

CHAPTER 4

Economy of the Sacred

In an intriguing speech recorded by Josephus, Nicolaus of Damascus, the court historian of Herod, successfully advocated before the emperor Augustus's son-in-law Marcus Agrippa for the protection of the rights of Judaeans to engage in transactions with God.¹ Although the speech itself may not be historically reliable, its claim that the economics of Judaeans' ancestral worship (*thrēskeia*, *eusebeia*) operated according to the same rules as, and thus deserved the same protections as, Graeco-Roman forms of worship is revealing. In particular, Nicolaus argues that the money that Judaeans in Ionia transferred to the Jerusalem Temple was sacred money given to the god through piety just like transactions made by worshippers at Graeco-Roman temples. While there were some differences between the economics of worship at the Jerusalem Temple and other provincial temples, such as the diminutive role of euergetism and the participation of lay individuals in Jerusalem's sacrifices,² Nicolaus was correct that the Jerusalem Temple was as much an economic organization as any polytheistic temple of the Roman East.

Like at other major urban temples in the eastern provinces and client-kingdoms, the priestly elites who controlled the Jerusalem Temple were instrumental in the economic and cultural integration of Palestine into the Roman Empire as well as the continuation of Judaeans' indigenous religious traditions. As agents of God and brokers of the sacred, Jerusalem's priestly elites were self-interested in maintaining traditional Judaeans' worship but also in increasing their own wealth and power. Through their progressively political positions within one of Jerusalem's foremost economic organizations (the Temple cult), Judaeans' priestly elites played a part in

¹ Josephus, *A.J.* 16:31–65 (esp. 45–7).

² Rives 2014.

specifying property rights, reducing their own transaction costs, and attaining profits from other worshippers' transaction costs. They often derived divine support for their positions within Judaeen society through particular interpretations of the Torah – that is, by harnessing ideological power.

This chapter investigates Jerusalem's economy of the sacred as a site of elite power in provincial incorporation. "Economy of the sacred" is a term Beate Dignas has used to encompass a wide variety of economic activities associated with gods, temples, and worship practices. The economy of the sacred refers broadly to the interdependence of religious and economic activities in particular social contexts and more specifically to institutions that were identified as sacred (*hiera*) and were thus distinguished in various ways from other municipal, provincial, and imperial institutions.³

Jerusalem's priestly elites achieved greater political and ideological power within the city's economy of the sacred through their enfranchisement in civic offices. The economic power of priestly elites increased as urban development in Jerusalem and Herod's monumentalization of the Temple transformed Jerusalem into a robust pilgrimage city. Nevertheless, the institutional framework of the two primary sources of the wealth of priestly elites within the economy of the sacred – tithes and Temple taxes – did not change between the Hasmonean and Early Roman periods.

Religion and Economics in the Roman East

The Jerusalem Temple was unique in the Graeco-Roman world because it was the only place that most Judaeans publicly engaged in the worship of their one God through sacrificial rituals (although some Judaeans also worshipped at the rival temple in Leontopolis, Egypt). As an economic institution, however, the Jerusalem Temple did not differ significantly from the polytheistic temples in the urban centers of the Roman East.⁴ Like these temples, the Jerusalem Temple received and stored sacred funds, distributed sacred land, and stimulated and regulated forms of commerce. And like these temples, the Jerusalem Temple was controlled by an organization

³ Dignas 2002, esp. 13–35. Cf. Debord 1982; Rauh 1993; Connor 2014; Ando 2017. To be clear, by "economy of the sacred," I intend only to focus on those aspects of the economy of Early Roman Palestine that intersected with Judaeen forms of worship, and specifically at the Jerusalem Temple. Although they also deserve attention, the economics of household and synagogue worship are not my focus here. The economy of the sacred as I use it, moreover, is not tantamount to a mode of production or mode of *régulation* like, for instance, Boer's (2015) "sacred economy" (cf. Boer and Petterson 2017).

⁴ For a general overview of the multiple functions (including economic functions) of Roman temples, see Stambaugh 1978.

of priestly elites who had disproportionate power in negotiating cultural change under the pressures of provincial incorporation. A brief investigation into institutional and organizational changes at two other famous urban temples – the temples of Artemis at Ephesos and Bel at Palmyra – illuminates the inseparability of religious and economic aspects of worship that also characterized the Jerusalem Temple.

What is often thought of as religion in modern scholarship was in antiquity inseparable from other aspects of ancient life, including economic behavior. As Anthony Saldarini pointed out, the modern notions of the separation of church and state and the individualistic and personal orientation of religion, among other things, were nonexistent in antiquity. In his words, “Religious belief and practice were part of the family, ethnic and territorial groups into which people were born. People did not choose their religion, nor did most social units or groups have members with different religions. Religion was integral to everything else and inseparable from it.”⁵ Thus, there was no such thing as the “Jewish religion” or “Christian religion” in antiquity. As social entities, what scholars tend to describe as religions were considered ethnic groups, philosophies, cults, or voluntary associations in the ancient Mediterranean world.⁶ The practices that scholars identify under the rubric of religion were often identified as “cultic acts” or “worship” (in Greek: *thrēskeia*, *eusebeia*, *latreia*, *deisidaimonia*, etc.).⁷ In public urban settings, worship practices usually revolved around blood sacrifice and thus entailed processes of animal supply and demand, of production and consumption.

Much like primitivists have argued that we should not discuss the economy as a discrete sphere of activity in antiquity, some religion scholars have made the same claim about religion. Brent Nongbri has even observed a slippage in scholarly discourse: religion is often recognized as “embedded” but is then portrayed as an isolated domain nevertheless – as “embedded religion.”⁸ Nongbri suggests that the category of religion should only be used in explicitly “redescriptive” analysis.⁹ I share

⁵ Saldarini 2001, 5.

⁶ Among others: Saldarini 2001, 59–75; Stowers 2001; Mason 2007, 480–8.

⁷ Nongbri 2013, 25–45; Barton and Boyarin 2016, esp. 123–209 on *thrēskeia* and related terms in Josephus and contemporary texts. On “worship” as an ancient category, see also Friesen 2001, 195–7.

⁸ Nongbri 2008.

⁹ Nongbri 2008, 442–4, 452–4. According to J.Z. Smith (2004, 28–32), descriptive analysis is a historian’s attempt to explain a historical phenomenon using concepts familiar to the culture and period being studied. Redescriptive analysis is when a historian uses their own (modern) concepts and categories to analyze that same phenomenon.

Nongbri's reservations but am less optimistic about the prospect of distinguishing "descriptive" and "redescriptive" modes of analysis. It would be misleading to inject the terms religion and economy into translations of ancient texts, but it is also disingenuous to expect that historians can engage in descriptive analysis that is not shaped by modern questions, categories, and discourses.¹⁰

The value of scholarship that problematizes ancient religion is that it illuminates the interdependence of religious ideologies and practices on other aspects of social identity and behavior in the Graeco-Roman world.¹¹ For the purposes of this study, I am more concerned with emphasizing the indivisibility of religious and economic practices and values than in circumventing the terms religion and economy and their cognates. Focusing on organizations, institutions, and the practices of social actors provides a historiographical frame of reference that does not rely as heavily on the isolated and essentializing categories of religion and economy but instead stresses the multiple and multiplicative bases of the dispositions and motives of social actors. Thus, the Jerusalem Temple was an institution of social intercourse, worship, and exchange that was controlled by a politically powerful organization of priestly elites. It should be understood as a social, cultural, religious, economic, ethnic, and political center even though no ancient Judaeen would have described God's one and only sanctuary in precisely these terms.

In his classic essays on the political power of priestly elites, Richard Gordon called attention to the ways that temple cults naturalized socio-economic inequalities and facilitated provincial integration. Gordon described the "Romanization of religion" with special reference to the political enfranchisement of priestly elites in the Roman imperial state: "Very generally, we may say that the high priests were understood to be dynasts to be rewarded or punished as they served the interests of Rome, and all eventually turned into magistrates of the usual Graeco-Roman kind: high priesthoods became annual and were opened to the local aristocracy."¹² By empowering indigenous priestly elites, Rome sought to preclude these local authorities from fomenting resistance among provincials. With the institutional support of the imperial state, priestly elites thus negotiated the forms and degrees of cultural change, simultaneously preserving traditional institutions and shifting them to suit their own interests.

¹⁰ Schilbrack 2010.

¹¹ Cf. Stowers 2008; 2011.

¹² R. Gordon 1990c, 241. Cf. R. Gordon 1990a; 1990b; Ando 2000; 2013.

The Temple of Artemis at Ephesos (Artemision), a wonder of the ancient world, serves as an excellent case study for path-dependent institutional change at major urban temples in the early stages of Roman incorporation.¹³ Rebuilt several times since its original construction in the Bronze Age, its Hellenistic and Roman reconstructions preserved the plan and some of the decorative schemas of the Archaic temple. Following the annexation of Asia in 133 BCE and especially after Augustus's naming of the city as the capital of the province ca. 29 BCE, the cult of this ancient Graeco-Anatolian goddess surged in political and economic power.

Literary and epigraphic sources indicate that the Temple of Artemis was one of the foremost economic institutions in the Roman East. Wealthy citizens of Asia and the empire deposited funds at the Temple and the Temple also issued substantial loans on which it collected interest.¹⁴ Elites donated funds and goods to the Temple and designated the goddess as heiress in their wills.¹⁵ Additionally, Artemis owned estates well outside of the city including vineyards that produced sacred wine, quarries, pastures, and salt-pans.¹⁶ She also owned sacred herds, profited from some tolls on the fishing industry, and was paid fines by individuals who broke certain laws.¹⁷ Among the many different officials involved in the cult of Artemis, there were special agents tasked with regulating financial transactions as well as a *gerousia* that oversaw their work.¹⁸ Due to its fame, the Temple of Artemis also stimulated a tourist industry that figures prominently in Paul's confrontation with the Ephesians in Acts of the Apostles (19:23–41): an association of silversmiths profited from selling miniature shrines of Artemis to pilgrims.¹⁹

¹³ Rogers (2012, 29–32) has described developments in the cult of the Ephesian Artemis under the rubric of “continuity in change.” For histories of Roman Ephesos: Karwiese 1995; Knibbe 1998. On urban development: L. White 1995; Raja 2012, 55–89. On Ephesos as a religious center under the Principate: Oster 1990.

¹⁴ SEG XXXIX 1176; *IvE* V 1449; Caesar, *Bel. civ.* 3.33, 103–5; Dio Chrysostom, *Or.* 31.54; Diogenes Laërtius 2.51; Plutarch, *Demetr.* 30.1; Aelius Aristides, *Or.* 23.24; Lucian, *Icar.* 24; Pausanias, *Descr.* 7.2.6; 7.5.2. For leases on sacred land, see *IvE* Ia 8; II 577.

¹⁵ E.g., *IvE* III 678, 669, 731; VII.1 3076–8.

¹⁶ Artemis's rural estates: *IvE* VII.2 3501–2, 3506–13; SEG XXXII 1129; XXXV 1109. See Broughton 1938, 645; Strelan 1996, 77.

¹⁷ Sacred animals: Strabo, *Geogr.* 14.1.29. Fishing tolls: Strabo, *Geogr.* 14.1.26; cf. the dedication to the imperial family and Ephesian Artemis at the Customs House on Ephesos's harbor: *IvE* Ia 20 (with Friesen forthcoming). Fines: *IvE* Ia 27; VII.2 3827. On the economics of the Temple of Artemis, see further Oster 1990, 1719–20; Strelan 1996, 77–8; Dignas 2002, 141–56; Trebilco 2007, 25–6.

¹⁸ SEG XXXIV 1107; Diogenes Laërtius 2.51. See Broughton 1938, 814.

¹⁹ An Ephesian association of silversmiths (*argurokopoí*) is known from an inscription (*IvE* II 425 + III 636) dating to the period in which Acts of the Apostles was written, ca. 81–117 CE. The inscription appeared on a monument to T. Claudius Aristion, high priest of Asia,

For all of these reasons, Thomas Broughton labeled the Temple of Artemis “the biggest bank in Asia.”²⁰ While the temple had economic functions in earlier periods, the economic power of Artemis and her agents became extensive under the Principate.

The institutional structure of the cult of Artemis changed in two particularly important ways in the imperial era. First, the leaders of the cult took on civic offices and responsibilities and were recognized by the emperors as local and provincial authorities. Inscriptions from this period show that these priests of Artemis started to broadcast their loyalty to the empire in inscriptions a generation before there was a provincial imperial cult temple in the city. Moreover, the Kouretes were relocated from the Temple of Artemis to the city’s *prytaneion* under Augustus and started to be named as *bouleutai* (city councilors) in the first century CE.²¹ Thus, these officiants of the Ephesian Artemis were increasingly politicized during the course of the first century. Some ancient sources emphasize that temple treasuries in general, and the treasury of the Artemis cult in particular, were kept separate from civic funds.²² It is doubtful, however, that this ideal was upheld in practice. At the most, private funds deposited in the temple were the only funds that the cult personnel did not appropriate for their own portions or for cultic or civic expenses.²³ A decree of Paullus Fabius Persicus, the proconsul of Asia in 44 CE, indicates that the Artemision’s resources had been depleted due to the self-interest of magistrates who sold priesthoods to unworthy men who were seeking to harness power through the pretense of representing the goddess – probably a critique of nouveau riche public slaves and freedpersons.²⁴

Second, emperor worship became intertwined with Artemis devotion not only at the temple but throughout the city. This started to happen decades before the city received its first official imperial cult temple towards the end of the first century CE.²⁵ In 11 CE, for instance, the city’s Basilike Stoa was dedicated to Artemis, Augustus, Tiberius, and the city

prytanis, and temple-warden (*neōkoros*) – i.e., an elite official invested in maintaining worship at the Temple of Artemis. On the silversmiths, see also *IvE* II 547, 585–6; VI 2212, 2441.

²⁰ Broughton 1938, 890; cf. Oster 1990, 1717.

²¹ *IvE* IV 1004, 1009. Rogers 2012, 162–204; Harrison 2018.

²² E.g., Dio Chrysostom, *Or.* 31.54–5. On the separation of temple funds and priestly portions at the sanctuaries on the Hellenistic Aegean islands, see Pafford 2013. On the relations between cult and civic finances at temples in Hellenistic and Roman Asia Minor, see Debord 1982; Dignas 2002.

²³ Dignas 2002, 147.

²⁴ *IvE* I 17–19. See Dignas 2002, 141–56; Buraselis 2008, 128; Shaner 2018, 31–7.

²⁵ There was, however, a Temple of Divus Julius and Roma (mentioned in Dio Cassius 51.20.6–9 and usually associated with the Italian-style double foundation located near the *prytaneion* and *bouleutērion*). Ephesos was presumably refused an official provincial

of Ephesos.²⁶ Guy Rogers has noted that, in the mid first century CE, the cult of Artemis became reorganized in such a way that a leading contingent of its officiants, the Kouretes, started to take the title *philosebastoi*, or devoted to the Roman emperors.²⁷ In the 50s CE, coins circulated in Ephesos that celebrated the marriage of Claudius and Agrippina as a marriage of the gods, or *theogamia*, on the obverse, while portraying the cultic statue of the Ephesian Artemis on the reverse.²⁸ Sometime between the early and mid first century CE, then, the worship of the Ephesian Artemis and the Roman emperors quite literally became two sides of the same coin.

