	64

<i>Chapter 3. Nerva’s Reform of the <i>Fiscus Judaicus</i></i>	67
Introduction.....	67
A. <i>FISCI IVDAICI CALVMNIA SVBLATA</i>	69
B. <i>IMP NERVA CAES AVG P M TR P COS II PP</i>	74
C. Conclusion.....	82
 <i>Chapter 4. Christians: Their Crimes and Punishments from Nero to Domitian</i>	85
Introduction.....	85
A. The Persecution under Nero.....	87
B. 1 Peter.....	93
1. Gentile Christians as the Addressees.....	93
2. Date of 1 Peter.....	96
C. The Persecution under Domitian.....	98
 <i>Part II. The Further New Testament Perspective: Revelation, the Letter to the Hebrews and the Gospel of John</i>	103
 <i>Chapter 5. Revelation and the <i>Fiscus Judaicus</i></i>	105
Introduction.....	105
A. Date of Revelation.....	107
B. Persecution.....	114
C. The Letters to the Seven Churches.....	122
1. “Those who say that they are Jews and are not, but are a synagogue of Satan”.....	123
2. “So that they would eat food sacrificed to idols and practise fornication”.....	127
3. Overall View of the Letters.....	129
D. The 144,000 and the Innumerable Multitude.....	130
E. Conclusion.....	133
 <i>Chapter 6. Letter to the Hebrews: Jewish Christians and the <i>Fiscus Judaicus</i></i>	134
Introduction.....	134
A. Genre and General Content.....	136
B. Date of Hebrews.....	144
C. Addressees and Place of Origin.....	148
D. Purpose.....	153
E. Conclusion.....	157

<i>Chapter 7. The Issue of Jewish Identity: Fiscus Judaicus, Birkat ha-minim and the Gospel of John</i>	159
Introduction.....	159
A. The Administration of the <i>Fiscus Judaicus</i> under Domitian.....	160
B. The Issue of the <i>Minim</i> (Heretics) under Gamaliel II.....	161
C. The Reform of the <i>Fiscus Judaicus</i> under Nerva.....	174
D. The Consequences of These Developments in the Gospel of John.....	176
E. Conclusion.....	188
 <i>Chapter 8. Parting of the Ways</i>	 190
Introduction.....	190
A. A Survey of the Debate.....	190
B. The Formal Break in 96 CE and Beyond.....	201
C. Concluding and Final Remarks.....	207
 Bibliography.....	 213
Index of Ancient Sources.....	227
Index of Modern Authors.....	237
Index of Subjects and Key Terms.....	240

List of Abbreviations

See also Bibliography

- ANRW* *Aufstieg und Niedergang der römischen Welt: Geschichte und Kultur Roms Im Spiegel der neueren Forschung*, eds. H. Temporini and W. Haase. (Berlin, 1972-)
- BASP* *Bulletin of the American Society of Papyrologists*
- BBR* *Bulletin for Biblical Research*
- BR* *Biblical Research*
- CBQ* *Catholic Biblical Quarterly*
- CIL* *Corpus Inscriptionum Latinarum*, ed. F. Ritschl *et al.* (Berlin, 1862-)
- CPJ* V. Tcherikover, A. Fuks, and M. Stern (eds), *Corpus Papyrorum Judaicorum* (3 vols, Cambridge, Mass., 1957-1964)
- IJO* W. Ameling (ed.), *Inscriptiones Judaicae Orientis, II, Kleinasien*. (Tübingen, 2004)
- ILS* H. Dessau, (ed.), *Inscriptiones Latinae Selectae* (3 vols, Berlin, 1892-1916, repr. 1954-1955)
- JBL* *Journal of Biblical Literature*
- JQR* *Jewish Quarterly Review*
- JRS* *Journal of Roman Studies*
- JSNT* *Journal for the Study of the New Testament*
- JTS* *Journal of Theological Studies*
- LSJ* H.G. Liddell, R. Scott, H.S. Jones, R.A.F. Mackenzie, P.G.W. Glare (eds) *A Greek-English Lexicon* (new ed. Oxford, 1996)
- NRSV* New Revised Standard Version
- NTS* *New Testament Studies*
- RIC I* H. Mattingly and E.A. Sydenham (eds), *The Roman Imperial Coinage 1. Augustus to Vitellius* (London, 1923)
- RIC II* H. Mattingly and E.A. Sydenham (eds), *The Roman Imperial Coinage 2. Vespasian to Hadrian* (London, 1926)
- RIC II*² I.A. Carradice and T.V. Buttrey, *Roman Imperial Coinage Volume 2, Part 1 (Second fully revised edition). From AD 69 to AD 96. Vespasian to Domitian*. (London, 2007)
- RPC II* A. Burnett, M. Amandry and I. Carradice (eds), *Roman Provincial Coinage, Volume II: From Vespasian to Domitian (AD 69-96)*, (London, 1999)
- SBL* *Society of Biblical Literature*
- SCJ* *Studies in Christianity and Judaism*
- ZPE* *Zeitschrift für Papyrologie und Epigraphik*

