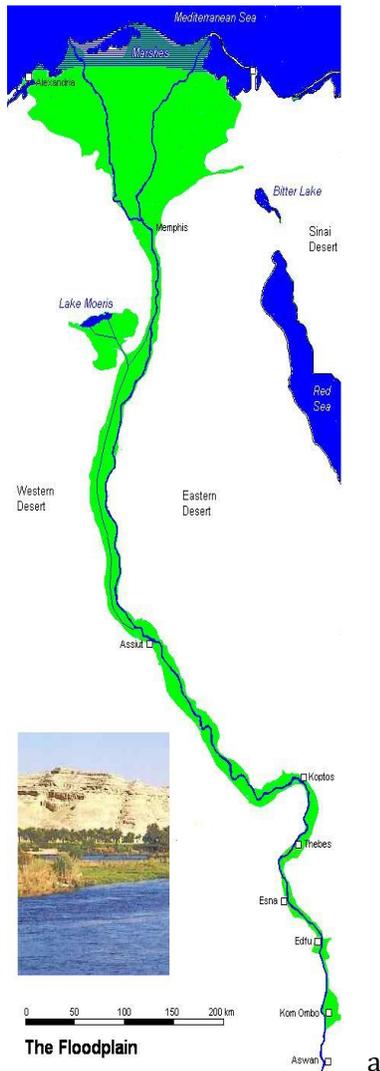


Ec 365 Preparation for 01/26

Elements on the pharaonic state in Egypt and the fiscal state

"Egypt is the gift of the Nile" (Herodotus).

- Look at the geography, and the regime of the Nile over the year and think about the impact on public finances
- Memorize (yes...) the summary of history (only approximative dates, sufficient to do it for the intermediary periods). Place what you know about ancient Egypt on this timeline.
 - During intermediary periods the central authority of the pharaoh and the unity of the country, broke down. (This does not mean lower welfare of the people).
- Read the text that follows after this page and think whether all this would be possible without the particular geography of the Nile.



Summary of history

Old Kingdom (2700-2150)

pyramids

First intermediary period (IP). (2150-2050): disorders

Middle Kingdom (2050-1650)

Second IP (1650-1550): disorders

New Kingdom (1550-1050): Tut, Ramses

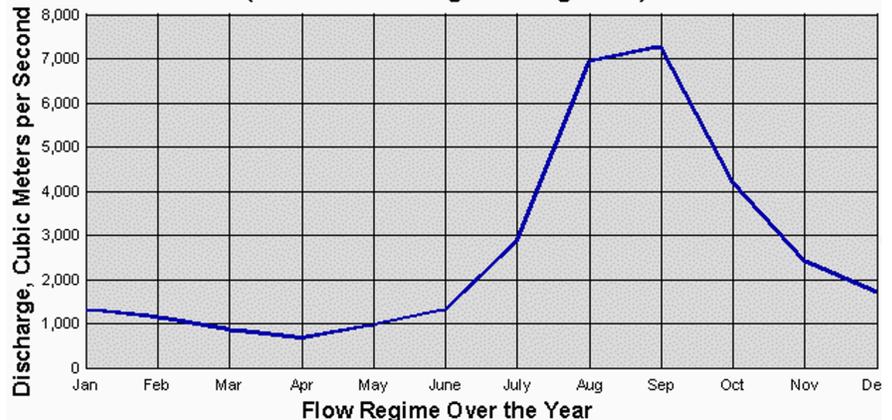
Third IP (1050-700): disorders

Late period (700-332) Persian domination

Macedonian, then Ptolemaic period (332-30)

Conquest of Alexander, death of Cleopatra

**Discharge of the Nile River at Aswan
(Before the Building of the High Dam)**



From Chapter 4 in Jursa, Michael and Juan Carlos Moreno García (2015). "The Ancient Near East and Egypt," in Andrew Monson and Walter Scheidel, eds., *Fiscal Regimes and the Political Economy of Premodern States*, CUP.

