

A List of Payments for Rent and Tax

Dr. Ibrahim Mohamed El Said Mohamed Abdou
Faculty of Arts, Ain Shams University

SR 3049/138
6.5x 11.5 cm.

Theadelphia ?
VII Cent. A.D.

It is one of a papyrus-collection registered in the Special Register under number SR 3049, and has been kept in the Egyptian Museum. It found at Theadelphia, and belonged to different places, such as Theadelphia and Oxyrhynchus. The papyrus is of medium brown color, and it is regularly cut off on all sides. The text on the recto is written by a legible hand, along the fibres, in 8 lines. There are remains of two margins; at the top one cm, and at the right one cm. The papyrus has suffered; not only are there serious lacunae, but also through the partial decay of the material and the ink is in places only faintly discernible. The papyrus was damaged at left side because of the fibres were removed from their original position. The verso is blank.

On palaeographical grounds, it can be dated back to the seventh century A.D., for palaeographical parallels, see: *CPR* X 14 (Memphites, 610 A.D., order for payment); *P.Oxy.* I 138 (610-611 A.D., contract for the charge of a stable); *CPR* XIX 34 (Hermopolites, 601-700 A.D., revenue of a farm). For images see: <http://papyri.info/ddbdp/>.

The papyrus is a list of payments both of in kind and in money for rent (πάκτων) and tax βουρδών (the gold for the mules) made by a group of twenty men who leased land and were referred to as the members of an unknown guild. The term πάκτων refers to the “rent” to be paid by tenants for their leasehold property for one year only¹. The term πάκτων was

(¹) Forster, H. 2002, *Worterbuch der griechischen Wörter in den koptischen dokumentarischen Texten*, Berlin/New York: De Gruyter, 602-601.

■ A List of Payments for Rent and Tax ■

commonly offered for land owned by monasteries and churches, the Monks were indeed involved in leasing transactions both before and after the Arab conquest²; The papyri record payments to church for rent on land that it owned, most of the payments are in gold solidus or fractions of a solidus, such as 3 gold solidus in *BGU IV 1020* (Hermopolis, VI/VII cent. A.D., rent contract), l. 11, and $1\frac{2}{3}$ gold solidus in *P.Lond. II 483* (Apollonopolite Heptakomias, 615 A.D., lease contract), ll. 48-49. The *πάκτον* in Coptic documents always means rent³. Maybe the list of payments had been issued by the rent-collector (*ἐνοικιολόγος*).

The structure of papyrus can be represented in the following schema: each line starts with *διά*, see: *SB XXVI 16347* (Hermopolites, 601-700 A.D., list of payments), *P.Mon.Apollo. I 27* (Hermopolites, 601-799 A.D., list of pactum payments due). The left side of the papyrus has been broken off, most probably had been contained on a list of persons who paid payments, always in grain and / or coins. At the end of the papyrus signature of the *ἐνοικιολόγος* rent-collector, see *SB XX 14282* (Apollonopolis Magna, 601-700 A.D., list of payments).

The scribe of the papyrus has written the abbreviations in different ways: The first way with a superscript letter, such as *χρ^ο(σίου)* lines 7, 8 and *ν^ο(μισμάτια)* lines 4, 7, 8 see *SB XXVI 16347* (Hermopolites, 601-700 A.D., tax register). The second way with an oblique stroke transects the last letter of the abbreviated word, such as *γρ(άμματα)* line 4, *βου(ρδώνων)* line 4, *κ(εράτια)* line 7, *κ(έρματος)* line 4, *κρ(ιθής)* lines 5, 8, *μό(νου)* line 2, and *ρ(υπαροῦ)* lines 2, 4, see: *CPR XIX 35* (Arsinoites, 501-600 A.D., account of a textile trader). The third way with a horizontal dash, such as *μη(νί)* lines

(²) Zervan, V. 2019, *Die Lehnwörter im Wortschatz der spätbyzantinischen historiographischen Literatur*, De Gruyter, 130; Richter, T.S. 2009, "Die koptischen Paginae von P.Yale inv. 1804, Mit einem Anhang zu den koptischen Pachturkunden," *Archiv* 55, 425-452; MacCoull, L. 2013, "A Bawit Fragment in Phoenix", *BASP* 50, 183-185.