Unless otherwise specified, citations from the New Testament have been taken from the New Revised Standard Version and translations of passages by classical writers have been taken from the Loeb Classical Library.

List of Roman Emperors

Augustus	27 BCE – 14 CE
Tiberius	14 – 37
Gaius (“Caligula”)	37 – 41
Claudius	41 – 54
Nero	54 – 68
Galba / Otho / Vitellius	68 – 69
Vespasian	69 – 79
Titus	79 – 81
Domitian	81 – 96
Nerva	96 – 98
Trajan	98 – 117
Hadrian	117 – 138
-	
-	
-	
-	
-	
-	
Decius	249 – 251
-	
-	
Diocletian	284 – 305
-	
Constantine I	312 – 337
-	
Julian II (“the Apostate”)	360 – 363
-	
Theodosius I	379 – 395

Introduction

Who were the victims of the *fiscus Judaicus* under Domitian?

In this study it will be my aim to describe the Roman influence on the process of separation between Judaism and Christianity that resulted in two distinct religions. In my view this influence reached its climax in the form of the *fiscus Judaicus*, which was the Roman financial institution designated by the emperor Vespasian in the early seventies of the first century CE to levy a tax on Jews in the Roman Empire. But who could be regarded as a Jew? Who was supposed to pay this tax? Not long after its introduction this became a major issue.

The scholarly research into the problems surrounding the *fiscus Judaicus* can boast of a long history. In 1734 the German scholar Peter Zorn published a book under a rather lengthy title, which was customary for those days: *Historia Fisci Judaici Sub Imperio Veterum Romanorum: Qua Periodi Designantur Sceptri Judaeorum Ablati. Inseritur Commentarius In Nummum Thesauri Regii Prussici De Calumnia Fisci Judaici Per Nervam Coccejum Imperatorem Romanum Sublata*. This book by the Hamburg scholar is about the Roman taxation policy towards Jews from the moment Judaea and Jerusalem came under Roman rule in 63 BCE. Also included in the title is Zorn's interest in the fiscal situation under the emperors Domitian and Nerva at the end of the first century CE, which he could illustrate by the presence of a specific Roman coin in the Royal Prussian Treasury. This coin was a sestertius issued by Nerva to "publish" the fact that he had ended some kind of abusive situation concerning the *fiscus Judaicus* that had been introduced by his predecessor Domitian: *FISCI IVDAICI CALVMNIA SVBLATA*: "the removal of the wrongful accusation of the *fiscus Judaicus*".¹

From a report by the Roman historian Suetonius, one learns that the levying of the Jewish tax by the *fiscus Judaicus*, which had been introduced by Vespasian in the early seventies of the first century, was administered in a harsh way (*acerbissime*) during the reign of his second son

¹ *RIC* II 58, 72, 82; Mattingly 2005 [1936, 1966]: 15 (no. 88), 17 (no. 98), 19 (no. 105). Zorn's coin: *RIC* II 82, which is displayed in the Bode-Museum in Berlin (November 2008).