Building a fiscal regime in the Old Kingdom

The evaluation of the resources of the kingdom figures prominently in the royal annals of the Old Kingdom (2686 to 2125 BCE) as one of the most important activities of the pharaoh, to the point that the biennial census of cattle became the standard event by which years were dated in the Old Kingdom ("the year of the Xth occasion of the count of the cattle"). It should also be noticed that the counting of gold was occasionally celebrated in the annals of the archaic kings ("fourth year: first time for counting gold"), sometimes together with the assessment of fields (or the countryside) and also on a biennial basis ("year thirteen: seventh time for counting gold and fields/countryside" and "year fifteen: eighth time for counting gold and fields/countryside").⁸⁰ The existence of departments and officials engaged in the evaluation of the resources of the kingdom (land, cattle, manpower) is well attested at all periods, as well as bombastic assertions regarding the fiscal skills of some officials, expressed by the *topos* of having assessed much more than was originally expected: "I acted for him [= the king] as an overseer of Upper Egypt satisfactorily. [...] I undertook every task, counting everything due to the (royal) residence in this Upper Egypt twice, every corvée due to the (royal) residence in this Upper Egypt twice;"⁸¹ "Great was my excess of the harvest-taxes and dues (by) tenfold over my assessment of the harvest-taxes and dues."⁸² Such assertions reveal perhaps quite vividly the limits of Egyptian bureaucracy, as general evaluations of wealth were probably approximate at best and left broad margin for corruption, further taxation by zealous officials, or extra income when needed. In other cases, assessments were contested as considered abusive or based on erroneous data: "You shall go with the standard-bearer Ptahemmaini and report to the vizier concerning the excessive silver that the retainer Iay tells me to give, for it is not my due tax at all."⁸³

Fiscal reorganization after political turmoil

The make-up of the fiscal system is best perceived when state structures were under reconstruction, after a period of internal division and political turmoil. The end of the third millennium is a good example, thanks to the abundant references that throw light on the reorganization of the nucleus of the southern Theban kingdom and the subsequent restoration of the fiscal system in the entire country, after the incorporation of the northern Heracleopolitan territory and the oasis. First, officials and governors of agricultural and administrative centers (*ḥwt*) were appointed in the south, thus laying the foundations for the fiscal reorganization of this area, as stated by Redikhnun. Another official, the great steward Henenu, proclaimed that "I taxed for him [= the pharaoh] Thinis of the Thinite province and the Lower Aphroditopolite province," before evoking his activities as treasurer of the produce of the (western) oasis and supplier of the provinces of Upper Egypt with oxen, goats, asses, and other goods. Similar claims figure in General Djemi's inscriptions, when he said that "I taxed the people of Nubia for any chief who appeared in this province in bringing taxes (also) from the Thinite province." Other officials mention the census of cattle belonging to the house of the king and the control over a treasury filled with the choicest from the kingdom.

Finally, the slightly late literary text *The Teaching for Merikare* provides invaluable evidence about the fiscal reorganization of a given area: "Look, the [land] which they have destroyed is made into provinces and every great town [is refounded], officials are appointed and provided with labor-services, with knowledge of every tax. Pure priests are provided with taxable fields; "[T]he labor-services of the Delta belong to you;" "[T]he region of Djedu totals ten thousand men, commoners and pure priests who are without labor-service. Officials have been in it since the time of the (royal) residence; the borders are confirmed, its strongholds are mighty; many northerners irrigate it as far as the Delta, taxed in grain in charge of the pure priests; and "[B]uild (agricultural and administrative) hwt (centers) in the Delta."⁸⁷ A key term, *neheb* ("provide, supply"), conveys the specific sense of endowing goods (fields, cattle) with the obligation to return a certain amount as taxes: "I spent the years as ruler of the Oryx province with all contributions for the king's house being in my charge. I gave gang-overseers to the domains of the herdsmen of the Oryx province and 3,000 oxen as their allocation. I was praised for it in the king's house in every year of the cattle tax. I delivered all their dues to the king's house, and there was no shortage against me in any bureau of his, for the entire Oryx province labored for me in steady stride." Also "[T]he man who fixes (literally: provides) the contributions in proportion to the barley is [a just] man in God's eyes."⁸⁸ Chiefs of the treasury and great stewards were the main protagonists in charge of rebuilding the fiscal system of the kingdom at the beginning of the second millennium. Leaving aside such general fiscal reorganizations of the kingdom,⁸⁹ specific reforms aimed at providing a new institution with fresh income, such as new taxes or the redirection of finances in their interest. New cults and the mortuary temples of the reigning pharaoh were the main beneficiaries of these measures.⁹⁰ In other cases, reforms simply aimed at eradicating abuse, confirming previous endowments, and proclaiming the restoration of order and good governance. Not surprisingly, they were usually issued at the beginning of a new reign as a powerful ideological tool of legitimization.⁹¹ Raising additional income under exceptional pressure (wars), especially from the temples, also included the abolition of previous fiscal