Another instructive case study on the impact of provincial incorporation on the sacred economics of urban temples is the Temple of Bel at Palmyra. A cult of Bel was established in Palmyra by 44 BCE, but it is likely that the Hellenistic temple beneath the Roman period Temple of Bel was also dedicated (at least in part) to the worship of Bel.²⁹ Construction of the Roman period Temple of Bel, which was at least partially funded by wealthy Palmyrene and Greek traders (*emporoi*), had begun by 17/19 CE and was still ongoing in 108 CE.³⁰ According to an inscription from 44/45 CE, the temple was consecrated in 32 CE, probably about fifteen years after the city was formally incorporated into the Roman Empire.³¹ The inscription names the gods of the temple as Bel (the Babylonian god) and his two attendants, the local Palmyrene sun god Yarhibol and moon god

imperial cult temple because the city sided with Antony and Cleopatra rather than Augustus in 33/32 BCE. On imperial cult buildings in Asia, see Friesen 1993; 2001.

²⁶ *IvE* II 404.

²⁷ Rogers 2012, 158–69. According to the Kouretes lists, between 54 and 59 CE the Kouretes started to be represented not only as *eusebeis* but also *philosebastoi*. See *IvE* IV 1008 (54–9 CE) and 1005 (reign of Claudius or Nero), as well as the lists from the late first century CE (*IvE* IV 1012–15).

²⁸ *RPC* 2620. See Kreitzer 1996, 109; Winter 2015, 207. A similar image appears at the Aphrodisias Sebasteion (a municipal imperial cult temple complex), where Agrippina is depicted holding the hand of the emperor Claudius, who is portrayed naked (as a god).

²⁹ The earliest evidence of a cult of Bel is an inscription from 44 BCE (*PAT* 1524; *TSSI* IV 28), which was likely part of an earlier (Hellenistic) sanctuary of Bel (Kaizer 2002, 232; A.M. Smith 2013, 61, fig. 3.3). On the history of Roman Palmyra: Stoneman 1992; Millar 1993, 319–36; A.M. Smith 2013. On the archaeology of the Temple of Bel, see Seyrig et al. 1968–75. On religious practices in Palmyra, see Drijvers 1976; Dirven 1999; Kaizer 2002.

³⁰ *PAT* 270 (17/19 CE); 263 (108 CE) [*TSSI* IV: 30]. Cf. *PAT* 1352 (24 CE, copied in second century CE), also on traders contributing to the sanctuary. See Dirven 1999, 51–7, 63–5; Kaizer 2002, 67–78; A.M. Smith 2013, 58–68; Gawlikowski 2015, 248–9.

³¹ *PAT* 1347. Gawlikowski (2015, 252) contends that Palmyra's official incorporation into the empire was commemorated by the erection of imperial statues by a legionary commander in 18/19 CE (see further below).

Aglibol.³² Eventually, however, the whole temple complex was more exclusively identified as the “house of Bel” (Pal. *bt bl*; Gk. *hieron tou bēlou*).³³

Like the Kouretes at Ephesos, the priestly elites of Bel became more involved in politics over the course of the Roman period. Some of the priesthoods at Palmyra were apparently hereditary; the Bene Komare, or “sons of priests,” was one of the most important tribes in the city and cooperated with other tribes and traders to finance and construct the Temple of Bel.³⁴ Funerary reliefs and inscriptions point to the wealth and power of priestly elites in Palmyrene society.³⁵ Some inscriptions show that priests of Bel took on a number of civic offices. An inscription from 267 CE names the priest Septimius Verodes (Worod), for instance, as *epitropos* of the emperor, *ducenarius*, law-giver of the colonial *metropolis*, *duumvir*, and *aedilis* (market overseer), and also recognizes his munificence in escorting caravans at his own expense.³⁶ While this inscription may reflect a combination of civic offices that was enjoyed by some priestly elites only in a later period, it is clear that the high priests of Bel played some role in politics, and hence in controlling Palmyra’s immense trade, in the Early Roman period.

The chief priest (*archiereus*) of Bel was also known as the *symposiarchos*, the president of the confraternity (Pal. *mrzḥ*) of the priests of Bel.³⁷ The priests of Bel regularly gathered for sacred meals, which probably also had ritual components. *Tesserae* that served as invitations to the banquets thus often depict priests reclining at banquets.³⁸ Moreover, the rooms within the temple complex where many of these *tesserae* were unearthed were evidently used as banqueting halls where priestly elites and their guests would participate in a sacred meal.³⁹ Bel’s high priests probably lived in mansions close to the temple such as the late second- to third-century CE “patrician houses” just east of the temple.⁴⁰

³² PAT 1347. Cf. the attribution of the temple to “gods” in PAT 1353 (35 CE) and 269 (51 CE). Moreover, the roof panel between the entrance to the cella and the temple’s portico depicts Yarhibol, Aglibol, and Belti (Bel’s female consort) while additional deities are depicted on the temple’s other reliefs. See Dirven 1999, 53; A. Smith 2013, 60.

³³ PAT 2769 (171 CE); 260 (175 CE); 1370 (218 CE). Some early inscriptions dedicate the *naos* (Pal. *hykl*) of the temple specifically to Bel: PAT 270 (17/19 CE); 1352 (24 CE). See Dirven 1999, 53–4.

³⁴ Among others: PAT 261; 1347; 1352; 1524. On the tribal social organization of Palmyra and the prominence of the Bene Komare, see Kaizer 2002, 43–51, 204; A. Smith 2013, 33–54, 60.

³⁵ Funerary reliefs of priests from ca. 50–150 CE: Colledge 1976, 248. On networks of priests in Palmyra as elucidated by the funerary portraits, see Raja 2017.

³⁶ PAT 288. For discussion, see Kaizer 2002, 234–6; Stoneman 1992, 78–9.

³⁷ PAT 265; 288; 316; 1357. Milik 1972, 222–77; Kaizer 2002, 233–4.

³⁸ The *tesserae* from Palmyra are collected in Ingholt et al. 1955.

³⁹ Kaizer 2002, 229–34; 2008; Nielsen 2014, 231–7; 2015, 51–2.

⁴⁰ Colledge 1976, 94.

Compared to the Artemision in the capital city of Asia, the Temple of Bel may not have been as closely tied to emperor worship. In fact, while there is some epigraphic evidence for an imperial cult temple at Palmyra, no traces of a new priesthood for the imperial cult have survived.⁴¹ This makes it even more interesting that one of the only known inscriptions that betrays the presence of an imperial cult priesthood in the city indicates that a single person was both a priest of the Sebastoi and high priest of Bel in 166 CE.⁴² While it is unlikely that the imperial cult played as significant of a role in Palmyra in the first century CE as it did in Ephesos, it is clear that its incorporation into civic and religious life had begun around the time that construction began on the Temple of Bel. Thus, in 18/19 CE, a legionary commander set up statues of Tiberius, his son Drusus, and his nephew Germanicus in the Temple of Bel.⁴³

The impact of the city council on the cult of Bel is more evident than the impact of the imperial authorities. A large ramp at the northwest corner of the *temenos* for leading animals into the temple for ritual slaughter leaves little doubt that blood sacrifice was one of the main activities of worship at this temple. This is noteworthy because a municipal tax-farmer (*publicanus*) collected taxes on sacrificial animals – taxes separate from import and export dues.⁴⁴ Ted Kaizer has suggested that the revenues from these taxes went into the city's treasury, but he has also noted that this treasury may not have been fully distinct from the temple treasury.⁴⁵ These tax revenues were probably kept in the temple but allocated for civic projects. In addition to the animals and other offerings sacrificed at the temple, some cattle were apparently given to the temple as sacred dues.⁴⁶ Because Palmyra was an oasis in the desert and witnessed a regular flow of goods from elsewhere, the Temple of Bel may not have depended to the same degree as other large temples on sacred estates to supply its sacrificial needs.

We lack many details about the economics of worship at temples of the Roman East, but these two brief case studies should suffice to show that religious and economic practices were interdependent and indivisible. As Dignas has demonstrated, the idea that transmitting goods to (or through)

⁴¹ PAT 2769 (171 CE); Milik 1972, 315–16 (mid third century CE); Kaizer 2002, 148–51.

⁴² Bowersock 1976, 350; Kaizer 2002, 151, 234.

⁴³ *Inventaire des inscriptions de Palmyre* IX 2 (Cantineau 1930–6). See Seyrig 1932; 1941, 169; Kaizer 2002, 37, 150; Gawlikowski 2015, 252.

⁴⁴ Kaizer 2002, 183.

⁴⁵ Kaizer 2002, 183–5.

⁴⁶ See Kaizer 2002, 196, referring to the Palmyrene term *qnyt'* that appears on some *tesserae* (PAT 2284–7). Although associated with Nebu in these inscriptions, it is plausible that similar payments in kind were collected at the Temple of Bel.

a temple transformed them into the god's property was widespread in the Hellenistic kingdoms and Rome's eastern provinces.⁴⁷ While each temple involved distinctive institutions, most owned and distributed sacred land, received and allocated sacred money, and stimulated trade and commerce. The extent of their impact on broader trade networks is evident from what Taco Terpstra has described as "trading diasporas" in the West – that is, the presence of middlemen who facilitated trade with the East in cities like Rome and Puteoli. Terpstra has shown, for instance, that the Palmyrene temple in Rome was involved in trade with Palmyra.⁴⁸ We should suspect that diaspora synagogues played, to some degree, a similar role in facilitating trade with Judaeans in Palestine. As we will see, the collection of the Temple tax already created a flow of money from diaspora communities into Palestine. It is likely that other commodities moved through the same Judaeans diasporic networks responsible for collecting the Temple tax (and Paul's "Jerusalem collection").

At both Ephesos and Palmyra, priestly elites gained political power in the Roman period. They became increasingly involved in civic offices and regularly defined property rights involving land and other forms of wealth, often in relation to the sacred, and accordingly sought to reduce their own transaction costs. They negotiated with Roman authorities to preserve their ancient forms of worship but only to the extent that these continued to legitimate their cultic authority and thus constitute the foundation for their political power. Like the officiants of Artemis and Bel, the priestly elites of the Jerusalem Temple formed an economic organization that facilitated imperial integration. In the early phases of Roman incorporation, Jerusalem's priestly elites were responsible for maintaining indigenous institutions of worship while also adapting to changing imperial, provincial, and municipal institutions.

Jerusalem's Temple Economy

Few scholars have paid much attention to the economic functions of the Jerusalem Temple in the Early Roman period because most have opted instead to explore its significance as a preeminent religious institution and theological symbol in Judaism and Christianity.⁴⁹ As a result, the Jerusalem

⁴⁷ Dignas 2002, 13–35.

⁴⁸ Terpstra 2013; 2016.

⁴⁹ Important exceptions include Jeremias 1969; E. Sanders 1992, 47–145; Goodman 1999; Broshi 2001, 188–96; Lapin 2017a; 2017c. Scholars have generally devoted greater attention to the economics of the Jerusalem Temple in the Persian and Hellenistic periods: Høglund 1992; Schaper 1995; Baesens 2005; 2006; Honigman 2014; Altmann 2016. Stevens 2006

Temple is often considered purely religious in character or is hastily characterized as the principal apparatus of imperial exploitation (i.e., “temple-state”). Both of these approaches undervalue the dynamic ways that priestly elites negotiated imperial, municipal, and traditional institutions while retaining some autonomy as an economic organization. The Jerusalem Temple was integral to the incorporation of Palestine into the Roman Empire, but it should not be reduced to an outpost of the imperial state.

Herod’s rebuilding of the Jerusalem Temple fused Graeco-Roman architectural and decorative institutions with the Semitic characteristics of the Jerusalem Temple as defined in the scriptures (see Figure 4.1). Like the Temple of Bel, the Jerusalem Temple and its precincts were continuously under construction for nearly a century.⁵⁰ Its massive Graeco-Roman style *temenos* served as the *agora* or *forum* of the city, surrounded by porticoes on three sides and featuring the largest basilical hall in the East on the fourth side.⁵¹ The Temple was thus the focal point of the social, commercial, and political center of the city.

Whereas Herod procured the financial resources to build the Temple, private benefactors also contributed to the project as at other temples of the Roman East.⁵² For instance, Nicanor of Alexandria donated a gate, Paris of Rhodes financed a pavement, and Alexander the brother of Philo donated gold and silver for the other Temple gates. Additional fragmentary inscriptions may commemorate other donations to the Temple construction.⁵³ While private benefactions may not have constituted the majority of the funds used for building the Jerusalem Temple, as was the case at the Temple of Bel, they betray the euergetic interests of some wealthy Judaeans (particularly from the diaspora) in contributing to Herod’s project.

The Jerusalem Temple did not include elements of emperor worship, such as imperial statues, like many of the polytheistic temples of the Roman East. Many Judaeans were allegedly on the brink of revolt when the Syrian

surveys the economics of the Jerusalem Temple in the earlier periods, but is based heavily on biblical texts.

⁵⁰ See Chapter 1.

⁵¹ On the Jerusalem Temple’s architectural influences and innovations, see Richardson 2004a, 271–98; Levine 2002, 232–3; Jacobson 2007. Peleg-Barkat 2017 examines the archaeological and literary evidence for the Royal Stoa.

⁵² Josephus, *A.J.* 15:380; 17:162. Gabba 1990; 1999, 123.

⁵³ Nicanor: Josephus, *B.J.* 5:201; *m. Mid.* 1:4, 2:3, 6; *m. Yoma* 3:10; *t. Yoma* 2:3–4; *b. Yoma* 38a; *CIIP* I.1 98. Paris: *CIIP* I.1 3. Alexander: Josephus, *B.J.* 5:205. Additional inscriptions from Jerusalem that may commemorate building donations: *CIIP* I.1 9–12. Note that votive offerings were also contributed to the Temple such as the golden chain that Agrippa I received from Caligula and donated to the Temple (Josephus *B.J.* 19:294) and the golden lamp given by Helena of Adiabene according to *m. Yoma* 3:10 (Levine 2002, 236).