Domitian. According to Suetonius two categories of people were the victims of this harsh administration: “those who without publicly acknowledging that faith yet lived a Jewish life” (*improfessi Iudaicam viverent vitam*) and “those who concealed their origin and did not pay the tribute levied upon their people” (*dissimulata origine imposita genti tributa non pependissent*).²

In the eighteenth century Peter Zorn was already in a position to write about the history of the interpretation of this Suetonian passage by scholars of his own day and earlier centuries, bringing up one of the main questions:

An vero etiam *Christiani* per improfessos aut originem dissimulantes intelligendi sint, disputatur ab interpretibus (Zorn 1734, 279-80).

Whether actually *Christians* should also be understood as “those who did not publicly acknowledge that faith” or “those who concealed their origin”, is debated among scholars.

Zorn then treated the various positions taken by scholars before him, ranging from the standpoint that only Jews (*dissimulata origine*) and proselytes (*improfessi Iudaicam viverent vitam*) were the victims, to the view (shared by him) that also Christians should be included in one or both of these groups.

So whether or not Christians were among the victims of the *fiscus Judaicus* is certainly not a new question, but for some reason it has not gained the interest that it might have done or perhaps should have done in more recent years. If one looks at the number of specific articles about the *fiscus Judaicus* or its inclusion in other publications in the last sixty years, it is hard to find more than a dozen that really matter.³ In some of those articles and books Christians are still mentioned as possible victims of the *fiscus Judaicus* under Domitian⁴ and this *fiscus* is also mentioned as an important factor in the process of the “parting of the ways” of Judaism and

² Suetonius, *Dom.* 12.2

³ Smallwood 1956, 2001 [1976]; Hemer 1973; Keresztes 1973; Carlebach 1975; Thompson 1982; Stenger 1988; Goodman 1989, 1990, 2005a, 2007; Williams 1990; Alpers 1995.

⁴ Most of these scholars specifically count Jewish Christians among the possible victims of the *fiscus Judaicus* under Domitian: Smallwood 1956, 3, and 2001 [1976], 377; Keresztes 1973, 5-6; Thompson 1982, 340; also see Schäfer 1997, 114; Hemer 1973, 11, mentions Christians in general and also includes Gentile Christians as people who could be accused of living a Jewish life *improfessi*. So does Stenger 1988. Their positions will be discussed extensively in Chapter 2. In Dutch: Mulder 1973, has some good insights, but is unconvincing in many respects; Den Heyer 1994.

early Christianity.⁵ Yet there has been hitherto no thorough investigation into the details of how this should be understood.

Whether or not traces of the prosecutions by the *fiscus Judaicus* can be found in the New Testament or other early Christian writings is a question that has not been asked very often.⁶ Because of the relative lack of interest in the subject, this Roman financial institution does not get mentioned in commentaries on those New Testament books, where one might expect it. If there is a possibility that Christians were among the victims of the *fiscus Judaicus* under Domitian (which is acknowledged by some modern scholars as mentioned above), this possibility might have been tested for books like for instance 1 Peter, Revelation, the Letter to the Hebrews and the Gospel of John, in which there are indications of some kind of persecution of Christians.

In this study it will be my aim to fill this gap and investigate the connections between the Roman *fiscus Judaicus*, the Christian New Testament, some other early Christian writings and also Jewish (Talmudic) sources, focusing on the situation under the Roman emperor Domitian. It will be argued that new and important insights can be gained from investigating the actions of the *fiscus Judaicus* during Domitian's reign and their possible impact on the early Christian communities in the Roman Empire. Taking into account the fact that his successor Nerva thought it necessary to solve some kind of problem with respect to this *fiscus*, one should also try and find out what this solution meant for these same communities. Doing this may shed new light on a number of issues, some of which have been among the most important in the study of ancient history, early Jewish history and the study of the New Testament over the last few decades.

The first of these issues is the persecution of Christians by Roman authorities in general and the alleged persecution of Christians by Domitian in particular. Furthermore, reference can be made to the relations between Judaism and early Christianity, including the important issue of alleged anti-Jewish passages in Christian writings like the Book of Revelation, the Letter to the Hebrews and the Gospel of John. Moreover, one could mention the debate about the connection between the Jewish "benediction of

⁵ See, e.g., Dunn 2006 [1991] 316-317; Wilson 1995, 12-14; Lincoln 2000, 303; Foster 2007, 315; 319.