Taxes and agriculture

Egypt being a pre-industrial society, agriculture played an essential role in pharaonic economy and taxation. In fact, some of the most extensive and precise administrative records preserved deal with land tenure and taxation. Two different spheres must be distinguished: on the one hand, institutional agriculture (that is to say, the exploitation of fields belonging to temples, the Crown, high dignitaries, and other institutions, such as the royal harem); on the other, domestic agriculture, referring to private fields exploited by non-institutional cultivators on an individual or collective basis (such as a family group).¹

Institutional agriculture was taxed according to several modalities, which changed over time. Sources evoke the *jhwtj* system, particularly in the second millennium BCE. Under this system, cultivators working for institutions, the Crown, and high dignitaries exploited standard fields of 20 *arouras* (c. 5.5 hectares) and delivered a standard grain quota of 200 sacks (1 sack = 76.88 liters).² The quantity of grain depended on the quality of the soil labored: "high" fields delivered 5 sacks per *aroura*, "tired" fields 7.5 sacks per *aroura*, and

“fresh” fields 10 sacks per aroura. Each cultivator was responsible for a yoke provided by the institution.³

The *ḥwtj* system was employed only on part of institutional land; the bulk was cultivated by *corvée* labor. The decree of Seti I at Nauri (1294–1279 BCE) describes these modalities: “by requisition, by transfer from district to district, by *corvée* work, as forced labor for plowing and as forced labor for reaping.”⁴

Another part of institutional land was bestowed on individuals as smallholdings, likely as remuneration for service. These holdings were taxed only on a very small portion of the land, at a fixed rate of 1.5 sacks per aroura.⁵ Texts from c. 1500–500 BCE mention privileged grants (“granted [*sah*] fields,” “free [*nemeh*] fields”), whose holders could sell or lease rights, subject to a tax of roughly 10 percent of the harvest.⁶ Differences in taxation depended on social status: priests benefited from greater reductions than most landholders, with the exception of scribes.⁷

The royal decrees of the Old Kingdom reveal that mayors were part of the administrative council in charge of the exploitation of the domains of the temples, while a Middle Kingdom statue mentions the contributions (*baku*) expected from mayors for a temple at Elephantine. Later on, an early New Kingdom (about 1500 BCE) passage from the Duties of the Vizier states that it was the vizier “who dispatches the mayors and the governors of the *ḥwt* (Crown) centers in order to cultivate and take care of the harvest/harvest tax.” The complexity of the fiscal procedure involved is illustrated by a late second-millennium letter. The document shows that some Crown land at Kom Ombo was administrated by the domain of a priestess and supposed to be actually exploited by a mayor liable to hand over 100 sacks of barley.¹

... During the eighteenth dynasty, Sennefri proclaimed that “I was placed as overseer of the Double Granary and I received ... their contributions (*baku*), consisting of the assigned duties of their cities as the tax of every year,” while Iamnedjeh was “counter of cattle and fowl, overseer of granaries who counts the taxes of Upper and Lower Egypt.”

The transport of agricultural tax revenues is the subject of numerous New Kingdom papyri, such as the Turin Taxation Papyrus (dealing with the collection of grain revenues payable to the state by various institutions and individuals), Papyrus Amiens, and Papyrus Baldwin. These documents testify to the closely interwoven network of bureaucrats and agencies engaged in revenue collection, transportation, and distribution.⁴

Evidence for taxation of privately held agricultural land is scarcer. An Old Kingdom royal decree indicates that trees and hydraulic installations (wells, ponds) were subject to census and thus probably taxation.⁸ Artificial irrigation enabled elite garden cultivation. Papyrus Louvre E 3226 shows grain being exchanged for dates, plausibly compulsory deliveries from private producers.⁹