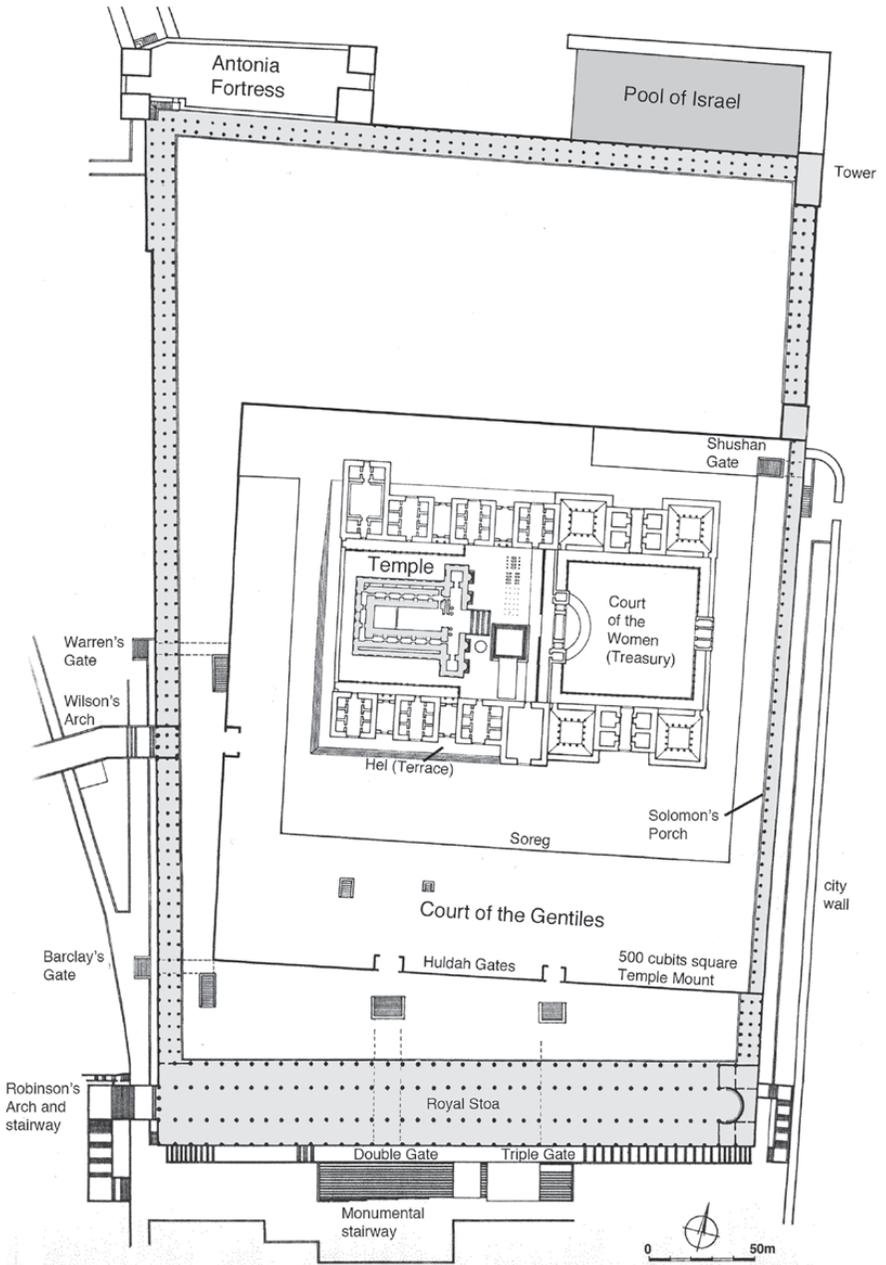


FIGURE 4.1 Plan of the Herodian Temple Mount. Courtesy of Ritmeyer Archaeological Design.

governor Publius Petronius sought to erect a statue of the emperor Gaius (Caligula) in the Temple as was a common practice at other temples.⁵⁴ At an earlier date, Herod's construction of a golden eagle over the main gate of the Temple was similarly disputed by some Judaeans. Josephus suggests that the eagle was resented because it was a figural representation and hence an affront to the Judaeans law, but it was more likely detested as a symbol of Roman domination and/or Herodian rule. These explanations are not mutually exclusive. In any case, it should be noted that only a small group of Judaeans seems to have contested the presence of this golden eagle, and it is unclear exactly what their motives were.⁵⁵ Details aside, there can be little doubt that statues representing Roman power and the imperial family had no place in the Jerusalem Temple.

In lieu of forms of emperor worship, the Jerusalem Temple was affected by imperial incorporation in other ways. Judaeans, for instance, showed their loyalty to the imperial state by offering daily (or twice daily) sacrifices at the Temple for the wellbeing of the emperor. These sacrifices were most likely funded by the emperor rather than the Temple cult.⁵⁶ James Rives has argued that sacrifice, as a universal practice in the ancient Mediterranean, served as a medium for imperial integration.⁵⁷ Through sacrifices for the emperor, the Jerusalem Temple acknowledged its loyalty to Rome. At the same time, the sacrifices offered by prominent Roman authorities such as Agrippa (15 BCE) and Vitellius (37 CE) at the Jerusalem Temple further underscored the political relationship between Rome and the Temple.⁵⁸

⁵⁴ Philo, *Legat.* 231–2, 349–73; Josephus, *B.J.* 2:184–203; *A.J.* 18:256–309. Bilde 1978; Reggiani 1984; Ehrenkrook 2011, 79–80, 113–14; Gruen 2012. On aniconism in Jerusalem, see also Tacitus, *Hist.* 5.5.4; Dio Cassius 37.17.2. Gaifman (2008) has noted that aniconism and semi-iconism were present in multiple religious contexts in the Graeco-Roman Near East, often alongside iconism.

⁵⁵ Josephus, *B.J.* 1:648–55; *A.J.* 17:149–67. Josephus indicates elsewhere that he views the eagle as a symbol of Roman domination (*B.J.* 3:123–4; cf. 5:48). See further Ariel and Fontanille 2012, 115–19.

⁵⁶ On these sacrifices being funded by the emperor, see Philo, *Legat.* 157, 317; Josephus, *B.J.* 2:409. Josephus paradoxically also relates that Judaeans covered the costs of these sacrifices (*C. Ap.* 2:77; *B.J.* 2:197). Scholars have taken both sides in this debate. I agree with Momigliano (1967, 361–2), Gabba (1999, 116 n. 100), Barclay (2013, 210 n. 268), and Rives (2014, 123) that it is more likely that imperial funds paid for these sacrifices. For the opposing perspective, see Smallwood 1961, 240–2; Lapin 2017a, 421 n. 20.

⁵⁷ Rives 2014, 109.

⁵⁸ Agrippa: Josephus, *A.J.* 16:12–15 (cf. Philo, *Legat.* 291–7). Vitellius: Josephus, *A.J.* 18:122. Rives 2014, 123–4. D. Schwartz (1992, 102–16) has argued that offerings by non-Judaeans were considered “gifts” rather than “sacrifices.” Non-Judaeans, of course, were not allowed past the Court of Gentiles: Philo, *Legat.* 212; Josephus, *B.J.* 5:193–4; 6:124–6; *A.J.* 15:417; Acts 21:28–9; *CIIP* I.1 2 = *OGIS* II 598; *SEG* VIII 169 (see Llewelyn and van Beek 2011). In

Thus, the cessation of sacrifices for the emperor played a part in provoking Rome at the outset of the First Revolt.⁵⁹

The Jerusalem Temple had been a significant economic institution in Judaeon society long before Pompey first beheld its vast treasures,⁶⁰ but it amassed more wealth than ever in the Early Roman period. Most of this wealth came from Temple taxes, as we will see, but Temple functionaries also received and managed several other types of wealth. According to later rabbinic traditions, at least three permanent “treasurers” (Heb. *gizbarim*; Gk. *gazophylakes*) and seven special administrators were set in charge of the Temple's finances.⁶¹ Like at the Artemision, elites deposited money at the Temple for safekeeping.⁶² According to Josephus, at the start of the First Revolt, Judaeon elites deposited at the Temple the money they earned from selling their property. For this reason, Josephus described the Temple as “the general repository of Judaeon wealth.”⁶³

The Jerusalem Temple also received funds for particular fines, as at the Artemision and other temples. Such a fine paid to the Temple was marked as *qorban* (“sacrifice,” “offering”) and put in a special *qorban* fund, which Josephus mentions.⁶⁴ Josephus also explains that those who wish to be relieved of a Nazirite vow, which renders them *qorban* to God, must make a fixed payment to the Temple treasury.⁶⁵ Several archaeological finds from the Early Roman period shed light on the payment of a *qorban* fine at the Temple. The first is a small limestone object that was found in the excavations in the shops along the western wall of the Temple Mount. It is inscribed *qorban* and incised with images of two upside-down birds. The editors of *CIIP* suggest that this was the handle of a stone vessel used in a sacrificial ritual involving doves at the Temple.⁶⁶ An inscription on a jar

any case, the political symbolism of Roman authorities making offerings would have been recognized by all.

⁵⁹ Josephus, *B.J.* 2:408–17.

⁶⁰ On Pompey entering the inner sanctum of the Temple but not disturbing the sacred treasures, see Cicero, *Flac.* 28, 67; Josephus, *B.J.* 1:152; *A.J.* 14:72.

⁶¹ On the Temple's “treasurers,” see Josephus, *B.J.* 6:390 (ὁ γαζοφύλαξ τοῦ ἱεροῦ); *A.J.* 14:106–7 (ὁ τῶν χρημάτων φύλαξ); m. Šeqal. 1:2. For additional rabbinic sources on the overseers of the Temple's finances, see Jeremias 1969, 147–221; cf. Schürer 1973, 281–4; Levine 2002, 243.

⁶² Levine 2002, 236.

⁶³ Josephus, *B.J.* 6:282: πᾶς ὁ Ἰουδαίων σεσῶρευτο πλοῦτος. As B. Gordon (2013, 234 n. 89) notes, however, some Judaeon elites also deposited money at the royal palace in Jerusalem (*B.J.* 6:358). The Tomb of David was also used for protecting private and/or public funds: Josephus, *A.J.* 7:393; 16:179–84; Syncellus, *Chron.* 548.20.

⁶⁴ Josephus, *B.J.* 2:275. B. Gordon 2013, 235 n. 91.

⁶⁵ Josephus, *A.J.* 4:72–3; cf. *C. Ap.* 1:166–7. Fitzmyer 1997, 98.

⁶⁶ *CIIP* I.1 8; B. Mazar 1969, 168, 170, pl. 45:5; Benovitz 2002.

sherd from the Jewish Quarter (Area E) corroborates their assumption that a vessel would be labeled *qorban*: “Son of Jason, *qorban*. *Q(orban)*.”⁶⁷

Another reason for considering this artifact part of a vessel is the following tannaitic tradition: “If a man found a vessel and on it was written ‘*qorban*,’ R. Judah says: If it was of earthenware the vessel is to be deemed unconsecrated but its contents *qorban*; and if it was of metal it is to be deemed *qorban* but its contents unconsecrated. They said to him: It is not the way of men to put what is unconsecrated into what is *qorban*. If a man found a vessel and on it was inscribed a *qoph*, this is *qorban* . . .” (m. Ma‘aś. Š. 4:10–11).⁶⁸ This later rabbinic tradition only asserts that a *qorban* was consecrated and could be transported in a vessel, however. It does not comment on what constitutes a *qorban* or its purpose. Yitzhak Magen, in fact, has argued that the size of the stone fragment inscribed with birds and the word *qorban* is not consistent with the handles of any known vessels.⁶⁹ Thus, this particular artifact may have had some other purpose. Magen suggests that it was used in a lottery of doves,⁷⁰ but it is more likely that it accompanied an offering paid as a fine to the Temple even if the offering was not contained in the vessel marked with this inscription.

Additional archaeological and literary evidence supports the impression that one interpretation of *qorban* was as a fine paid to the Temple. At least three ossuaries have been discovered whose inscriptions include the term *qorban*:⁷¹

⁶⁷ CIIP I.1 643; E. Eshel 2006, 303–4, no. 4. An ostrakon from Masada (O.Masada 459) whose only remaining letter is a *qoph* has been considered a possible designation for *qorban* (following the Mishnah). It is not clear, though, whether the letter was on a jar or was part of a document. The way that the sherd is broken also raises the question as to whether the *qoph* was part of a word rather than a stand-alone letter. On other inscriptions from Masada and Qumran that might have marked jars as containing specific types of tithes, see Yadin and Naveh 1989, 32–4; Pfann 2002.

⁶⁸ Trans. Danby 1933, 80, adapted.

⁶⁹ Magen 2002, 78–9, fig. 3.31. It is somewhat more plausible that the fragment was the leg of a stone vessel (C. Evans 2012, 107), but in this case the placement of the inscription would be especially odd.

⁷⁰ Magen 2002, 79, referencing m. Ker. 1:7.

⁷¹ Several other inscriptions on ossuaries and *loculi* that imply the *qorban* vow without using the term are known: CIIP I.1 359, 375, 460, 602, 604; cf. Greek ossuary inscriptions using vow (*horkos*) language: 385, 507. One particularly interesting example of an ossuary inscription that uses sacrificial language to imply the *qorban* vow without using the term *qorban* is CIIP I.1 605 (Aramaic): “Closed. By the (daily) lamb (offering, it is forbidden) to harm (this ossuary) and to bury any other man with him (the deceased) in this ossuary. Closed. Closed.” Cf. m. Ned. 1:3 for a vow of prohibition “by the lamb.” Another Aramaic inscription that uses the term *qorban* (CIIP I.1 17) is difficult to contextualize. Its inscription reads “For the (altar) fire, a *qorban*. Pedaya.” This inscription was incised on a block of red and white hard limestone that was in secondary use as a door lintel discovered at the excavations at the “House of Caiaphas.” According to the editors, it was not originally

CIIP I.1 287 (Aramaic): Whatever benefit a man may derive from this ossuary (is a) *qorban* to God from him who is in it.

CIIP I.1 466 (Aramaic and Hebrew): Any man who derives benefit from it (this ossuary) – *qorban!* Any man – *qorban!* *Q(orban)*.

CIIP I.1 528 (Hebrew): Ḥananiya and Shalom. Ḥananiya. Any man (who) benefits (from this ossuary) – *qorban!* Ḥananiya and Shalom.

Like the funerary inscriptions in Ephesos that require fines for tampering with tombs to be paid to the Artemision,⁷² these ossuary inscriptions consider profits from tomb-robbing to be sacrileges against God and his Temple. As Joseph Fitzmyer explains, the *qorban* vow “puts a ban on something, reserving it for sacred use.”⁷³ While it is unlikely that a payment of *qorban* fines to the Temple for tomb-robbing and other offenses was enforced, it is suggestive that profitable violations against the sacred were to be dedicated to God (through the Temple) as *qorban*.

New Testament evidence similarly identifies the *qorban* as something that is devoted to the Temple as a fine for violating a *qorban* vow. In Mark and Matthew, Jesus condemns the practice of *qorban* whereby what is dedicated to the Temple as *qorban* is deemed more important than care for one's parents. The assumption in this polemic against the Pharisees is that what parents take from a son's property that was protected by a *qorban* (Gk. *korban* in Mark 7:11) vow was immediately dedicated to the Temple because of the parents' violation of that vow.⁷⁴ The Gospel of Matthew also depicts the chief priests deciding that the money Judas rejected for betraying Jesus could not be transferred to the *qorban* fund because it was “blood money.” They therefore decided to buy a potter's field for burying strangers with it instead (i.e., Akeldama).⁷⁵ Acts of the Apostles 1:18–19,

an ossuary inscription. Thus, its original use and meaning remain elusive. C. Evans (2012, 107), referencing Lagrange (1893, 221), cites a second inscription from an ossuary from the Mount of Olives that reads “For the (altar) fire, *qorban*. Martha.” However, it seems that Evans has conflated two separate inscriptions that Lagrange discussed separately but transcribed together. CIIP I.1 163 indicates that the semi-cursive Hebrew/Aramaic inscription on this ossuary consists of the name “Martha” given twice in two different hands on two different sides.

⁷² *IvE* Ia 27; VII.2 3827. See above.

⁷³ Fitzmyer 1997, 97 (italics removed). Cf. Benovitz 2002.

⁷⁴ Mark 7:9–13; Matt 15:3–6. Fitzmyer 1997; C. Evans 2012, 105–9; Gathercole 2013, 398–9.