⁶ Examples of scholars who have mentioned the *fiscus Judaicus* as a factor within the context of early Christianity in the last decades of the first century: Hirschberg (1999) and Bredin (2003) in relation to the Book of Revelation; Vouga (1977), Cassidy (1992), Frey (2004a), and Kierspel (2006) in relation to the Gospel of John; and Zetterholm (2003), writing about the separation between Christianity and Judaism in Antioch. Their contributions will be discussed in the later chapters (Chapters 5, 6 and 7) about New Testament writings and Chapter 8 about the Parting of the Ways.

the heretics” (*birkat ha-minim*) and early Christianity, particularly in the case of the Gospel of John.

One important characteristic of my approach is that I have tried to find all relevant sources that are somehow connected to the last two decades of the first century, whether they are Roman, Jewish, Jewish Christian⁷ or Christian. Especially with regard to this moment in time one should try and consider the historical circumstances from these different perspectives. There is always the risk that the lack of one perspective leads to a distorted result.

I found it remarkable to not find a single reference to the *fiscus Judaicus* when checking the index of a book with conference papers on *Anti-Judaism and the fourth gospel*, although the issues concerning this *fiscus* under Domitian and Nerva are closely contemporaneous with a very common dating of this New Testament book around the year 100 CE.⁸ Furthermore, it was equally striking to not find a single reference to the administration of the *fiscus Judaicus* under Domitian in a monograph on the *birkat ha-minim*, which is dated by its author around the year 90 CE.⁹ This is all the more surprising, since in all these cases the issue of Jewish identity is at the centre of the scholarly debates: with regard to the Gospel of John many scholars are puzzled by the enigmatic use of the term “the

⁷ When I use the term “Jewish Christian” in this study, I am referring to Jews who recognized Jesus as the Messiah and accepted non-Jews into their “Christian” communities, without converting them to Judaism by having them follow the Jewish laws concerning, e.g., food and circumcision. This is often referred to as “Pauline”, because the apostle Paul was a strong advocate of this approach. Since these converted non-Jews needed to distance themselves from their traditional religious practices in order to become Christians, they did adopt the Jewish exclusive monotheism. For this reason, as will also be seen in this study, their social environment (including state authorities) became highly suspicious of them and the people who converted them. Being a “Christian” eventually became the crime for which members of Christian communities (originally made up of Jewish and Gentile Christians) could be punished. Groups like the Ebionites, who remained within the boundaries of Judaism much longer, did not face this risk and with regard to them I would use the term “Jewish Christian” with hesitation. In this respect I use a different definition from the one used by Skarsaune and Hvalvik (eds.) 2007, 3-16, in their *Jewish believers in Jesus* (following a definition by Mimouni): “A ‘Jewish Christian’ is a Jewish believer in Jesus who, as a believer, still maintains a Jewish way of life.” (5, italics Skarsaune). I do agree with Skarsaune’s observation that the ancient sources “divide Christians into two categories by an ethnic criterion. There are Christians (or believers in Jesus) from the Jews and from the Gentiles (...)” (3) This ethnic criterion will be of the highest importance, when I turn to the administration of the *fiscus Judaicus* under the emperor Domitian and the reform of this administration under the emperor Nerva. For the issue of defining Jewish Christianity also see Taylor 1990, Carleton Paget 2007, Jackson-McCabe 2007 and Boyarin 2009.

⁸ Bieringer, Pollefeyt and Vandecasteele-Vanneuville (eds.) 2001.

⁹ Tepler 2007.

Jews”; for the *fiscus Judaicus* under Domitian and Nerva it was an important question who should be regarded as a Jew from a Roman legal perspective; and the Jewish “benediction of the heretics” was composed to make a distinction between “orthodox” and “heretical” Jews. Even studies that focus entirely on Jewish and Christian identities in ancient times seem unable to fathom the importance of the *fiscus Judaicus* as perhaps an important driving force or catalyst in defining these identities.¹⁰

Somehow the Roman factor in all of this seems to be neglected or highly underestimated. This is why this study will start with the Roman perspective: the first three chapters will deal with the *fiscus Judaicus*. In the first chapter the introduction of the Jewish tax by Vespasian and its general history will be described. In the second chapter I will focus on the “harsh” administration of the *fiscus Judaicus* under Domitian and in Chapter 3, Nerva’s reform of this administration will be the main subject. Special attention will be paid to the impact of these developments on Jewish and Christian communities during the reign of these two latter emperors. Chapter 4 is a more general discussion about the persecution of Christians by Roman authorities and the important place the *fiscus Judaicus* should be given in this context on the basis of my findings in the first three chapters. In Chapter 4 I will also look at the evidence that can be found in 1 Peter.