Taxing trade and private property

The traditional belief that the pharaonic economy was almost entirely state-administered has caused a lack of interest in private and/or non-institutional economic activities in current Egyptological literature. Markets and private trade have thus particularly suffered from such a distorted view and have been considered as of little significance in an otherwise overwhelmingly redistributive system. The significant amounts of taxes and gold collected from settlements, temples, and individuals mean that precious metals circulated widely in Egyptian society, however, and were subject to fiscal assessment. This would explain why the huge amounts of precious metals stolen from temples and royal tombs toward the end of the New Kingdom were easily exchanged by the robbers for fields, slaves, and cattle. Not surprisingly, the overseer of gold and silver Tutu, who lived in the times of Pharaoh Akhenaten (1352–1336 BCE), stated: “Pharaoh – life, prosperity, health! –, his good lord, ordains that all the officials and the chief men of the entire land be obliged to give him silver, gold, [cattle], clothing and copper vessels, they being imposed upon you like taxes (*heter*).”¹⁰¹

In addition, fishermen, for instance, appear frequently in Egyptian sources as liable to payments in silver: a Ramesside ostrakon states that fishermen in the Nile Delta paid 273 g each in silver annually,¹⁰² while King Taharqa endowed a temple in Memphis with fields, offerings, and precious items, as well as with 2.7 kg of silver as the contribution of the fishermen of Memphis. Gold too was delivered by officials, such as a keeper of natron in the locality of Ramuna who paid 91 kg in gold as his annual contribution (around 1250 BCE),¹⁰³ while a late second-millennium letter states that independent cultivators exploiting some land of the Crown at Kom Ombo paid gold directly into the pharaoh’s treasury on a regular basis.¹⁰⁴ Trade appears, then, as an important economic activity that made it possible to accumulate wealth (as well as social prestige; Prince Simentu, son of Ramesses II, for example, married the daughter of a Syrian ship owner) and that was liable to taxation.

Unfortunately, little is known about customs in pharaonic times. The Naukratis stela of King Nektanebo I (379 BCE) granted a temple in Sais one-tenth of the revenue derived from seaborne imports that were subject to a customs tax, but the rate at which the tax was levied remains unspecified.¹⁰⁵ Other late sources, from the Saite period (664 to 525 BCE), reveal the existence of customs at Elephantine (in southernmost Egypt) as well as in the eastern delta and in the Canopic branch of the Nile in the central delta.

Private wealth was equally subject to requisitions and payments, and these give a glimpse into the kinds of goods sought by the state. The decree of Pharaoh Horemheb enumerates some of them, such as the boat service (boats taxable for service obligations), carrying wood, the requisition of slaves belonging to individuals, collecting hides, fodder, linen, and plants. There is even mention of the use of false units of measure when assessing the grain to be delivered as taxes.¹⁰⁷ The palace accounts of Seti I contain a census of timber and parts of boats, probably to be imminently requisitioned by the authorities, from about seventy houses of individuals, several chapels of deities, and royal properties, within and across a number of city districts or wards.¹⁰⁸ Several papyri of the New Kingdom evoke the goods collected from particulars by fleets belonging to temples or specialized royal departments, especially cloth,

honey, meat, wine, bread, vegetables, charcoal, and sesame oil, among others.¹⁰⁹ Finally, at least in some cases officials, high dignitaries, local chiefs, or simply patrons provided services or accomplished missions for the state from their own resources, as providers of manpower under their direct control, which could be interpreted as evidence for a kind of indirect tax system that burdened them.

Temples as taxpayers

The once common assumption that temples were independent institutions, even rivals and potential threats to the state, is no longer tenable.¹²² Certainly, their domains were quite substantial, in particular in the period of the New Kingdom, when they appear as true management “agencies,” in charge not only of their own property but also of fields belonging to the Crown. They also benefited from occasional privileges and exemptions of taxes, but such awards were revocable, while endowments were also subject to reestablishment when their “finances” had been redirected by previous kings, especially in the case of the mortuary temples. Such exemptions thus prove that taxes were normally collected from temples. An early example is the royal decree Coptos C:

[D]ecrees had been sealed for this Upper Egypt, to the effect of the carrying out of required works for the king, (whether it be) in the form of every transport or every digging work which is ordered to be done in this Upper Egypt; in the control of (?) the overseer of Upper Egypt: gold, copper, decorative items (?); for the requirements of the House of Life: the annual requirements of rations and animal feed, offerings, ropes and bindings, animal skins; for the 19⁵/₈ arouras of land and the rights of plowing; for all taxes and all works which are due on water and on land, (all this) is what is ordered to be done in this Upper Egypt. ...