⁷⁵ Matt 27:3–10. Although Jeremias (1969, 138–40) concludes that this event was historically plausible, he points out that Matthew seems to draw on Zech 11:13: “Then the Lord said to me, ‘Throw it into the treasury’ – this lordly price at which I was valued by them. So I took the thirty sheqels of silver and threw them into the treasury [Syr.: it to the potter] in the house of the Lord.” On the evolution of the interpretation of Zech 11:12–13 that Matthew received (and its combination with passages from Jeremiah), see further Luz 2005, 466–75.

on the other hand, makes no mention of *qorban* and has Judas purchase the field himself with the payment he received from the priestly elites.⁷⁶ It seems that Matthew invoked the *qorban* institution in order to underscore that the chief priests recognized their guilt in the murder of Jesus – that the money they presumably took from the Temple treasury could no longer be returned to it because of their unholy deed. In doing so, the author of Matthew advanced his purpose of portraying the Judean authorities as avaricious hypocrites. While much remains to be learned about the economics of the *qorban* institution, there can be little doubt that such fines were one source of the Temple's wealth.⁷⁷

Another source of Temple wealth was sacred land. By sacred land, I mean properties owned, administered, and/or leased out by the Jerusalem Temple cult. These properties likely received tax exemptions of some sort as at other temples of the Roman East. In his recent dissertation on sacred land in Second Temple Judaism, Benjamin Gordon has taken up this topic at length, closely examining the meager source evidence. He determined that in the late Second Temple period, the Temple owned some land, and that this was considered by some Judeans as a violation of the scriptural ideal in which priests do not own land. Moreover, Gordon has made the convincing argument that the Jerusalem Temple probably relied less on revenues from sacred land than other temples of the Roman East; even in the first century CE, the Jerusalem Temple probably only owned modest estates.⁷⁸

Only a few literary traces exist for land owned by the Jerusalem Temple. The most explicit source is Philo, who claims that the Temple owned portions of land (*apotomas gēs*), but that most of its revenues came from Temple taxes. Philo, however, says nothing about the extent, location, or administration of these sacred estates. It could be that the Alexandrian elite simply assumed that the Jerusalem Temple owned land in the same way as temples in Egypt (including the Judean temple at Leontopolis).⁷⁹ Another intriguing source is Josephus's rewriting of the Seleucid king Demetrius I's letter to Jonathan in 1 Maccabees 10. In the original source, Jonathan refuses the king's dedication to the Jerusalem Temple of the revenues from

⁷⁶ B. Gordon 2013, 228–9. Notably, this event does not occur in Mark, Luke, and John.

⁷⁷ Note that *qorban* fines were for intentional violations of the sacred. These should, in theory, be separated from “guilt offerings” and “sin offerings,” which were for accidental violations of sancta.

⁷⁸ B. Gordon 2013; contra Gabba (1999, 124), who assumes that the Temple did not own any land at all.

⁷⁹ Philo, *Spec.* 1:76. B. Gordon 2013, 223–5. On the sacred estates of the Leontopolis temple, see Josephus, *A.J.* 13:62–73 with Last 2010 and B. Gordon 2013, 155–73.

the city of Ptolemais and its hinterland (10:39).⁸⁰ Josephus, however, does not mention the offer of revenues from the countryside of Ptolemais and has Demetrius set free “all those taking refuge in the Temple in Jerusalem or in any place belonging to it (*ta ap' autou chrēmatisonta*).”⁸¹ Josephus thus seems to acknowledge that the temple owned land, but admittedly not much information can be extracted from this statement.⁸²

Gordon has shown that texts among the Dead Sea Scrolls assume that the Temple owned land. The Damascus Document, likely composed in the Hasmonean period, for instance, makes noteworthy revisions to the laws of land consecrations in Leviticus 27. In particular, it views the revenues of consecrated lands as sources of the wealth of the Temple rather than funding for landless priests – a subtle but important distinction according to Gordon.⁸³ The later sectarian document known as the Temple Scroll also seems to assume that the priestly elites in Jerusalem inappropriately claimed the profits from sacred land. It calls for a return to scriptural ideals, admonishing that a priest “shall not crave a field, a vineyard, any wealth, a house, or any valuable thing in Israel.”⁸⁴ These scanty literary clues suggest that in the Hasmonean and Early Roman periods, priests derived some profits from land dedicated to the Temple beyond the lawful resources they were guaranteed by the Torah.

Archaeological evidence may further support the theory that the Temple owned some land in the Early Roman period. The presence of *columbaria* (dovecotes), for instance, points to the presence of sacred lands. Another intriguing clue is the presence of ritual baths (*miqva'ot*) adjacent to agricultural installations. Lapin has suggested that these baths indicate that goods produced at these agricultural estates may have been intended for Jerusalem's priestly consumers.⁸⁵ Due to the rapid spread of concerns for ritual purity in Palestine's Judaeian contexts in the late Second Temple period, however, it is unclear that ritual baths at agricultural compounds should be tied to priests (as Lapin admits). Even if we may assume that these sites produced goods for the Temple, it still remains a question whether the estates were owned by the Temple or private landowners who were involved in the Temple economy through contracts or liturgies.⁸⁶ While our evidence for the Temple's estates in the Early Roman period is

⁸⁰ B. Gordon 2013, 174–94.

⁸¹ Josephus, *A.J.* 13:56.

⁸² B. Gordon 2013, 194–5.

⁸³ CD XVI, 14–17. B. Gordon 2013, 201–2.

⁸⁴ 11Q19 LVII, 19–21; cf. LX, 1 (B. Gordon 2013, 316).

⁸⁵ Lapin 2017a, 449. Cf. Adler 2008.

⁸⁶ Lapin 2017a, 444. Several rabbinic texts assume that the Temple made contracts with individual families for the production of products such as wine, grain, oil, incense, and

slim, it is clear that at least some of the offerings made at the Temple were produced on the Temple's sacred lands.⁸⁷ Presumably, some of these plants and animals would have been used for the Temple's mandatory sacrifices and others would have been sold to pilgrims in Jerusalem's markets for voluntary sacrifices.

In two recent studies, Hayim Lapin has developed a sophisticated model for quantifying the economy of the Jerusalem Temple in the first century CE. Lapin's model is based on Judaeen literary and archaeological evidence but also incorporates scholarship on the Roman Empire and other agrarian societies (e.g., Mandate Palestine) on agricultural practices, demography, and GDP. The sacrificial laws from the Torah, and especially Numbers 28–9, constitute the basis for Lapin's model. Lapin thus assumes, following Philo and Josephus, that the laws for fixed sacrifices in the Torah were observed in the Early Roman period.⁸⁸

Table 4.1 displays Lapin's calculations of the minimum annual requirements for the Temple's mandatory sacrifices and accompanying wine, oil, and grain offerings.

Lapin has estimated that 7,971 hectares of land would have been required to produce the Torah's mandatory sacrifices and offerings at the Temple.⁸⁹ The Temple cult was responsible for procuring the resources for these offerings. Temple officials also had to secure the supply of an enormous quantity of wood for the sacrificial rituals, although some individuals contributed wood offerings to the Temple.⁹⁰ It is also possible that the Temple was responsible for supplying the sacrifices for the emperor – two sheep

showbread: m. Šeqal. 4:9; 5:1; m. Menah. 8:1, 6; m. Yoma 2:5–7; 3:11; t. Šeqal. 2:6, 11–13 (B. Gordon 2013, 230 n. 77; Lapin 2017a, 444 n. 85).

⁸⁷ It is often difficult to determine without documentary evidence whether estates that produced plants and animals for sacrifice in the Roman Empire were *de jure* or *de facto* temple estates. Ando (2017) has demonstrated that the populations of villages that supplied sacrifices for urban temples were dominated by urban elites, but there was also room for negotiation between villages and cities leading to a more balanced relationship.

⁸⁸ Josephus, *A.J.* 3:224–57 (among others); Philo, *Spec.* 1; cf. m. Zebah. 5:1–7. Lapin 2017a; 2017c.

⁸⁹ Lapin 2017c, 244. This estimate depends on a series of sophisticated conjectures based on a combination of the analysis of ancient sources and comparative data from modern contexts (see Lapin's notes for references): one *hin* as 3.8 L; 1/10 of an *epha* as 2.29 L; 2000 L/ha as the wine yield; 440 L/ha as the oil yield; 65 kg/ha as the grain yield; 0.782 kg/L as the conversion of volume to mass; 0.66 ha as the grazing requirement per sheep; 3.3 ha as the grazing requirement per bull; males under one year and rams as 25% of the total herd; goat kids above 12 months of age and mature males as 9% of the total herd; and, an off-take of 8% of the herd for cattle.

⁹⁰ Neh 10:35; 11Q19 XXIII; 11Q20 6; Josephus, *B.J.* 2:425. Werman 2010; Lapin 2017a, 442–4.

TABLE 4.1 Minimum Fixed Sacrifices for the Jerusalem Temple

	Sheep	Rams	Goats	Cattle	Wine (<i>hin</i>)	Oil (<i>hin</i>)	Wheat (tenth <i>epha</i>)
Daily (365 × 2)	730				183	183	730
Sabbath (weekly)	104				26	26	104
New Moon (monthly)	84	12	12	24	37	37	144
Unleavened Bread/Passover (7 days)	49	7	7	14	22	22	105
Sacrifice accompanying 'omer	1				1	0.33	2
Firstfruits/Shavu'ot	7	1	1	2	3	3	15
Trumpets	7	1	1	1	3	3	12
Atonement	7	1	1	1	3	3	12
High Priest's Atonement Ritual			2	1			
Sukkot (7 days)	98	14	7	70	64	64	336
'Aiseret	7	1	1	1	3	3	12
Showbread (weekly)							1248
TOTAL:	1094	37	32	114	345	344.33	2720

After Lapin 2017c, fig. 16.1; cf. Lapin 2017a, 420 tab. 2. On the Temple's sacrifices, see also E. Sanders 1992, 103–18.

and one bull per day – but it is more likely, as noted above, that Rome covered the expenses for these sacrifices.

In addition to the regular sacrifices paid for out of the Temple treasury, individuals personally procured the resources for other types of offerings. These voluntary offerings were made by pilgrims and were widespread at Passover in particular. Calculating the quantity of these offerings is especially difficult because such calculations depend on estimates of population size and participation within Judaea as well as among diaspora pilgrims. For 100 percent of a 600,000 person Judaeian population, Lapin estimates that approximately 15,000 pairs of birds and 27,000 lambs were sacrificed.⁹¹ These sacrifices would have cost approximately 286,000 denarii.⁹²

Lapin has demonstrated that between 83,330 and 158,420 hectares of land were required to supply Jerusalem with its subsistence needs as well as the Temple's mandatory and voluntary offerings. These figures indicate that Jerusalem consumed much more than the produce of its immediate hinterland.⁹³ *Columbaria* (dovecotes) for rearing doves (*columbae*) for the Temple have been found in abundance in Jerusalem's immediate environs, but they have also been found at rather considerable distances from the city.⁹⁴ There can be little doubt that the Gospels of Mark, Matthew, and John are correct in their depiction of Jesus encountering merchants selling doves in the Temple precincts. It is surprising that only John includes people selling cattle and sheep, since these must also have been sold at the

⁹¹ Lapin 2017c, 245. Lapin's calculations of one Passover lamb per ten people rely on Josephus's remark that one Passover lamb was eaten by a group of ten to twenty (*B.J.* 6:423; cf. *Exod* 12:4; *Mark* 14:12–17; *Matt* 26:17–20; *Luke* 22:7–16).

⁹² Lapin 2017a, 424.

⁹³ Lapin 2017a, 448.

⁹⁴ Oren 1968; Yigal Tepper 1986; Kloner 2000; Yotam Tepper 2007; Zissu 2009; Lapin 2017a, 446 (map); 2017c, 249, fig. 16.2. Zissu (2009, 30) has made the interesting, although speculative, suggestion that the "tower of Siloam" in *Luke* 13:3–4 was a large dovecote. *Columbaria* are also used as landmarks in the Copper Scroll (3Q15 IX, 1, 17). Similar installations were used to raise doves in Roman Egypt, where the birds were used for food and fertilizer. Numerous well-preserved *columbaria* have been discovered in Karanis, for instance, and the papyri suggest that dovecotes were taxed (Husselman 1953). It is unclear whether they had any direct connection to the economics of temples, however. A Ptolemaic-era document from Kerkeosiris (*P.Tebt.* 84, 119/118 BCE) seems to indicate that the temple of Soknebtunis received a tax on dovecotes, but the typical arrangement was that the tax was paid to the state (Connor 2014, 265). This type of *columbarium* (or *peristerion*) is also discussed in the agricultural handbooks: Columella, *Rust.* 8.8–12; Varro, *Rust.* 3.7. For a discussion of doves as sacred to Astarte-Aphrodite, and sometimes housed in the goddess's temples (e.g., *MAMA* IV 279), see Robert 1971. On bird sacrifices at Greek sanctuaries, see also Villing 2017.

Temple.⁹⁵ The stone fragment mentioned above, which depicts two dead doves, is further proof of the significance of dove sacrifices at the Temple. Zooarchaeological data from Jerusalem's city dump suggests that doves were used for sacrifices but were not regularly eaten by Jerusalem's residents.⁹⁶ Moreover, the majority of caprids sacrificed at the Temple came from the desert regions and thus many caprids were raised at great distances from the Temple in order to be sold to pilgrims in the city.⁹⁷

Because the Jerusalem Temple became a major center of pilgrimage for Judaeans during Herod's reign, its economy involved much more than benefactions and offerings.⁹⁸ Again, it is impossible to be sure how many Judaeans made pilgrimage to Jerusalem and how often they did so.⁹⁹ For lodging and meals, Lapin estimates that the total annual pilgrim expenditure by Judaeans would have been between 173,704 and 347,408 denarii.¹⁰⁰ This tourism industry benefited Jerusalem most of all, but also brought some modest revenues to sites that served as accommodation for pilgrims on their way to Jerusalem. Once pilgrims arrived in Jerusalem, they not only spent money on accommodation and their voluntary offerings, but they also engaged in commerce. In some cases, they also engaged in currency exchange, where they faced additional transaction costs. As we will see, the Torah required that Judaeans spend their "second tithe" in Jerusalem. At least some pilgrims would have invested in souvenirs to remember their pilgrimage. These souvenirs would not have been figural representations of God like the "idol shrines" of Artemis, but rather items like stone vessels and Herodian lamps, or in some cases, more expensive luxury items. Through pilgrimage, Jerusalem's Temple economy thus stimulated some economic and cultural integration well beyond the city's walls.

Sacrificial rituals at the Jerusalem Temple involved less lay participation than those at other temples of the Roman East. Whereas non-priestly worshippers often played a part in making offerings and eating sacrificed meat at other temples, at the Jerusalem Temple only the priests had these privileges.¹⁰¹ Notable exceptions included "peace-offerings" and the sacrifice for

⁹⁵ Mark 11:15; Matt 21:12; John 2:13–16. Cf. Lev 1:14, 5:7, 11; 12:6, 8; 14:22, 30; 15:14, 29; Num 6:10; Luke 2:22–4; Josephus, *B.J.* 4:181.

⁹⁶ Spiciarich et al. 2017, 110; cf. Bar-Oz et al. 2007, 10.

⁹⁷ Hartman et al. 2013.

⁹⁸ Goodman 1999; cf. S. Safrai 1965; Hezser 2011, 365–83.

⁹⁹ Lapin 2017a, 425 tab. 4. Rives (2014, 113) remarks that most diaspora Judaeans would have made the pilgrimage to Jerusalem no more than one time in their lives, much like with contemporary Muslim pilgrimage to Mecca.

¹⁰⁰ Lapin 2017a, 423 tab. 3.