The second part of this study will deal with New Testament books that are somehow related to the history of the *fiscus Judaicus* under Domitian and Nerva, as will be explained. In Chapters 5, 6 and 7 I will investigate the connections between the *fiscus Judaicus* and the Book of Revelation, the Letter to the Hebrews and the Gospel of John respectively. This will both clarify the Roman context of early Christianity at the end of the first century and will lead to new or better founded conclusions with regard to date, purpose, and addressees of these particular books, as will be argued.

In Chapter 7, concerning the fourth Gospel, I will also pay attention to the way the *birkat ha-minim* could fit into this historical context. In this way there will be a shift of focus to the Jewish context of early Christianity. The emergence of the categories of orthodoxy and heresy in both early Judaism and early Christianity is often located in this period of time and

¹⁰ Lieu 2002 and 2004. In the first mentioned book from 2002, *Neither Jew nor Greek: Constructing Early Christianity*, Judith Lieu mentions the *fiscus Judaicus* five times (2002, 19; 21; 109; 123; 227), but sees no clear role for this institution in relation to the separate identities of Christians and Jews. In the book from 2004, *Christian Identity in the Jewish and Graeco-Roman World*, the issue of the *fiscus Judaicus* has completely disappeared and plays no role at all in her discussions about any boundaries between Jews and Christians. This study will hopefully make clear that the writing off of the *fiscus Judaicus* as an important separating factor towards the end of the first century is not justified.

there may be some wider connection to the *fiscus Judaicus* in this respect too, as will be made clear.

The final chapter (Chapter 8) in this second section will be of a concluding nature and, like the fourth chapter, will also take a somewhat broader perspective. It will discuss how the *fiscus Judaicus* should be positioned within the context of the highly debated “Parting of the Ways”, the separation between Judaism and Christianity. In this way the Roman influence on this process will be given a prominent place in my argument.

Part I

The Roman perspective: *fiscus Judaicus*

In the first part of this study I will focus on the general Roman policy towards Jews and Judaism. In this context it is important to consider the legal status of Jews within the Roman Empire, for which a firm basis can be found in the edict “to the rest of the world” that was issued by the emperor Claudius in the year 41 CE.¹

It will therefore be fit to permit the Jews, who are in the entire world under us, to keep their ancient customs without being hindered to do so (τὰ πατρία ἔθη ἀνεπικωλύτως φυλάσσειν). And I do charge them also to use this my kindness to them with moderation, and not to show a contempt of the religious observances of other nations (μὴ τὰς τῶν ἄλλων ἔθνῶν δεισιδαιμονίας ἐξουθενίσειν), but to keep their own laws only. (Josephus, *Ant.* 19.290)

Included in these “ancient customs” was the Jewish right to levy their temple tax and send this money to Jerusalem.²

After the destruction of the temple in Jerusalem by the Romans (in 70), the introduction of the Jewish tax changed this situation in a major way and in fact added an important second condition to living as a Jew in the Roman Empire: the obligation to pay a specific Roman tax (the first condition being “not to show a contempt of the religious observances of other nations” as found in Claudius’ edict).

Two important dates are known with respect to this Roman financial institution, the first of which is obviously the year 70. Before this year all male Jews between the ages of twenty and fifty paid an annual tax of half a *shekel* (the equivalent of two Roman *denarii* or two Attic *drachmai*) to the temple in Jerusalem.³ After the destruction of this temple by the Romans, Vespasian introduced the Jewish tax (Greek: Ἰουδαϊκὸν τέλεσμα) that was to be levied by the *fiscus Judaicus*. This “replaced” the Jewish temple tax,

¹ This edict followed the one that Claudius issued to settle the differences between Jews and Greeks in the city of Alexandria and for that reason was called “to the rest of the world”. These Jewish rights were actually a reinforcement of rights that had been given to Jews by Caesar and Augustus. See also Pucci Ben Zeev 1998: 328-342.

