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. 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, the Egyptian evidence for a "precedent" is, we shall see, purely conjectural.3

1The 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.

2McGinn, 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 Coins evidence (Syria 3 1000) must refer to a tax rather than to the concession for a municipal brothel.

3The 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 (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 for the payment of a τέλος ἑταρικόν in Egypt: (1) O.Wilck. 83 (Elephantine, 111), issued by one Pelaia, τελώνης ἑταρικοῦ, 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.  

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. (2) O.Cair.GPW 60 (Hermouthis, 170), a receipt issued by Plenis, τελώνης ἑταρικοῦ, to Artemidora daughter of Sanb( ) for 4 drachmas for the ἑταρικόν of the 10th year. Another Elephantine ostrakon, O.Wilb. 33, was issued by a μισθωτής κυρωναχοῦ μιναίου καὶ ἑταρικοῦ 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 ἑταρικόν.

There is also the difficult case of O.Edfou 171 (= CPhJud. II 387), an ostrakon from Apollonopolis Magna dated 164, in which Senpetesteus son (cf. below) of Achillas Rufus pays, in the editor's reading, μ(ε)ρωνός ἑταῖροῦ 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. CPhJud. II p.111 and note ad no.387) and is thus presumably male. 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 CPhJud. II 387) that Senpetesteus is a pimp? The reading is not 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 Σενπετ(εο)θεοῦ, where after pi there is a double hump (mu-shaped) followed by a raised theta, leading to the reading Σενπετεσθεο(ει)ς; in μερω(μου), 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 μου are beyond doubt. What stands in the middle may indeed be το as the editor read, but the simplification by effective elimination of iota does not seem like the most likely outcome. On the other hand, I can find no other known tax name which comes even close to matching the letters. 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.

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 ἑταρικόν, given in drachmas, is included among other expenses for a variety of purposes, none of them taxes: γατομ, δεθόνω, μηχανώ. 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. For this reason it, too, is omitted from the table below.

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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 Wicken) 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. Flumann; 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 Thimmarcinio) (= SB VI 9545 no.33); that from 144 in Archiv 6 (1920) 219 (= SB IV 7399) (Bassion giving permission to Aphrodite); note that LSJ κύρων μεσέγεω wrongly gives a date of "3 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; Senpetesteus has two siblings who also pay such taxes and have names beginning in Sen-.

8 Speaking palaeographically, that is. Phonetically a for αι is attested, see F.T. Gignac, Grammar I 194. It is conceivable that the scribe intended ἑτεραυκόο (ἐτεραυκόο), but the curve of the letter in question is concave rather than convex.

9 In fact, I cannot find any word with opu 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 ἑτεραυκόο, but Willy Claryse tells me that this is not an indication of uncertainty in the reading.
The Ostraka Mentioning the ἔταιρων

<table>
<thead>
<tr>
<th>O.Wilck.</th>
<th>Elephantine</th>
<th>Tax receipt</th>
<th>1 dr.</th>
<th>Balance</th>
</tr>
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<td>83, yr. 14</td>
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<tr>
<td>O.Cair.GPW 60</td>
<td>Hermonthis</td>
<td>170</td>
<td>Tax receipt</td>
<td>4 dr. for year</td>
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<tr>
<td>O.Wilck. 1157</td>
<td>Elephantine</td>
<td>111</td>
<td>Permission</td>
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<td>Elephantine</td>
<td>144</td>
<td>Permission</td>
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<td></td>
<td>Elephantine</td>
<td>188</td>
<td>Collector</td>
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</tbody>
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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 ἔταιρων in the first volume of Griechische Ostraka (1889), he suggested (p.218) that two other receipts in his collection, both from Thebes, might concern the same tax: "Vielleicht sind auch die thebanischen Quittungen 504 und 1030 auf dieses ἔταιρων zu beziehen." In a note he explains, "In beiden Fällen wird eine Frau (oder Mädchen) eine Zahlung für bestimmte Monate quittiert, 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 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, 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 collection systems 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

12Cf. above, n.5, for an improved text.
13Wilcken's 'vielleicht' has turned into 'probably' in McGinn, 56.
14See the improvements to the text in Berichtigungsliste 2.2.90-91.
15See 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 sun (figure lost) on a σουρείον. McGinn cites evidence and bibliography for organized brothels in Egypt on 101 n.38.
16McGinn 95, with n.114. See also his statements at 101 n.37, where he cites M.I. Rostovtzeff's article in De Ruggiero, Dizionario Epigrafico III (1922) 127-28.
18L. Wallace, Taxation in Egypt from Augustus to Dioecletian (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.
19Panini 9.
20McGinn 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. 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 prostitutuarum quantum quaque uno concubitum meret (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. 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 unconvincing. 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, 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

21There is no way of telling if the taxpayer is paying for the current month (Pauini) and those following (Eepei 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. 594, 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 Pauini, and the remainder is nine obols for the 15th year. Two months (Eepei and Mesore), not one, remained, so the monthly amount of the named tax was presumably 4.5 obols.


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

24It 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. Bernard, 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.  