¹⁰¹ Rives 2014, 113–14, 120.

the festival of Passover. For Passover, groups of pilgrims dined on lambs that they had brought to, or purchased at, the Jerusalem Temple for sacrifice.¹⁰² The majority of sacrifices, however, were fully consumed by fire. Those that were not, such as sin offerings, were consumed by priests rather than the individual who made the offering.¹⁰³ Given the scale of these offerings, a sizeable quantity of sacrificed meat must have been sold on Jerusalem's markets with its profits going to the Temple's priestly elites.¹⁰⁴

Like at the Temple of Bel, Jerusalem's priestly elites would have had special rooms where they engaged in banquets with other elites. It is unclear, however, whether these banquets would have involved special rituals as in Palmyra. Joseph Patrich and Schlomit Weksler-Bdolah have argued that a "Banqueting Hall" building located to the west of Wilson's Arch about 25 meters from the western wall of the Temple Mount was used for the banquets of priestly, royal, and civic elites.¹⁰⁵ This independent structure was built just prior to the construction of Wilson's Arch (ca. 22 BCE) and was used until it was damaged sometime in the first century CE, perhaps by an earthquake in the 30s CE.¹⁰⁶ Formerly known as the "Free Mason's Hall," this building included two *triclinia* (Rooms 21 and 23) with permanent couches along the walls. These dining rooms were separated by an elaborate fountain (Room 22) whose walls were decorated with engaged pilasters crowned with Corinthian capitals from which water flowed forth. The building is located between the Temple Mount and the location of two of the most important administrative buildings in the city, the *bouleutērion* and "Xystus."¹⁰⁷

This Banqueting Hall is a setting in which we glimpse a material representation of the growing power of priestly elites in the Early Roman period. As at other temples of the Roman East, the political influence of priestly elites in Jerusalem reached beyond the Temple. Not only were the high priests appointed by the Herodian kings and Roman governors, but some priestly elites also held municipal offices of various sorts. Families of priestly elites in Jerusalem were wealthy and owned land outside of the city, yet they still benefited from their privileged positions within Jerusalem's economy of the sacred. It is this political enfranchisement that provoked

¹⁰² Rives 2014, 114–15. "Peace offerings": Josephus, *A.J.* 3:225; Philo, *Spec.* 1:212. Passover meals: see n. 92 in this chapter.

¹⁰³ Rives 2014, 114–15; Lapin 2017a, 422, 438.

¹⁰⁴ Spiciarich et al. 2017.

¹⁰⁵ Patrich and Weksler-Bdolah 2016, esp. 31–3; 2017.

¹⁰⁶ Patrich and Weksler-Bdolah 2016, 19. The authors do not supply any supporting archaeological evidence for their assumption about the date that the building went out of use.

¹⁰⁷ Patrich and Weksler-Bdolah 2016, 32–3.

the ire of other elites and sub-elites, such as the scribes who produced the polemical portrait of Jerusalem's priestly elites in the Testament of Moses, a text arguably written in Greek between 6 and 30 CE but preserved only in a sixth- or seventh-century Latin palimpsest:¹⁰⁸

And pestilent and impious men will rule (*regnabunt*) over them [i.e., God's people], who proclaim themselves to be righteous. And they will excite their wrathful souls; they will be deceitful men, self-complacent, hypocrites in all their dealings, and who love to have banquets each hour of the day, devourers, gluttons, [about seven lines missing] destroying ... , who eat the goods of the poor¹⁰⁹ (*...rum bonorum comestores*), saying they do this out of compassion ... destroyers, complainers, liars, hiding themselves lest they be recognized as impious, full of crime and iniquity, from sunrise to sunset saying: "Let us have luxurious seats at the table (*discubitiones et luxuriam*),¹¹⁰ let us eat and drink. And let us act as if we are distinguished leaders." And their hands and minds will deal with impurities, and their mouth will speak enormities, saying in addition to all this: "Keep off, do not touch me, lest you pollute me ... "

(7:3–10)

While every aspect of this vitriolic condemnation should not be considered accurate, two points fit with the other evidence of the changing positions of priestly elites in the Early Roman period. The first is that priestly elites engaged in a distinctive class culture in which they competed for status. They are explicitly depicted as involved in the type of banqueting that would have taken place in the *triclinia* at the Banqueting Hall near the Temple Mount and in the Jerusalem mansions. The second is that these ruling men are cast as using their positions of power – they are distinguished leaders, they say they do things out of compassion, and they claim to be concerned with purity – in order to "eat the goods" of God's people.

It is clear that the authors of the Testament of Moses viewed Jerusalem's priestly elites as politically, ideologically, and economically powerful. The text also alludes to the sources of their wealth by denouncing them for

¹⁰⁸ My translation based on the Latin reconstruction in Tromp 1993. See further Keddie 2013; 2018a, 175–216.

¹⁰⁹ There is a lacuna followed by *-rum* where I have translated "poor," positing *pauperum* as the missing word. This conjecture has been accepted by most commentators but is not certain. In any case, the language here clearly denounces the exploitation of weaker members of society by the priestly elites (Tromp 1993, 212).

¹¹⁰ Although I have provided a different translation, I agree with Tromp (1993, 213) that *discubitiones et luxuriam* is a hendiadys here (cf. Vulg. Deut 21:30). Cf. Q 11:43 (Matt 23:6 // Luke 20:46): πρωτοκλισίαν ἐν τοῖς δέιπνοις; Mark 12:39.

eating the goods of the people. This line points to two sources of the wealth that priestly elites earned through their priestly status and positions within the economic organization of the Temple: the consumption of tithes and the consumption of sacrificed meat. The following sections focus on these sources of the wealth of priestly elites – both on the tithes that benefited priestly elites and the Temple taxes that priestly elites allocated to procure the plants and animals offered at the Temple. Both tithes and Temple taxes were institutions that did not change fundamentally in the Early Roman period but appeared to some Judaeans as exploitative because of the political enfranchisement and growing wealth of priestly elites.

Tithes

The priestly contingent of Palestine's elites profited from the Judaeans institutions of tithing and Temple taxation even more than from the institutions of direct and indirect taxation. Because they were not imperial or municipal taxes that directly supported the activities of the state or cities, tithes and the Temple tax should be treated as separate from the structures of direct and indirect taxation that were examined in the previous chapter. While for many Judaeans these cultic impositions were as, if not more, burdensome than state and local taxes, they were technically not obligatory and were far less standardized and regulated.

Tithes were technically distinct from the Temple's sources of wealth because they directly benefited priests and did not go towards Temple expenditures. Nevertheless, tithes were received and administered by the same economic organization that controlled the Temple's other finances. The institutional structure of tithing in the Early Roman period had its basis in the Torah but was beholden to a particular interpretation of the Torah that emerged in the Hasmonean period. Tithing in the Early Roman period was also path dependent on institutional changes that occurred when the Hasmoneans reorganized the Seleucid tithe. The following sections examine the development of the institution of tithing that was inherited by the priestly elites of the Early Roman period.

Conflicting Institutions in the Torah

The structure of tithing finds its basis and justification in the Torah, yet there is nothing uniform about the scriptural prescriptions. The tithe, Hebrew *ma'aser* and Greek *dekatē*, literally refers to a payment of one-tenth of the products of the land, and it appears with various functions in ancient Near

Eastern and Mediterranean states.¹¹¹ The origins of Israel's tithing practices do not concern us here, but their codification does. This section focuses specifically on agricultural tithes because they were simultaneously the least "voluntary," most regularly practiced, and most burdensome of the numerous offerings the sources record the priests receiving (e.g., the gifts of first fruits, heave-offerings, firstborn animals, dough, and wool).

There are two divergent – even contradictory – systems of tithing in the Torah, the Deuteronomic and that in the Holiness Legislation. Most scholars agree that Deuteronomy and the Holiness Code are independent sources that were produced in more-or-less distinctive social settings and convey dissimilar ideologies. The precise relationship between these sources remains a matter of debate, but several scholars have recently made strong arguments in favor of the view that Deuteronomy is the earlier source and served (along with the Priestly source known simply as P) as the basis for the revisionist law of the Holiness Code.¹¹² What matters for our purposes, however, is only that these sources were originally independent and thus have distinctive emphases that have inflected their particular prescriptions about tithes.

Tithing in Deuteronomy involves setting aside a tenth of agricultural produce in each of six years, but only a small portion of this went to the Levites and nothing was reserved for the clan of Aaronide priests. Deuteronomy 14:22–9 commands that every year, a tithe of grain, wine, and oil should be set aside. Deuteronomy calls for farmers to consume their agricultural tithes as well as the firstlings of their flocks and herds in the "place" that is in the presence of God – that is, in Jerusalem. They may sell their tithes and firstlings if the journey is too long to transport them, but then they should spend this money for whatever they desire at their destination. In the third and sixth years of the seven-year sabbatical cycle, however, these tithes should be put into storage locally and then handed over to local Levites, resident aliens, orphans, and widows (14:27–9; cf. 26:12).

The Holiness Legislation, unlike Deuteronomy, unabashedly appoints Levites and priests as the primary beneficiaries of tithing. Leviticus 27:30

¹¹¹ For discussions of the scriptural instructions on tithes and their ancient reception, see Weinfeld 1972; S. Safrai 1976, 818–25; Oppenheimer 1977, 23–50; Herman 1991; E. Sanders 1992, 146–69, 428–31; 2016, 395–431; J. Wilson 1992; Udoh 2005, 244–78; Baesens 2006; Stevens 2006; Satlow 2014b. For a full list of the different types of tithes reported in ancient sources, see Schürer 1973, II: 257–74.

¹¹² See Stackert 2007, esp. 165–208; Nihan 2007; Cholewinski 1976. For the view that Deuteronomy depends on the Holiness Code, see Milgrom 2000, esp. 1357. And for the perspective that the sources are multilayered and are dependent upon one another, see Knohl 2007.

declares that, “all tithes from the land, whether the seed of the ground or the fruit from the tree, are the Lord’s; they are holy to the Lord.” The longer exposition in Numbers 18:21–32 explains that all of these tithes must be given to the Levites in return for their service and because they are not allotted landed property from which to support themselves and their families. The Levites are to eat this produce wherever they wish, make their sacrifices and offerings from it, and then set aside a “tithe of a tithe” (*ma‘aser min hamma‘aser*) or “heave-offering” (*terumah*) from this to present to the priest Aaron (Num 18:26–9). Generally, then, the priestly ordinances stipulate that all who reside in the land of Israel, which is holy and effectively leased out by God to the Israelites, should pay one tenth of their agricultural products to Levites each year except for the sabbatical (and jubilee) years – that is, 8.6 percent as an annual rate. The Levites must then hand over one-tenth of the tithes they receive to the priests. Leviticus 27:32–3 adds that domestic animals should also be tithed.

Changes under the Hasmoneans

Over the course of the Second Temple period, these conflicting scriptural injunctions were variously disputed, harmonized, or disregarded. There is not enough data available to track precisely the changing institutions of tithing during the Second Temple period, but a flurry of literary references suggests that tithing was indeed practiced by some Judeans throughout the era. The most significant shifts in the institutions of tithing that shaped their practice in the Early Roman period transpired during the late Hellenistic period. Under the Hasmonean priest-kings, two changes occurred: a fourteen-tithe system (per sabbatical cycle) was introduced and Aaronide priests began taking the Levitical tithes.

When the Hasmoneans gained fiscal independence from the Seleucid kingdom, they reformulated the Seleucid institution of tithing in light of the scriptural traditions. The Hasmoneans made tithes a source of revenue for both the Temple and the state. Throughout their kingdom, the Seleucids collected land taxes from cities, temples, and peoples that included proportional tithes (*dekatai*), which often, but not necessarily, amounted to a tenth of the produce.¹¹³ For instance, an inscription from 163 BCE mentions the Sidonians of Jamnia paying a tithe to the Seleucid king Antiochus V Eupator.¹¹⁴ In addition to other agricultural taxes, Jerusalem also had to pay

¹¹³ Bickerman 1938, 106–32; Aperghis 2004, 142–4.

¹¹⁴ *CIIP* III 2267, l. 12.

tithes to the Seleucids on behalf of the Judaeans.¹¹⁵ As Bezalel Bar Kochva has argued, after gaining independence in 141 BCE, the Hasmoneans seem to have replaced the external Seleucid taxes with the internal “first tithes,” using much of their revenue to employ mercenaries.¹¹⁶ The difference between the Seleucid and Hasmonean institutions of tithing may have been little more than ideological, especially if the Seleucid tithe was also regulated by the Temple.

In the Hasmonean era, observant Judaeans paid two tithes. The “first tithe” (*ma’áser ri’shon*) was based on the Holiness Legislation and the “second tithe” (*ma’áser sheni*) was based on Deuteronomy. E.P. Sanders has shown that Tobit, Josephus, and possibly Jubilees each assume a fourteen-tithe system. Judaeans paid the “first tithe” to the Levites or priests and used the “second tithe” for personal expenditure in Jerusalem six years out of the seven-year cycle (i.e., twelve tithes per seven years). In years three and six, they also paid a “third tithe” which was intended for the poor, widows, and orphans (i.e., two additional tithes per seven years for a total of fourteen tithes over seven years).¹¹⁷ Since the “second tithes” were consumed by their contributors (six tithes per seven years), only eight tithes of 10 percent each were given away over a seven-year cycle, amounting to an annual burden of 13.33 percent.¹¹⁸

This is similar to the rabbinic system, except that the third tithe becomes the “tithe for the poor” (*ma’áser ‘oni*) and fully replaces the “second tithe” in years three and six, yielding a twelve-tithe arrangement but with the same annual rate for tithes given away.¹¹⁹ The rabbis also stipulated that, prior to

¹¹⁵ 1 Macc 11:35.

¹¹⁶ Bar-Kochva 1977.

¹¹⁷ Tob 1:6–8 (the G¹ [MS S] recension attests to fourteen tithes while the shorter and later G¹ [MSS AB] recension has eighteen tithes); Jub. 32:10–14; Josephus, *A.J.* 4:69, 205, 240. Cf. Tg. Ps.-J. on Deut 26:1–13. See Jeremias 1969, 134–8; Schürer 1973, II: 264 n. 23; E. Sanders 1992, 149; Udoh 2005, 246–8.

¹¹⁸ E. Sanders 1992, 166.

¹¹⁹ The primary tannaitic sources on the first, second, and poor tithes are m. Ma’ás., m. Ma’ás. Š., and m. Pe’ah. See Satlow 2014b, 320–2; E. Sanders 1992, 149. The tithe for the widows, poor, and orphans is based on Deut 14:28; 26:12, and is described as the “third” tithe in Josephus, *A.J.* 4:240. In the Second Temple period, it was a tithe set aside not only for the poor but also for widows and orphans. Widows and orphans would often have been poor, but not always (e.g., Babatha and her son Jesus). The rabbis restricted the recipients of this tithe to only the poor (m. Pe’ah 8:2–6; t. Pe’ah 4:1–7). As G. Gardner (2015, 31–2) has explained, the poor tithe was not akin to charity (תְּרוּמָה) because it was not given directly from farmers to the poor, but rather was administered by the Levites and attributed to divine benefaction rather than human agency. Gardner contends that “organized charity” apart from civic euergetism did not exist in Second Temple Judaism and notes that even the rabbinic institutions of organized charity were kept separate from the poor tithe (m. Pe’ah 4:16).

the separation of tithes for Levites (from which the tithe for the priests is taken), farmers must give a separate heave-offering (*terumah*) to the priests in the amount of somewhere between one-thirtieth and one-sixtieth depending on one's economic stability (m. Ter. 4:3). Especially since there is no solid scriptural basis, it is doubtful that separate heave-offerings were given to priests in the Second Temple period.¹²⁰ Even the tithes of livestock, which are based on Leviticus 27:32–3, were apparently not regularly offered by most Judaeans.¹²¹ The ambiguity of the Torah on tithes resulted in a diversity of tithing customs and even conflict over proper procedure. Jesus's indictment of the Pharisees in Q 11:42 for tithing mint, dill, and cumin is one example of such a dispute.