² Pucci Ben Zeev 1998: 376-377: documents under IV. *Autonomous Internal Administration*. See also the section about the role of the synagogue below.

³ Ex. 30.13, which is probably later than Neh. 10.32 where a yearly amount of a third part of a shekel is mentioned; Philo, *De Monarchia* 2.3; Josephus *Ant.* 3.8.2.

but diverted the flow of money to Rome for the benefit of the temple of *Jupiter Capitolinus*.⁴ This temple of Jupiter on the Capitol had burnt down in the turbulent year 69 and immediately plans were made to rebuild it (in contrast to the Jewish temple), using funds that previously went to Jerusalem.

During the reign of Domitian (81 to 96), apparently some kind of problem arose concerning the levying of the Jewish tax⁵, which had to be solved by his successor Nerva (96 to 98). This solution was so important to Nerva that, as soon as he became emperor, he issued a coin to “publish” this fact: *FISCI IVDAICI CALVMNIA SVBLATA* (“the removal of the wrongful accusation of the *fiscus Judaicus*”).⁶ So besides the year of the destruction of the Jewish temple (70) the year 96 is the second important date with respect to this *fiscus*.

In the following three chapters I will look at the introduction of the Jewish tax by Vespasian and its general history (Chapter 1) and then focus on the mode of operation of the *fiscus Judaicus* under Domitian (Chapter 2) and the prompt correction of this apparently abusive situation by Nerva (Chapter 3).

⁴ Josephus, *Bell. Jud.* 7.218, Cassius Dio, *Hist. Rom.* 65.7.2.

⁵ Suetonius, *Dom.* 12.2

⁶ *RIC* II 58, 72, 82; Mattingly 2005 [1936, 1966]: 15 (no. 88), 17 (no. 98), 19 (no. 105).

Chapter 1

Introduction of the Jewish tax by Vespasian and its general history

Introduction

Two passages about the introduction of the Jewish tax by Vespasian have been preserved: one by Josephus and one by Cassius Dio. The first passage is by Josephus, who wrote most of his works during the reign of Domitian and for that reason is our earliest literary source:

φόρον δὲ τοῖς ὀπουδηποτοῦν οὖσιν Ἰουδαίοις ἐπέβαλεν, δύο δραχμὰς ἕκαστον κελεύσας ἀνὰ πᾶν ἔτος εἰς τὸ Καπετώλιον φέρειν, ὥσπερ πρότερον εἰς τὸν ἐν Ἱεροσολύμοις νεῶν συνετέλουν.

He [Vespasian] also laid a tribute upon the Jews wheresoever they were, and enjoined every one of them to bring two drachmai every year into the Capitol, as they used to pay the same to the temple at Jerusalem. (*Bell. Jud.* 7.218)

This tells us, that every Jew (ἕκαστον) in the Roman Empire was made liable for the tax. From this short account it does not become clear whether the group of taxpayers changed in any way when the transition from temple tax to Jewish tax took place. The temple tax used to be paid by male Jews between the ages of twenty and fifty, and one could take ὥσπερ πρότερον to mean that these men were also the taxpayers of the newly instituted Roman tax. From other sources it is known that this was not the case: when Josephus wrote ἕκαστον (“every Jew”), this is probably what he meant to say without stressing the fact that this was a major change. So when he added: ὥσπερ πρότερον εἰς τὸν ἐν Ἱεροσολύμοις νεῶν συνετέλουν, he must have been referring to the rate of the tax (which is reflected in the translation). The number of taxpayers increased significantly compared to the previous situation, as will be seen.

The next sentences in Josephus’ account of the Jewish war start a new section (“Such was the position of Jewish affairs at this date. But while Vespasian was now for the fourth year holding imperial sway...”) and in this way he seems to imply that the tax was proclaimed in the third year of Vespasian’s reign.¹

¹ *Bell. Jud.* 7.219.