New Kingdom papyri reveal that temples were assessed and taxes collected from them,¹²⁴ while surviving epigraphic evidence from Akhenaten’s reign shows that thirty-one sanctuaries in Lower Egypt, twenty-eight in Middle Egypt, and twenty-eight in Upper Egypt paid annual impositions to the newly found cult of Aten, each one contributing with a fixed amount of silver (91 g), incense, wine, and garments.¹²⁵ Nevertheless, fiscal revenue assessed on individuals and royal domains was also redirected to temples, and the amounts transferred were on some occasions enormous.

Finally, abuses entailing the forced requisitions of temple property are evoked in the epigraphic record.¹²⁸

The impact of labor services on the Egyptian population

The impact of the pharaonic fiscal regime on the Egyptian population can be ascertained only in a very approximate way. Members of the elite were obliged to contribute cattle and gold, for instance for the upkeep of specific cults, as fiscal contribution to the state, or as delivery to the funerary temple of the pharaoh.¹²⁹ They were also the main beneficiaries of the fiscal

regime, however, as recipients of endowments, awards, rewards, gifts, and positions in the administration and the court. In fact, it seems that the revenue received from the state represented quite a significant part of their wealth, thus preventing the development of feudal tendencies when the state collapsed.¹³⁰ High officials such as Hapdjefa distinguished carefully between his own, family-held household (pr jt, “the house of the father”) and the domain granted as a reward for his position of governor (pr ḥaty-‘: “the house of the governor”);¹³¹ domains of this kind usually included not only provisions but also serfs, fields, specialized workers and a suitable residence.¹³² A priest of Amun, Nakhtefmut, stated that his property included goods inherited from his father and mother, possessions acquired by his own initiative, and rewards granted by the king.¹³³ Similar claims were made by Ibi of Der el-Gebrawi at the end of the third millennium.¹³⁴

For the most part, the case of the Egyptian population is different. The contributions in work, services, and deliveries undermined the autonomy in the organization of subsistence production on a family basis, because work had to be diverted for the state and specific items had to be produced, which led to a withdrawal of part of the economic output of domestic production. The rations delivered by the state to the workers during their compulsory labor service can hardly be considered as a proof of a “social policy” or equitable redistribution, even to compensate for the disturbance of the productive cycle of peasants. Rather, they helped to increase the dependence of the working population on the state for its subsistence.

Literary texts evoke in vivid terms the penury endured by peasants because of the fiscal demands of the agents of the Crown, to the point that fleeing was an option open to them. Papyri confirm this pattern. A Middle Kingdom papyrus from the great work camp of Thebes, for instance, evokes different kinds of compulsory work that Egyptians performed for the state (tilling the fields, keeping irrigation channels, harvesting crops, and clearing bushy areas); it also shows that, in the event that they fled the compulsory labor, they became fugitives and were punished by permanent compulsory work on the fields of the state.¹³⁵ In other cases, people were recruited and assigned to specific tasks by the administration.¹³⁶

Bombastic expressions express what normal conditions of work were: “I gave a gift to this town without the use of corvée labor from Upper Egypt or draft labor from Lower Egypt”; “I installed a gate ... a thing of lasting use, in a single construction, without dispossessing a household.”¹³⁷ Not surprisingly, funerary figurines representing the servants of the deceased evoke the heavy workload for the Crown that they were supposed to accomplish for their master in the other life in his stead, which included terracing riverbanks, working on dykes, preparing fields, and irrigating land.¹³⁸ “Irregular taxes” included abuses such as requisitions by armies on the march, as Commander Weni recorded in his inscriptions: “[S]o that no one took bread or sandals from the traveler, so that no one took cloth from any town, so that no one took a goat from any man;”¹³⁹ in other cases, fraud in the measures used: “Do not move the scales nor alter the weights, nor diminish the fractions of the measure, do not desire a measure of the fields, nor neglect those of the treasury.”¹⁴⁰ That illegal requisitions or tax demands were quite common is proved by the fact that royal edicts tried to prevent and punish them.¹⁴¹ Moreover, literary texts promoted compassion and flexibility in order to

keep the system running: “Do not make a cultivator wretched with taxes, let him be well off and he will still be there for you the next year ... [T]he man who fixes the taxes in proportion to the barley is [a just] man in God’s eyes.”¹⁴² Nevertheless, frauds, abuses and requisitions were not the only calamities afflicting Egyptians; service in the army and in the expeditions to the quarries also took a heavy toll: up to 10 percent of the total contingent in the times of Ramesses IV, even 50 percent in other texts.¹⁴³

Conclusions

The fiscal regime built by the pharaohs experienced multiple changes in the course of three millennia, in order to cope with recurrent periods of state collapse (and the subsequent rebuilding of the apparatus of government), reforms introduced by specific kings, and periods of imperial expansion and war in foreign territories.