Aside from the types, amounts, and frequency of tithes, Judaeans also contested whether the beneficiaries of the "first tithe" should be Levites or priests. As early as Ezra-Nehemiah, priests are found closely supervising Levites as they collected tithes. The Levites even deserted their Temple duties at one point, retreating to their fields in protest because they did not receive their portion of the tithes (Neh 13:4–13).¹²² By the Hellenistic period, the majority of references to tithes list their recipients as "priests and Levites" or just "priests."¹²³ Because tannaitic sources credit "Yoḥanan

¹²⁰ It is possible that Neh 10:38–40 [Eng. 37–9] considers תרומות as separate offerings, but this is not plain in the text and would seem unlikely since other Second Temple sources – notably Philo in *Spec.* 1:132–57 and Josephus in *A.J.* 4:68–75 – are silent about heave-offerings of the rabbinic sort. CD and 4QMMT have a distinctive concept of the תרומה, but it is unclear how different it was from, for instance, the first-fruits offerings. Moreover, the sectarian understanding of תרומה in the scrolls was, if anything, a point of distinction from more widespread practices at the time (Murphy 2002, 71–4, 219–20). Despite admitting the relative silence of the Second Temple sources, E. Sanders (1992, 155) maintained the tenuous position that תרומות were offered to priests before 70 CE.

¹²¹ A livestock tithe is conspicuously absent in Philo, *Spec.* 1:132–57; Josephus, *A.J.* 4:68–75. See Udoh 2005, 275–7, especially his insightful discussion of 4QMMT's stipulation that livestock should be tithed to the priests (B 63–4), which implies that the majority of Judaeans did not observe this tithe. See also E. Sanders 1992, 150.

¹²² Cf. Neh 10:38–40 [ET: 10:37–9]; 12:44. See S. Safrai 1976, 821; Oppenheimer 1977, 38.

¹²³ E.g., 1 Kgdms 1:21 LXX (contra MT); Jdt 11:13; Jub. 13:25–7; 32:1–15; Pseudo-Hecataeus apud Josephus, *C. Ap.* 1:188; T. Levi 9:3–4; Josephus, *A.J.* 9:273; 11:182; 20:181, 205–7; *Vit.* 63, 80. Udoh (2005, 248–58) has taken great pains to explain away references to priests receiving tithes, following J. Baumgarten 1984. He concludes that only Jubilees and the Testament of Levi actually imagine priests as the beneficiaries of tithes to the exclusion of Levites, but he attributes this to their polemical purpose (254). While I agree with Udoh that Philo uses the term δεκάτη broadly for offerings to priests (*Virt.* 95) but seems to actually accept the allocation of tithes between Levites and priests in Num 18:21–32 (*Spec.* 1:156–7; *Mut.* 2, 191–2), I am not convinced that Philo is a reliable source for the social aspects of tithing in Palestine. On the contrary, he speaks of tithes in theoretical terms as part of his broader exegetical aims. As for Pseudo-Hecataeus, I reject Udoh's claim that this author was not Judaeans and thus was not aware of such subtle distinctions in tithing

the high priest,” presumably referring to John Hyrcanus I (but possibly to Hyrcanus II), with doing away with the avowal “I have given it to the Levites” (Deut 26:13), it has become conventional to assume that the Hasmoneans were responsible for arrogating the Levites’ tithes for the priests.¹²⁴ Udoh has pointed out, however, that scholars have marshaled from these sources incompatible theories of the purpose and conditions of this reappropriation.¹²⁵ Did the Hasmoneans reroute “first tithes” to themselves (i.e., the state coffers), or to all of the priests? Was the change a reaction to priests taking tithes or the introduction of this practice? The late rabbinic sources are unable to answer these fundamental questions.

In any case, “first tithes” were evidently a priestly prerogative by at least the Hasmonean era. Scholars who have not opted for a version of the Hasmonean appropriation hypothesis have gone to great lengths to explain away the literary references to priests receiving tithes. Joseph Baumgarten, for instance, has argued that the terms for tithe (*ma‘aser/dekatē*) maintained their fundamental meaning of one-tenth of produce for Levites but also started to be used in a general sense to refer to heave-offerings and other offerings given to priests.¹²⁶ Thus, the terminology became more

practices (see L. White and Keddie 2018, 222–6). It should also be remembered that the genuine Hecataeus of Abdera (who was not a Judaeen) also specified that priests received greater revenue than other Judaeans so that they could attend to the worship without distraction (Diodorus Siculus 40.3.7). As noted in Chapter 2, however, Hecataeus in this problematic passage portrayed priestly revenue deriving from their larger allotments of land rather than from tithes. Pseudo-Hecataeus in a sense corrected the genuine Hecataeus, whose work he used as a source, by indicating that priests received much of their revenue from tithes (though not to the exclusion of owning their own land). Furthermore, it is of little value that Josephus mentions Levites receiving tithes in his rewriting of scriptural sources when he conspicuously does not mention Levites receiving tithes in the rest of his historical narrative. Josephus leaves little doubt that priests collected tithes. Although he did not omit Levites from his scriptural rewriting, he tended to modify his scriptural sources by attributing tithes to Levites and priests rather than Levites alone. Altogether, the argument for relative continuity between the Torah and the Mishnah in the allocation of tithes is much more difficult to justify. I am inclined to view the two sources from the Hellenistic and Roman periods that do portray Levites as the exclusive recipients of tithes of produce, 11QT LX, 4–10 and Tob 1:6–8 (G^{II} [MS S], the long recension), as exceptions motivated by special purposes. Tob 1:6–8 in the shorter G^I recension (MSS BA) has the tithes of produce given to both priests and Levites, but this should be considered a later text form than G^{II} (MS S) that was concerned with simplifying G^{II}’s prose and eliminating its Semitisms (Fitzmyer 2003, 4–5, 107–8).

¹²⁴ M. Ma‘aš. Š. 5:15; m. Soṭah 9:10. Cf. y. Ma‘aš. Š. 5:5; y. Soṭah 9:11. See Schürer 1973, II: 270; Weinfeld 1972; S. Safrai 1976, 822; M. Stern 1976, 585–6; Oppenheimer 1977, 38–42; Bar-Kochva 1977, 187–9; Freyne 1980, 281–7; Hamel 1990, 148; Stegemann and Stegemann 1999, 122–3.

¹²⁵ Udoh 2005, 268.

¹²⁶ J. Baumgarten 1984.

general, but scriptural law remained the rule. Udoh has mostly followed Baumgarten on the terminology, but he concluded instead that both priests and Levites received tithes in their hometowns throughout the Second Temple period and that no priestly appropriation occurred.¹²⁷

Udoh is right to problematize the idea of a dramatic alteration in tithing under the Hasmoneans, but he has overlooked two significant issues. First, Caesar's decree of 47 BCE explicitly restores the authority of Hyrcanus and his sons to receive and administer tithes. For Udoh, this does not imply that the Hasmoneans had appropriated tithes but only that through Hyrcanus's position as head of the Temple-state, Caesar confirmed the traditional practice of tithing to Levites and priests.¹²⁸ Yet, the language of the decree explicitly returns to Hyrcanus and his sons a privilege that they formerly enjoyed: "they shall also pay the tithes to Hyrcanus and his sons, which they also paid to their forefathers."¹²⁹ That Caesar's decrees intended to recognize not only Hyrcanus's supervisory power over tithing but also the authority and privileges specific to the priesthood of which Hyrcanus was a part is evident in the previous decree: "Gaius Caesar ... has granted that both [Hyrcanus] and his sons shall be high priests and priests of Jerusalem and of their nation with the same rights and under the same regulations as those under which their forefathers uninterruptedly held the office of high priest."¹³⁰

These decrees conceptualize tithes as the property of "Hyrcanus and his sons" – a circumlocution for the "high priests and priests of Jerusalem," who are connected by office and genealogy to their forefathers.¹³¹ It is plausible that the decrees, because they represent an outside perspective, overlooked differences between the priestly orders or employed *dekatai* broadly as "offerings." But it is difficult to accept that these decrees entirely mistook the position of the Hasmonean priests as beneficiaries of ample revenue from the people on the basis of their office and lineage, particularly considering that Caesar's decrees are concerned on the whole with establishing an official balance sheet between Hyrcanus II and Caesar for Judaea's finances. The implication is not that the Hasmoneans took over the administration of tithing but that, by virtue of their position, the high priests had always personally profited from tithes. The decrees do not clarify whether

¹²⁷ Udoh 2005, 274.

¹²⁸ Udoh 2005, 270. See also E. Sanders 1992, 514 n. 24.

¹²⁹ Josephus, *A.J.* 14:203: ... καὶ Ἰρκανῶ καὶ τοῖς τέκνοις αὐτοῦ τὰς δεκάτας τελέωσιν ἃς ἐτέλουσαν καὶ τοῖς προγόνοις αὐτῶν.

¹³⁰ Josephus, *A.J.* 14:199.

¹³¹ See also Oppenheimer 1977, 35.

the Hasmoneans apportioned part of the tithes they collected for initiatives not related to the Temple, but it stands to reason that they did.

Second, Udoh's explanation that Levites and priests shared rights to tithes assumes that there was a lower order of priests who self-identified as Levites throughout the Second Temple period, but this is not so clear. Levites are nowhere to be found outside of literary, often polemical, constructions in the Hellenistic and Early Roman periods. In the New Testament, for instance, the Levite in Luke's Good Samaritan parable appears along with a priest as reluctant to help a person who may convey impurity (10:32) – a theological device in a story navigating the nexus of *halakhah* on priestly purity and neighbor-love.¹³² In John, Levites appear once in unison with priests as representatives of “the Judeans” (1:19) while Hebrews asserts that Jesus as high priest brought to perfection what the Levites could not (7:1–28). Furthermore, Acts of the Apostles 4:36 describes the Cypriot Barnabas as a Levite who owned land. Here again, Luke may characterize a Levite as owning land, contradicting the Torah, in order to cast his selling of the land to support the apostles as symbolic of covenant restoration.¹³³ Aside from these references,¹³⁴ Levi and Levites are invoked in texts such as the Aramaic Levi Document, Jubilees, the Testament of Moses, and the sectarian literature from Qumran to critique the current Temple priests and articulate a priestly identity separate from them.¹³⁵ Levites are nowhere to be found in the Maccabean books.

The only time Josephus mentions Levites separately from priests outside of his rewriting of the scriptures is when the Levites sought and received the approval of Agrippa II and the *synedrion* to wear the same linen garments that priests wear.¹³⁶ “Levites” here is a metonym for those priests who were

¹³² Bauckham (1998, esp. 486) observes that the command to avoid corpse impurity in Lev 21:1–4 is directed to the sons of Aaron (21:1), and thus was probably not extended to the Levites. As a character, the Levite in the parable complicates the halakhic scenario Jesus's parable sets up since the priest who approached the victim first was required by Torah to avoid corpse impurity and the layperson who came last was not.

¹³³ Cf. Acts 3:19–26. Note that Paul's letters nowhere describe Barnabas as a Levite (Gal 2:1–21; 1 Cor 9:6).

¹³⁴ See also the patently theological depiction of Levites in Heb 7.

¹³⁵ For a survey of sources, see, among others, Brooke 1993; Werman 1997; Kugler 1999; Angel 2010, 278–93. See also Himmelfarb 2006, 45–52. On Levites in the Testament of Moses, see Keddie 2018a, 208–11.

¹³⁶ Josephus, *A.J.* 20:216–18. Cf. Exod 39:27–9; Lev 16:4; Ezek 44:17–18; Philo, *Spec.* 1:82–4. Begg (2004) addresses Josephus's references to Levites, taking for granted that Levites were a social group separate from priests in Josephus's time. Begg concludes that Josephus presents a mixed opinion on Levites, sometimes denigrating them, but not consistently. Aside from the dispute over garments, the only other time Josephus mentions Levites in the narration beyond the period for which he relied on scriptural sources is when Onias IV appointed priests and Levites to serve at the Leontopolis temple (*A.J.* 13:63, 73).

“singers of hymns” (*hymnōdoi*) at the Temple. To be sure, Josephus conveys with this incident his elitist contempt that those priests he deemed socially inferior would wear the same garments as he and his colleagues wear, but he only labels them as Levites in order to invoke the Torah as evidence that special garments should be reserved for priests of his own stature. The story itself suggests the opposite, that priests responsible for more remedial tasks in the Temple worship were self-identifying not as Levites but as priests.

Levites are also absent from the Early Roman epigraphic record. This absence is striking since the title “priest” often appears on ossuaries. Moreover, it is suggestive that a priest and not a Levite appears to be the recipient of a tithe according to a curious ostrakon from Masada inscribed *ma'ésar kohen* (“the priest’s tithe/tenth”).¹³⁷

Altogether, it is difficult to escape Cana Werman’s conclusion that “there were no Levites in the Second Temple period.”¹³⁸ The only descendants of Levi were the Aaronide/Zadokite priests. Even if some Judaeans claimed lineage through Levi that was distinct from Aaronide descent, this was not the basis for an entire social order within the priesthood. Especially because the Torah mandates that Levites receive tithes, which involved a great deal of revenue, it is remarkable that our Hellenistic and Early Roman sources almost never portray Levites acting apart from priests. Whenever the title Levite was invoked or elevated, this figure performed some sort of halakhic, polemical, or functional distinction from priests, but there was no organized order of Levites that self-identified as inferior to priests.¹³⁹ Thus,

¹³⁷ O. Masada 441; Yadin 1966, 96. J. Baumgarten (1984, 251 n. 32) contends that the Masada ostrakon refers to the “priestly portion of the levitic tithe.” Udoh (2005, 255) admits that this is “far from certain.” On the priests named in ossuary and tomb inscriptions, see Chapter 5. I know of no inscriptions mentioning Levites in the Early Roman period. However, CIIP III 2182 is the funerary inscription of a Levite from third- to sixth-century CE Joppa. Additionally, Levites are recorded in several late antique synagogue inscriptions (Naveh 1978, nos. 1, 14, 33, 80, 82). These inscriptions communicate that in the centuries following the Temple destruction, identifying as a Levite according to genealogy translated to social prestige within Judaeans communities. The function of Levites within those communities, however, was indistinguishable from priests (Weiss 2012, 101).

¹³⁸ Werman 1997, 215 (contra Brooke 1993 in particular).

¹³⁹ Complicating Werman’s thesis, Angel (2010, 289) points out that CD XIII, 3–4 depicts a Levite in a concrete social situation within the community. This passage allows that a Levite may stand in for a priest learned in the Book of Hagu if the latter is not available for a *quorum*. But this passage is not particularly strong evidence of actual Levites. On the one hand, it is firmly based on the organization of the wilderness community (Exod 18:21–5) in which priests and Levites were the authority figures. On the other hand, Hempel (2000, 40) has argued that this section of CD betrays redactional activity by which a greater emphasis was placed on the authority of the Instructor instead of priests and Levites (cf. CD XIII, 7–XIV, 2). Nevertheless, this community might have included individuals identified as Levites. If so, this authoritative presence of those distinguished

Udoh's conclusion that tithes were given on an individual basis to Levites or priests as a person saw fit may be too quick to accept that Levites were a concrete part of the social fabric of Palestine. On the contrary, priests alone received tithes because there were no socially distinct Levites.

Tithing in the Early Roman Period

As the beneficiaries of tithes, the position of priests within the institutional structure of tithing remained relatively unchanged with the beginning of the Early Roman period. That Caesar guaranteed Hyrcanus II's role in the administration of tithes does not imply that tithes were not offered in Pompey's wake but only that they did not systematically benefit the state as they had when the Hasmonean rulers had political autonomy. Under Herod, tithes still enhanced the power and wealth of the priestly elites, but now the leading priestly families were empowered by and loyal to Herod. There is, however, no indication that the Herods appropriated any of the revenue from tithes.