Our second source for the introduction of the Jewish tax is Cassius Dio (whose *Roman History* can be dated to the early third century):

οὕτω μὲν τὰ Ἱεροσόλυμα ἐν αὐτῇ τῇ τοῦ Κρόνου ἡμέρᾳ, ἦν μάλιστα ἔτι καὶ
 οὖν Ἰουδαῖοι σέβουσιν, ἐξώλετο. καὶ ἀπ' ἐκείνου δίδραχμον ἔταχθη τοὺς τὰ
 πατρία αὐτῶν ἔθη περιστέλλοντας τῷ Καπιτωλίῳ Διί, κατ' ἕτος
 ἀποφέρειν.

Thus was Jerusalem destroyed on the very day of Saturn, the day which even now the Jews reverence most. From that time forth it was ordered that the Jews who continued to observe their ancestral customs should pay an annual tribute of two drachmai to Jupiter Capitoline. (*Hist. Rom.* 65.7.2)

In this passage by Cassius Dio, there is a tax liability for Jews (“who continued to observe their ancestral customs”) from the time of the capturing of Jerusalem, which happened in the second year of Vespasian’s reign. It may be noted that Cassius Dio mentions *Jupiter Capitolinus* whereas Josephus uses the more neutral εἰς τὸ Καπετώλιον as if to avoid the explicit message that this tax was for the benefit of a pagan god.

At first sight there seem to be two points of friction between the accounts of Josephus and Cassius Dio. The first one concerns the date at which the tax was introduced. This may have been the second (Cassius Dio) or the third year of Vespasian’s reign (Josephus). This question will be answered in the next paragraphs. The second difference in the accounts seems to be with respect to the people who were supposed to pay the tax: “every Jew” (Josephus) or only those Jews “who continued to observe their ancestral customs” (Cassius Dio)? One should also ask the question whether this is a real difference or not.² I think this is a real difference and assume that Cassius Dio is using a definition that was introduced by Nerva, applying it to the introduction of the tax by Vespasian. This issue will be taken up, when we reach the time of Nerva and I will investigate what his reform of the *fiscus Judaicus* entailed (in Chapter 3).

From the passages above it does not become entirely clear from what moment the tax was to be paid by Jews. Was it from right after the destruction of the temple (Cassius Dio) or did it start at a later date (Josephus)? Epigraphic evidence has proved both writers to be right: the tax was probably proclaimed in the third year of Vespasian, but retroactively the previous (second) year was also taken into account, resulting in a tax liability from the moment the temple was destroyed.³

² Suetonius mentions the tax liability for the *gens* of the Jews in his passage about the *fiscus Judaicus* under Domitian: *imposita genti tributa*: “the tribute levied upon their people” (*Dom.* 12.2), which is in line with Josephus’ account.

³ *CPJ* I 80-1, and *CPJ* II, 113-4. This was made clear by a number of tax receipts from Egypt that will also be referred to below. The first tax receipts are from Vespasian’s fourth year as emperor, but with respect to payments belonging to his second year. (The



Illustration 1: Vespasian 69-79, Sestertius (RIC II 577, RIC II² 886, struck in 76; ex A. Tkalec AG, Auction 2006, Lot 142)

Obverse: *IMP CAES VESPASIAN AVG P M TR P PP COS VII*, Laureate head of Vespasian, whose official titles are mentioned on this coin: *Imperator, Caesar, Augustus, Pontifex Maximus*, in possession of the *Tribunicia Potestas, Pater Patriae, Consul for the seventh time*. Reverse: *S·C* in exergue, Hexastyle temple of Jupiter Optimus Maximus with the statues of Jupiter, Juno and Minerva.

The temple of Jupiter was destroyed in the civil strife of 69. Vespasian reconstructed this monument, making it even larger and greater, using the revenues from the *fiscus Judaicus*. This was celebrated on his coinage from the beginning of construction in 70/71, through its completion in 75/6 (this coin), and on to the end of his reign in 79. It was again destroyed in the year 80, during the reign of his eldest son Titus, and later rebuilt by his younger son, Domitian.