In spite of the lack of detailed fiscal records, the main outlines of the system can be ascertained, and, not surprisingly, taxes on agricultural production represented the bulk of the state’s revenue. Temples appear to have been specialized management agencies at the service of the Crown, particularly when exploiting Crown fields and sustaining the army. Consequently, the previously held common assumption that temples and their privileges deprived the state of most of its resources should definitely be abandoned. The workforce was another fundamental asset assessed by the state, and in this respect mayors and rural potentates played an important role as intermediaries when recruiting people for the central administration.

As for trade, the sources are scant, but increasing evidence shows that precious metals circulated outside the institutional sphere and the official rewards granted by the king, so that the treasury could collect them in various manners. The obvious conclusion is that markets made it possible to convert agricultural and craft production into silver and gold, as late second-millennium evidence for the “recycling” of stolen metals into land, flocks, and slaves through the intervention of merchants shows. Unfortunately, there is virtually no information on customs and private long-distance trade, but this subject seems to have been largely neglected in traditional interpretations of the pharaonic economy and tax system.

In any case, what emerges is that the tax system fueled institutional mechanisms of redistribution of wealth within Egyptian society, both directly (when rations were exchanged for compelled labor) and indirectly (when state demand financed huge building programs and substantial craft production and thus employed manpower outside the labor service system). It also appears to have ensured the collaboration of the elite, as most of its revenue came from the state, thus enabling the stability of the kingdom in the *longue durée*. In any event, the literary record considers the tax system as inseparable from the state: “What is a treasury for, without its taxes? For the heart of a king is happy only when true tribute comes to him.”

Bureaucracy under the Ptolemies (refer to the history).

From Manning, two examples:

The first comes from the well known archives of the religious recluse Ptolemy son of Glaukias who lived in the Serapeum at Saqqara in the middle of the second century BC. It is "one of the most complete illustrations to survive of the Ptolemaic bureaucracy at work."²⁸ The document (UPZ I 14) records the initial petition to get his brother enrolled in the army, and the subsequent fate of the request. We can follow the flow of requests through two bureaucracies, civil and military, that generated several dozen further documents, and took almost five months, and thirty-two separate trips by the petitioner, to obtain the request. So much for efficiency. The illustration, of course, reveals the problems of a bureaucracy from an individual's point of view. But what from an individual's point of view caused frustration, was a source of cost for the ruler. Arthur Verhoogt's recent study of the important Menches archive, an archive that gives us a good view of the village level Ptolemaic bureaucracy at the end of the second century BC, shows the practical problems for the Ptolemaic state in establishing a loyal bureaucracy with well-defined functions.

The second illustration comes from the records of a probate dispute in Asyut in the middle of the second century BC.³¹ A dispute between two half brothers over the inheritance of two small plots of land arose. In 173 BC the younger brother made a petition to obtain a real division of his inheritance to the Greek strategos of the Thebaid. That petition was in turn sent to the strategos of the Asyut district for a hearing. The older brother was unable (or did not want to) go to the registration office to reassign part of the family, and so the dispute was resolved at the local temple in which they held office. Three years later, the dispute still raged, the younger brother again making a petition, this time to a local Egyptian official. More petitions followed, by him and by the wife of the older brother to the strategos of the Thebaid to prevent a division of the family property. The dispute was again referred to the local priestly tribunal in the temple, where a trial was finally held. A decision was made by the priests, but the family dispute apparently continued afterward. The affair illustrates quite well that the Ptolemies maintained the ancient legal system, placing a state agent in the court (the *eisagogeus*). This is a clear case showing that the Ptolemies bargained with temples, allowing an ancient institution of property rights to continue in exchange, presumably, for loyalty.