Instead, the repositioning of priestly elites within the institutional structures of taxation and land tenancy in the period between Herod and the Temple destruction rendered tithes unnecessary and ostensibly exploitative in the opinion of certain critics. Flaunting his wealth and magnanimity, Josephus crows in his *Vita* that, "I scorned all presents offered to me as having no use for them. I even declined to accept from those who brought them the tithes, which were due to me as a priest."¹⁴⁰ Just earlier in this work Josephus relates that some of his fellow priestly elites, who joined Josephus in procuring the support of the *boulē* of Tiberias for demolishing the palace of Antipas, had "amassed a large sum of money from the tithes which they accepted as their priestly due" (63). It was not from the tithes alone that these priests became wealthy, for these influential priests were undoubtedly landowners like Josephus himself.

For the people tithing, little would have changed in the Early Roman period in terms of the amount of the tithes or their beneficiaries and collection. As in earlier eras, priests primarily collected first tithes at the

as Levites did not carry over to the rest of Judaeen society but was an expression of differentiation from the Temple priesthood. As Angel (2010, 292) puts it, "the Qumranites at some point became attracted to the Levi and Levite traditions because, within their own polemical context, they identified with the second-class status of Levites vis-à-vis the priests." See also Kugler 1999. Leuchter (2011) observes that many of the duties of Levites became the domain of priestly sage-scribes by at least the Hellenistic period.

¹⁴⁰ Josephus, *Vit.* 80. Cf. Philo, *Spec.* 1:153.

Jerusalem Temple and deposited them in central storage facilities there, but they must also have engaged in some local collection by making use of storehouses in cities and villages.¹⁴¹ From the storehouses in Jerusalem and presumably elsewhere, tithes were doled out to priests, who would have consumed some of their portion and sold any surplus through local markets. Judaeans practiced tithing across the geopolitical divisions of Eretz Israel, including in the Galilee,¹⁴² but it is doubtful that diaspora communities sent some form of tithes to Jerusalem in addition to the Temple tax.¹⁴³

Since tithing was technically a voluntary obligation of the Temple, not the state, it is safe to assume that not all Judaeans tithed.¹⁴⁴ However, in the run-up to the First Revolt, Josephus reports that,

Now the high priest Ananias daily advanced greatly in reputation and was splendidly rewarded by the goodwill and esteem of the citizens; for he was able to supply them with wealth. At any rate, he daily paid court with gifts to Albinus and the high priest [Jesus]. But Ananias had servants who

¹⁴¹ Udoh 2005, 263–73. Storehouses for agricultural tithes that have been discovered in Sicily (Walthall 2013) were probably comparable in size and function even though the Sicilian institutions of tithing were quite different from the Judaeans institutions.

¹⁴² Freyne 1980, 281–7; Horsley 1995b, 140–4.

¹⁴³ Although no Second Temple sources explicitly indicate that tithes were transmitted from the diaspora and several rabbinic sources even relate that tithes from the diaspora (which were from unconsecrated land) were not accepted (e.g., m. Hal. 2:2), Oppenheimer (1977, 49–50) and E. Sanders (2016, 416–17) nevertheless assert that diaspora Judaeans paid some form of tithes to the Temple. The only evidence for this claim is the ἀπαρχή charge of 1 drachma per annum added to some of the later Ἰουδαϊκὸν τέλεσμα receipts from Egypt (*CPJ* 167–80, 183, 186, 210, 213; cf. Josephus, *B.J.* 7:218). Oppenheimer and Sanders think this additional capitation tax was imposed as a diversion of first-fruits offerings diaspora Judaeans had paid to the Temple priests prior to 70 CE along with the Temple tax, the latter of which the Ἰουδαϊκὸν τέλεσμα (originally 8 Egyptian drachmae [= 2 Attic drachmae = 2 Roman denarii] plus a surcharge of 2 obols) explicitly replaced. This theory is highly unlikely for several reasons. First, it cannot explain why the earliest receipts do not show this charge (*CPJ* 162–6). Second, not even all of the later receipts included this charge (*CPJ* 205, 208), while multiple others apparently incorporated it but did not list it (*CPJ* 201, 204, 210). Third, although its origins and nature are not entirely clear, the ἀπαρχή charge appears in other documents from Egypt not involving Judaeans and seems to have served several purposes (e.g., *BGU* I 30; *P.Tebt.* 316; *PSI* V: 464; *PSI* VI: 690; *SB* III 6995–6; see Wallace 1938, 277). Indeed, the ἀπαρχή charge on the Ἰουδαϊκὸν τέλεσμα receipts is better understood as a miscellaneous capitation tax or additional administrative surcharge (cf. Smallwood 2001, 374). The suggestion of Wallace (1938, 176) and Heemstra (2010, 15) that this tax was originally paid to the Leontopolis temple is more appealing than the theory that it involved the Jerusalem Temple, but it cannot yet be substantiated.

¹⁴⁴ Unfortunately, there are no archaeological data available to illuminate tithing in the Early Roman period. To my knowledge, the only material evidence directly related to tithing is a sixth- to seventh-century CE synagogue inscription from Rehov (Naveh 1978, no. 49). See Satlow 2014b, 326; E. Sanders 2016, 422.

were utter rascals and who, combining operations with the most reckless men, would go to the threshing floors and take by force the tithes of the priests (*tas tōn hiereōn dekatās*); nor did they refrain from beating those who refused to give. The high priests were guilty of the same practices as his slaves, and no one could stop them. So it happened at that time that those of the priests who in olden days were maintained by the tithes now starved to death.¹⁴⁵

Although we should be skeptical of Josephus's claim that some priests died because of the cupidity of Jerusalem's priestly elites, it is indeed plausible that there were less wealthy (though not destitute) priests who were not given their fair share by the priestly elites of Jerusalem.¹⁴⁶ Perhaps this situation is best understood as specific to the economic circumstances leading up to the revolt; yet Palestinian amoraic sources purport to preserve a similar situation in which certain priests took tithes by force in the Hasmonean era.¹⁴⁷

At any time, there were likely to have been more powerful priests who sought out a greater portion of the tithes to the detriment of other priests. Josephus's detail that the high priests' slaves – perhaps the same slaves who collected certain direct and indirect taxes for the priestly elites – took the tithes belonging to the priests “by force” indicates that this violence was directed against those who produced the tithes at local threshing floors before the produce was transmitted to local priests. This violent economic relationship may not have been the norm, but it demonstrates that tithing was often more than a voluntary halakhic duty for Judaeans.

As institutions that sustained socioeconomic inequalities under the rubric of divine mandates, tithes required all farmers to transfer a considerable portion of their products – a total of 8.6 percent annually for “first tithes” – to those who could not abandon the worship of God to afford their own subsistence. But the Torah made no provision for what to do if priests became wealthy through land tenancy and taxation and thus did not actually rely on tithes. Therefore, tithing continued through the Early Roman period and beyond. As with the Roman land tribute, those particularly burdened by tithing were smallholders and tenants. Non-priestly large-scale landowners in sharecropping arrangements took a hit, since tithes were separated before the landowner and tenant split their portions. Landowners who leased their land through fixed rent contracts shouldered less of the

¹⁴⁵ Josephus, *A.J.* 20:205–7; cf. 20:181.

¹⁴⁶ Contra E. Sanders 1992, 512 n. 3; Udoh 2005, 271–2.

¹⁴⁷ Y. Ma'as. Š. 5:5; Soṭah 9:11. See M. Stern 1976, 568–9; Udoh 2005, 267–8.

burden since fixed-rent tenants usually paid the tithes; yet allowances for tithing constrained the amount of rent they could exact from their tenants. As Michael Satlow has detected, tithing gave priestly landowners a significant economic advantage over other landowners since their land was not only tithe-exempt, but they were eligible to receive tithes from others despite their own holdings. A theoretical check on this system, however, was that the more land priests owned, the less tithes they received.¹⁴⁸

Tithes seem to have always been institutions of inequality that facilitated the transfer of resources to a politically influential minority. These tithes, however, were ideologically construed as institutions of equality that gave priests access to those resources they forfeited in order to preside over the Temple worship on behalf of the people. Once priestly elites gained greater power as the beneficiaries of the institutions of the *polis*, land tenancy, direct taxation, and indirect taxation, however, the continued collection, or even forceful exaction, of tithes only widened the inequality gap. Temple and Torah were the sources of authority that facilitated this unequal economic relation.

The Temple Tax

The payment of an annual half-sheqel Temple tax by Judaeans in the homeland and diaspora emerged relatively late, towards the middle or end of the Hasmonean period. In this way, it differs from the other institutions analyzed thus far.¹⁴⁹ This did not stop its priestly beneficiaries, however, from interpreting it as an obligatory payment of sacred money to support the ancient and divinely mandated worship at the Temple.

The Temple tax was a Hasmonean innovation of an earlier practice referenced in the Torah and other sources. Its earliest mention is in Exodus 30:13: “This is what each one who is registered shall give: a half-sheqel according to the sheqel of the sanctuary (the sheqel is twenty gerahs), a half-sheqel as an offering to the Lord.”¹⁵⁰ In connection with a (military)

¹⁴⁸ Satlow 2014b, 331.

¹⁴⁹ On the Temple tax, see Liver 1963; Schürer 1973, 2:270–4; Horbury 1984; Stegemann and Stegemann 1999, 115, 119–22; Magness 2002, 188–92; Udoh 2005, 87–99; Ariel and Fontanille 2012, 15–17, 31, 41–2.

¹⁵⁰ Exod 30:13 LXX has τὸ ἥμισυ τοῦ διδράχμου for לְקַח מִמֶּנִּי הַשֶּׁקֶל in the MT (cf. Neh 10:33 LXX). The LXX usually translates לְקַח with διδράχμων, probably because the Egyptian exchange rate at the time of the LXX translation was 1 sheqel = two drachmae as in the Elephantine papyri (Liver 1963, 182 n. 18). Considering that the rate was ½ sheqel = 2 Attic drachmae in the Roman period, it is surprising that there are not significant variations in the textual witnesses to this LXX verse.

census of the Israelites in the wilderness, this tax's explicit intent was to be "a ransom for their lives to the Lord, so that no plague may come upon them for being registered" (Exod 30:12). It should be paid once-for-life by each of the "children of Israel," regardless of whether they are poor or rich (Exod 30:15). In the early Second Temple period, a version of this tax was collected for the maintenance of the Temple, but its rate was one-third of a sheqel and it was an annual (*bashanah*) tax "for the service of the house of our God" according to the prescriptive testimony of Nehemiah (Neh 10:32 [LXX 10:33]).¹⁵¹

The Temple tax is not mentioned again in our sources until Cicero discusses it at the very beginning of the Early Roman period. In Cicero's words, "It was the practice each year to send gold to Jerusalem on the Judaeans' account from Italy and all our provinces, but Flaccus issued an edict forbidding its export from Asia" (*Flac.* 28.67). After referring to this edict issued by his client L. Valerius Flaccus in 62 BCE as proconsul of Asia, Cicero goes on to describe all of the gold Pompey observed but did not plunder when he entered the Temple in 63 BCE, implying that this gold was exported from Italy and the provinces to the Temple.¹⁵² The hefty sum of gold sent by the Asian Judaeans, which Cicero reports was confiscated in several assize-cities (*Flac.* 28.68–9), may not have been just the usual Temple taxes but rather an emergency fund gathered in response to the news of Pompey's subjugation of Palestine.¹⁵³

There are, however, several reasons to conclude that Cicero was referring to Temple taxes. Cicero presumes a connection between the gold of the diaspora communities and the gold Pompey witnessed in the Temple. He also specifies that Judaeans were accustomed to sending money on an annual basis (*quotannis*). Additionally, Strabo comments that Mithridates captured 800 talents of gold that Judaeans from Egypt (or Asia, according to Josephus) had stored in Cos in 88 BCE, insinuating that it too was in transit to the Temple.¹⁵⁴ These references betray the financial interest of diaspora

¹⁵¹ Cf. 2 Chr 24:5–14; 34:8–14 (with 2 Kgs 12:5–17; 22:3–7). Schürer (1973, II: 271) considers Exod 30:11–16 a late addition to the "Priestly Code," assuming that the lower tax in Nehemiah must have preceded it. However, Schürer overlooks that Nehemiah's Temple tax actually involves a much greater tax exaction since it was annual as opposed to once-for-life.

¹⁵² Liver 1963, 186; M. Stern 1976–84, I: 196–201; Smallwood 2001, 126; Udoh 2005, 91. As Harris (2013, 522) observes, since at least his consulship, Cicero was adamantly opposed to the export of gold out of Italy particularly because of the credit risks it posed (*Vat.* 12).

¹⁵³ Marshall 1975.

¹⁵⁴ Strabo apud Josephus, *A.J.* 14:111–13. See M. Stern 1976–84, I: 272–4; Broshi 2001, 192. We cannot be entirely certain that Strabo refers to Temple taxes intended for Jerusalem, for he could also refer to other funds a Judaeans community had deposited in Cos (Marshall

Judaeans in the Temple prior to 63 BCE, and Cicero's understanding of the transaction as an annual practice points distinctly to the Temple tax, even if the 62 BCE transfer was a special instance.

Further corroboration that the Temple tax was collected in the Hasmonean period is the implicit rejection of the tax in several of the Qumran documents, which follow the Torah in considering the tax a once-for-life payment. As Jodi Magness has argued, those in the Qumran community (and their associates outside Qumran) likely paid a once-for-life Temple tax upon becoming initiated into the community, or "registering" therein.¹⁵⁵ Prior to Pompey's conquest, probably as a Hasmonean initiative, a half-sheqel started to be collected annually from all Judaeans.¹⁵⁶

The cost of the Temple tax in the Early Roman period was half of a sheqel, or 2 Attic drachmae/Roman denarii, for each non-priestly male Judaeans over the age of 20 per year (Exod 30:14).¹⁵⁷ The majority of information that has survived regarding the logistics of this institution comes from Mishnah Šeqalim. Although recorded a century and a half after the Temple destruction, this tractate contains many details that may have plausibly characterized the Second Temple practice.¹⁵⁸ According to this source, the Temple tax was paid in one of three ways: personally at the Temple (particularly during the pilgrimage festivals) (3:2), through a messenger (2:2), or as a communal collection (especially for Judaeans living far from Jerusalem, like the community of Asia) (2:1). Philo of Alexandria similarly noted in the early first century CE that representatives called *hieropompoi* were tasked with transmitting the Temple taxes of diaspora communities (among other offerings) to the Jerusalem Temple.¹⁵⁹

According to Mishnah Šeqalim, the tax was used by the Temple priests to purchase animals for public sacrifices and goods for other types of offerings (1:1; 4:1). It could also be used for broadly defined infrastructural development to prepare Jerusalem for the influx of pilgrims during festivals. This included preparing *miqva'ot* and marking trench graves (so as

1975, 147–8; Ariel and Fontanille 2012, 16). A couple of generations later, Nicolaus of Damascus's speech advocating for the rights of the Judaeans of Ionia before Marcus Agrippa also addresses, among other alleged violations, threats to the right of Judaeans to transfer sacred money to the Jerusalem Temple (Josephus, *A.J.* 16:45; cf. 16:28). Baesens (2006, 186) suggests that the payment of Temple taxes by Judaeans in the diaspora was facilitated by Pompey's suppression of piracy and the integration of the Roman Empire.

¹⁵⁵ 4Q159 I, 6–7; 11QT XXXIX, 7–8. See Liver 1961; Magness 2002, 190; Murphy 2002, 314.