The *fiscus Judaicus* was probably based in Rome. A funerary inscription has been found to the honour of Titus Flavius Euschemon, “freedman of the emperor”, *qui fuit ab epistulis item procurator ad capitularia Iudaeorum*.⁴ This freedman (probably of Vespasian or Titus)⁵ was in charge of the tax lists (*capitularia*) and as such at the head of the administration of the *fiscus Judaicus* in Rome.⁶ It is important to note that provincial *fisci*

calendars of Rome and Egypt were different when counting the years of the emperors. This means that according to Roman reckoning one should regard the first tax receipts as belonging to his third year, but for payments belonging to his first year! See note 11 below for explanation of the confusing fact that Egyptian Jews apparently also paid for year 1.)

⁴ *CIL* 4.8604 = *ILS* 1519. See also Ricci 1995.

⁵ Ricci 1995, 90.

⁶ Bruce 1964, 37, suggests that these *capitularia* could also refer to the Jewish poll-tax introduced in Judaea in 6 CE. See below for Alpers’ view (1995, 303), who thinks

like, e.g., *Judaicus*, *Alexandrinus* and *Asiaticus* should be distinguished from the *fiscus Caesaris*. The latter treasury was concerned with the private property of the Roman emperor, whereas the provincial *fisci* were formally part of the public treasury of the Roman people (*aerarium populi Romanorum*).⁷

Whether the *fiscus Judaicus* already existed before the days of Vespasian as a separate treasury and was only given a headquarters in Rome as soon as its function changed (from only collecting taxes in Judaea to also collecting a specific tax from all Jews in the empire), is a question that is hard to answer.⁸ Alpers has suggested that this provincial *fiscus* must have existed under its name of *fiscus Judaicus* at least since the days of Claudius, when Judaea became a separate Roman province (in 44), and perhaps even before that.⁹ Since the year 6 CE the usual Roman poll-tax (*tributum capitis*, λαογραφία) had been levied on the inhabitants of Judaea. Furthermore, the existence of Judean balsam plantations is known, the proceeds of which also came to the benefit of the *fiscus*.¹⁰ This is a valuable suggestion by Alpers, but the fact remains that to date there are only two sources that combine *fiscus* and *Judaicus* explicitly: the passage in Suetonius (*Dom.* 12.2) and Nerva's coin. They both refer to the situation under the Flavian emperors.

both taxes (*tributum capitis* levied from the residents of Judaea and the Jewish tax levied from all Jews in the Roman Empire) may have been collected by the *fiscus Judaicus*.

⁷ Millar 1963, 32; Brunt 1966, 76; Alpers 1995, 307 ("Filialkassen des *aerarium Saturni* in Rom"); but Ginsburg 1931, 281-2, following Rostowzeff 1909, *Pauly-Wissowa*, VI, "Fiscus", 2385, still assumes that the *fiscus Judaicus* was part of the *fiscus Caesaris*.

⁸ Procurators of three provincial *fisci* are attested in Rome since Flavian times (Brunt 1966, 77; Alpers 1995, 301), although Alpers gives different reasons for their presence in Rome: for the *fiscus Judaicus* it was the empire-wide collection of the Jewish tax, which needed a central treasury (302). For the *fiscus Asiaticus* (281) and *fiscus Alexandrinus* (290) it was the fact that they brought in large amounts of money that were vital for running the empire. Alpers thinks that these treasuries remained in Asia and Alexandria but procurators were needed in Rome to inform the emperor on a regular basis about the positive balances.

⁹ Alpers 1995, 301: "Als gesichert scheint nunmehr, dass dieser jüdische Fiskus als Provinzialkasse schon vor 70 n. Chr. existierte, er mithin *keine* für die nach 70 n. Chr. an den kapitolinischen Jupiter zu zahlende Judensteuer neu eingerichtete Kasse war!"

¹⁰ At this point mention should be made again of the distinction between the *fiscus* as referring to the private property of the Roman emperor and various separate provincial *fisci* that were formally not part of the *fiscus Caesaris* but of the *aerarium populi Romanorum*. In the case of the balsam plantations the question should be asked whether the proceeds went to the *fiscus* (and thus straight to the emperor) or to a provincial *fiscus* already labeled *Judaicus*. Alpers (1995, 295-301) thinks the second option to be the case.