¹⁵⁶ A. Baumgarten 1996, 199–202; Regev 2013, 73–81.

¹⁵⁷ Philo, *Spec.* 1:77; Josephus, *A.J.* 18:312–3.

¹⁵⁸ Ariel and Fontanille 2012, 41.

¹⁵⁹ Philo, *Spec.* 1:78; *Legat.* 156, 216, 312, with Trotter 2018. Cf. Josephus, *A.J.* 18:313.

to prevent pilgrims from walking over them) as well as maintaining roads, the aqueduct, city-walls and towers, and supporting other Temple-related and municipal projects (1:1; 4:1–5).¹⁶⁰ Josephus mentions, for instance, that Temple funds were used to initiate a street paving project after the Temple construction had been completed.¹⁶¹ He also notes that, at the time of the First Revolt, the Temple's foundations were being repaired using cedars imported from Lebanon.¹⁶² Jerusalem's urban development was thus partially funded by this cultic tax, and Jerusalem's priestly elites (and probably also the Herods to some degree) had control over how these funds were deployed.

The control of the Temple's priestly elites over the funds from the Temple taxes was not, however, always respected by the Romans. As governor of Syria, Marcus Licinius Crassus, for instance, expropriated 2,000 talents from the Temple in 54 BCE to pay for his Parthian campaign.¹⁶³ Similarly, the Syrian governor Varus's financial procurator Sabinus took 400 talents from the Temple treasury during the unrest following the death of Herod in 4 BCE.¹⁶⁴ The prefect Pontius Pilatus drew on the Temple's *qorban* fund to build an aqueduct, reportedly causing much discontent.¹⁶⁵ And on the brink of the First Revolt, Florus took 17 talents from the Temple funds to fulfill the "requirements of Caesar."¹⁶⁶ While the priestly elites technically controlled the revenues from the Temple taxes, the Roman provincial authorities in some instances also appropriated these funds for their own projects. It seems, however, that these were exceptional events and that the Roman governors were not regularly interfering with the revenues from the Temple taxes.

¹⁶⁰ Ariel and Fontanille 2012, 41.

¹⁶¹ Josephus, *A.J.* 20:219–22. See also Chapter 1 above.

¹⁶² Josephus, *B.J.* 5:36; *A.J.* 15:391–2. Lapin 2017a, 441.

¹⁶³ Josephus, *B.J.* 1:179; *A.J.* 14:105–9.

¹⁶⁴ Josephus, *B.J.* 2:50; *A.J.* 17:264. Cf. T. Mos. 6:8–9, with Keddie 2013, 313–16; Pouchelle forthcoming.

¹⁶⁵ Josephus, *B.J.* 2:175; *A.J.* 18:60. Lönnqvist (2016) proposes that the disappearance of lead in provincial coinage between 17/18 and 30/31 CE should be linked to Pilate's construction of this aqueduct. He suggests on this basis (against Josephus) that the aqueduct project began in 17/18 CE, which he argues was the beginning of Pilate's term as prefect instead of the traditionally assigned date of 26 CE. On this redating, Pilate's tenure would be the same as Caiaphas's term as high priest (ca. 18–36 CE). See also D. Schwartz 1992, 182–201.

¹⁶⁶ Josephus, *B.J.* 2:293–5. Lapin (2017a, 441 n. 71) observes that Josephus describes Florus's seizure of Temple funds as embezzlement but that he may have taken the funds to cover taxes that the leaders of the First Revolt withheld (*B.J.* 2:404–5; 5:405).

Donald Ariel and Jean-Philippe Fontanille have contested the widespread scholarly assumption that the Temple tax had to be paid in Tyrian sheqels. They have noted that Mishnah Šeqalim nowhere says that the Temple tax had to be paid in silver Tyrian coinage. The rabbinic source that may make this connection is Tosefta Ketubbot: “Silver mentioned in the Pentateuch is always Tyrian silver: What is Tyrian silver? It is Jerusalemite” (13:20).¹⁶⁷ But the context of this statement involves wedding contracts, not taxation, and this connection signals only that Tyrian silver was exchanged in Jerusalem.

There is no reason to think that this tax had to be paid in Tyrian sheqels, but it does seem to be the case that Tyrian sheqels were frequently used to pay the tax. This is because Tyrian sheqels were “the most current coins in Jerusalem in the latter part of the Second Temple period.”¹⁶⁸ The abundance of Tyrian coinage in Jerusalem was partially a function of Judaeans from the Phoenician coast paying the Temple tax in their local coinage as well as pilgrims engaging in commerce with Tyrian currency while in Jerusalem. That the tax was often paid in Tyrian coinage is remarkable, in any case, because Tyre continued to mint their own coins as they had under Seleucid rule without objection from Rome. Herod likely played a role in guaranteeing this privilege for the Tyrian mint in his capacity as *epitropos* of all Syria.¹⁶⁹ Interestingly, Judaeans brought these coins to the Temple, despite their usual obverse portrait of the god Melqart (Herakles) and reverse image of an eagle along with the inscription “Tyre the holy and inviolable.”¹⁷⁰ Even while the Herods generally avoided depicting images on their coins, thanks to the Temple tax Judaeans handled graven images whenever they participated in commerce in Jerusalem.

Two coin hoards have been found that may relate to the Temple tax. The first was discovered in Isfiya on Mount Carmel and contained about 3,400 Tyrian sheqels (tetradrachmae), 1,000 Tyrian half-sheqels (didrachmae), and 160 Roman denarii. Based on this composition, Leo Kadman argued that this hoard was destined for Jerusalem but never reached

¹⁶⁷ Ariel and Fontanille 2012, 38–40. Cf. m. Bek. 8:7.

¹⁶⁸ Ariel and Fontanille 2012, 40.

¹⁶⁹ Josephus, *B.J.* 1:399. Ariel and Fontanille (2012, 42) suggest that a number of monograms on the Tyrian tetradrachmae and didrachmae may refer to Herod. On Herod as a chief financial advisor in the Augustan empire, see Barrett 2009.

¹⁷⁰ Richardson (2004a, 241–52) advanced the interesting argument that Jesus turned over the moneychangers’ tables (Mark 11:15–19; Matt 21:12–17; John 2:13–16; cf. Luke 19:45–8) because he was opposed to the graven images on Tyrian sheqels, but the text does not explicitly indicate as much and there was no requirement to pay the tax in Tyrian sheqels. On the convergence of Herakles and Melqart, see Malkin 2011, 119–41.

its destination.¹⁷¹ Central to his argument is the *qalbon* mentioned in Mishnah Šeqalim 1:6–7 as an administrative surcharge (*agio*) of 4–8 percent exacted in addition to Tyrian didrachmae. As the equivalent of 40 Tyrian sheqels, the 160 Roman denarii account for 8 percent of the 1,000 half-sheqels in the hoard. Altogether, the hoard may represent the Temple taxes of 7,800 male Judaeans over the age of 20.

Magness has identified a similar phenomenon at Qumran with the second relevant hoard, consisting of 561 silver coins separated between three separate deposits in pots.¹⁷² Because not all of the coins in this cumulative hoard have been published, conclusions must be deemed tentative. Of the coins that have been published thus far, however, Magness has demonstrated that the “Hoard A” coins have a similar composition to the Isfiya hoard, despite being a much smaller quantity: 116 tetradrachmae, 70 didrachmae, and 6 Roman denarii. Because the Roman denarii in this particular deposit represent 8.6 percent of the 70 didrachmae, these may have been the collective *qalbon* of the Qumran community. This could have been a community savings hoard, but its relatively modest size and lack of Hasmonean issues suggest a more deliberate collection. Magness has calculated that this “Hoard A” deposit would cover the once-for-life Temple tax for about 30 men of 20 years or older. These hoards, then, potentially evince two different communal practices of Temple tax payment – only one of which was likely an annual tax – while both also support the additional exaction of the *qalbon* for payments in didrachmae.

It is worth considering whether the reason the Gospel of Matthew depicts Peter paying the didrachma tax for both him and Jesus with the same coin miraculously found in a fish’s mouth was to avoid paying two *qalbon* surcharges on top of the Temple tax (17:24–7).¹⁷³ Mishnah Šeqalim 1:6 allows that one rather than two *qalbon* surcharges be collected if two men pay with the same coin. Despite being a late source, its claim that the

¹⁷¹ Kadman 1962; Magness 2002, 192; 2004, 78–9. Josephus (*A.J.* 18:312–13) relates that the Temple taxes of Babylonian Judaeans were transported via a guarded convoy to Jerusalem as a lump sum. Additionally, Paul’s “Jerusalem collection” (1 Cor 16:1–4; 2 Cor 8:1–9:15; Rom 15:14–32; Acts 24:17) probably operated much like the collection of the Temple taxes within diaspora communities even though its purpose may have been quite different (Nickle 1966, 90).

¹⁷² Magness 2002, 188–93; 2004, 73–9. See also Murphy 2002, 305–17. On the composition of the hoard, see Sharabani 1980.

¹⁷³ Note that one of the main tasks of the moneychangers at the Temple in the gospels would have been collecting the Temple tax. The title of this profession was probably κολυβιστής, from κόλυβος (“small coin”), because the moneychangers exacted from each transaction a small surcharge like the mishnaic *qalbon*. See further Keddie forthcoming d on this episode.

Temple tax was accompanied by a surcharge for currency exchange in the Early Roman period seems to corroborate the hoard evidence. However, it should be noted that the passage in Matthew never signifies that the tax was intended for the Temple, even though it clearly refers to a didrachma capitation tax levied from Judaeans.¹⁷⁴ On the contrary, the payment of this tax is cast in response to Jesus's question, "From whom do the kings of the earth take toll or tribute (*telē ē kēnson*)? From their sons or from others?" (17:25). Peter responded "from others," prompting Jesus to declare the sons as "free," yet conceding that they should pay the tax anyway so as to avoid offense.

The Temple tax is not at stake in this Matthean passage, but rather direct Roman forms of taxation. As Warren Carter has demonstrated, the subtext for this Matthean story is the "Judaean tax" (*Ioudaikon telesma*), which Vespasian diverted from the Judaean Temple to the Temple of Jupiter Capitolinus in Rome after the First Revolt, thereby supplanting the Temple tax.¹⁷⁵ Nevertheless, the payment with a tetradrachma may still assume the possibility of avoiding administrative fees for paying with a didrachma, since Egyptian receipts show that such fees were sometimes added to the Judaean tax.¹⁷⁶

The Temple tax, which was transformed into an annual half-sheqel tax under the Hasmoneans and lasted only until the Temple destruction (unlike tithes),¹⁷⁷ defies categorization as voluntary or obligatory. Many Judaeans paid the tax, but it was also not difficult to evade. Although the Herods and Jerusalem *boulē* could tap into the revenues of the Temple tax (estimated to amount to somewhere between a half and one million denarii per year)¹⁷⁸ to support urban development initiatives, the deployment of the tax's revenue and its administration would have fallen to the priestly elites. Josephus discloses that the surplus of the Temple taxes was stored along with other forms of revenue in the Temple and amounted to an incredible sum.¹⁷⁹

After the services of the Temple and city were deducted, the remaining revenue from this tax was at the disposal of the priestly elites. Moneychangers,

¹⁷⁴ Contra the argument of Flusser (1961), Horbury (1984), and Horsley (1993, 279–84), among others, that the passage originally critiques the Temple tax.

¹⁷⁵ Carter 2000. See also Heyer 1994; L. White 1991, 226. See Zeichmann 2015 for the (admittedly meager) literary evidence of the tax being transmitted to the Temple of Jupiter Capitolinus.

¹⁷⁶ See n. 144 in this chapter.

¹⁷⁷ M. Šeqal. 8:8.

¹⁷⁸ Ariel and Fontanille 2012, 16.

¹⁷⁹ Josephus, *B.J.* 1:179; *A.J.* 14:72, 105.

who may have been priests as well, also profited from this tax since they extracted charges for their services.¹⁸⁰ Ideologically constructed as a tax in support of Temple worship – an appealing manner of cultic participation for those spatially removed from the Jerusalem Temple – the surplus from this tax directly benefited the priestly elites involved in the collection of the Temple taxes. As such, the Temple tax was an institution that united Judaeans of the homeland and diaspora as supporters of the one Temple and its cultic organization of wealthy priestly functionaries.

Conclusion

The Judaeans Temple in Jerusalem was one of the foremost temples of the Roman East. As a cultural and religious institution, it differed from other temples in important ways. Unlike the Temple of Artemis at Ephesos and the Temple of Bel at Palmyra, the Jerusalem Temple was reserved for the worship of the Judaeans' one God, Yahweh, and was considered by most Judaeans to be the only place where he could be worshipped through public sacrifices. As a result, the Jerusalem Temple was not permeated by emperor worship like other temples in the East during the early phases of provincial incorporation; however, sacrifices performed on behalf of the emperor were a public manifestation of the loyalty of the Jerusalem Temple to the imperial state, if not its religious institutions. Like other major urban temples of the East, however, the Jerusalem Temple also functioned in numerous ways as an economic institution governed by an organization of priestly elites. Because of its singularity, the Jerusalem Temple monopolized economic transactions pertaining to the worship of the Judaeans God – transactions ranging from the transmission of donations, sacrifices, fines, and taxes to the leasing of lands, conferral of loans, purchase of souvenirs, and costs of accommodations for pilgrims. Herod's rebuilding of the Temple and Temple Mount as well as urban development in Jerusalem greatly expanded Jerusalem's economy of the sacred in the Early Roman period. The growth of Jerusalem's economy of the sacred stimulated interregional trade and new urban industries, created jobs, and supported the integration of Palestine into the Roman Empire.

Jerusalem's economy of the sacred benefited priestly elites more than anyone else. Like other organizations of priestly elites at temples in the East, Jerusalem's priestly elites gained political and economic power in the Early Roman period by taking on civic offices. As such, they achieved considerable wealth through institutions that were not directly related to the

¹⁸⁰ Hutt 2012, 595–600.

Temple, and they did this in addition to their control over the economics of the Temple. Their privileged positions of wealth and status did not, however, prevent them from wielding their ideological power by appealing to particular interpretations of the Torah to increase their wealth through the institutions of tithing and the Temple tax.

The institutions of tithing and the Temple tax added additional economic burdens for observant Judaeans beyond those imposed on most provincial subjects of the Roman Empire. As noted in the previous chapter, private landowners or their tenants paid a tribute to Rome that was probably about 14 percent, whereas tenants on public land paid a much higher tribute. In addition to this, most adult men paid head taxes of about 5 denarii and would also have been responsible for indirect taxes of at least 2–5 percent on a more occasional basis. On top of all this, most Judaeans adult males paid the annual Temple tax of 2 denarii and observant Judaeans agricultural producers would have paid tithes amounting to a maximum annual rate of 13.33 percent. It is impossible to know, however, how many people actually paid these tithes.

Those local elites who were also among the leading priestly families thus increased their wealth and affirmed their priestly authority through the institutions of tithing and the Temple tax. As a result, these institutions supported the repositioning of priestly elites within the institutional structures of the *polis*, land tenancy, direct taxation, and indirect taxation. For priestly elites, the new economic privileges enjoyed by other elites in the Early Roman period were supplemented by the resources they controlled through their position within this institutional environment. To maintain this position, these priests appealed to ideological schemas concerning the authority of the Torah, the significance of the Temple and divine worship, and the status of priests. They did so by interpreting the Torah in a way that construed tithes and the Temple tax as divinely mandated. Consequently, these priestly elites surged with material and political resources, increasing their power in stimulating social and cultural change.