(³) Richter, T.S. 2009, "The Cultivation of Monastic Estates in Late Antique and Early Islamic Egypt: Some Evidence from Coptic Land Leases and Related Documents": in Anne Boud'hors, James Clackson, Cathérine Louis, Petra Sijpesteijn (Hg.), *Monastic estates in late antique and early Islamic Egypt: Ostraca, papyri, and essays in memory of Sarah Clackson* (P. Clackson), *American studies in papyrology* 46, Ohio, 205-215.

3, 6, see: *CPR XXII* 46 (Arsinoites, 601 A.D., list). The fourth way with a symbol, such as (κεράτια) line 4.

Text:

] συνοδίτοϛ κλό(γω) πάκ[του
] vac.
χρυ(σίου) νο(μισμάτια) έκ]ατό(ν) ρ(υπαροῦ) μό(νου) ρ
ἀ]ποχ[ῆ] μῆ(νι)
χρυ(σίου)] βου(ρδώνων) γρ(άμματα) β ρ(υπαροῦ) κ(έρματος) ιζ (κεράτια) ῑ
5] γί(νονται) ρ̄α, κρ(ιθῆς) τοη
ἀπ]οχῆ μῆ(νι) Φαμενώθ
χρ]υ(σίου) νο(μισμάτια) Δ καὶ κ(εράτια) λ´ ς´
] χρυ(σίου) νο(μισμάτια) Ἀ δοτι(κόν) ο κρ(ιθῆς)

Corrections :

l. 1 συνοδιτῶν l. 2 ρ̄ μ̄ο pap. l. 3 μῆ pap. l. 4 βου γρ ρ̄ κ̄
pap. l. 5 κρ pap. l. 6 μῆ pap. l. 7 χρ^v, v^o κ̄ pap. l. 8 χρ^v,
v^o δοτι(), κρ pap.

Translation:

in account of rent (distributed on) 20 members
vac.
hundred gold solidi, only 100 dirty.
a receipt in the month
gold for the mules 2 gram, and 17 dirty bronze money and 10 carat
5 total 101, and 378 of barley
a receipt in month Phamenoth
4000 gold solidi and 30 ½ carats
1000 gold solidi and 70 of barley partially paid

Commentary:

l. 1: The left side of the papyrus is broken, on which was recorded the beginning, containing the body of the papyrus. It is impossible to calculate how much of the original sheet was missing.

■■■■ A List of Payments for Rent and Tax ■■■■

The hook-shaped trace of a letter could be either a part of the ligature for a lunate *tau* plus *upsilon*. The scribe has put the letter *upsilon* in the word *συνοδίτο*^υ as horizontal dash.

συνοδῶν: There are several words used to refer to guilds or to their members in Greek papyri, like *σύνδοδος*⁴, *κοινόν*⁵, and *πλήθος*⁶. The guild is an association was organized groups of artisans and merchants, and was generally regulated by the government. The guildhalls constructed and used as guild meeting-places. There were several types of guilds, including the main categories of merchant guilds, craft guilds and religious guilds⁷, whose membership of the group was voluntary⁸. The guilds represented a fundamental social and economic phenomenon in Greco-Roman antiquity; however, they were not a phenomenon restricted to cities. The documentary evidence from Ptolemaic and Roman Egypt has attested to the existence of a large number of different types of associations in villages as well as towns⁹. Traditionally ancient associations have been divided into two main types:

(⁴) *P.Mich.* II 123 r (Tebtynis, 45-47 A.D., accounts of expenditures), col. VI, l. 18.

(⁵) *P.Mich.* V 243 (Tehtynis, 37 A.D., guild ordinance), l. 3; Öhler, M. 2018, "Graeco-Roman Associations, Judean Synagogues, and Early Christianity in Bithynia-Pontus." In *Authority and Identity in Emerging Christianity in Asia Minor and Greece*, ed. C. Breytenbach and J. Ogereau, Leiden and Boston: Brill, 62-88; Yuh, J.N. 2019. "Abandonment and Absenteeism in the Letter to the Hebrews and Greco-Roman Associations." *Journal of Biblical Literature* 138/4, 863-882.

(⁶) *P.Mich.* V 244 (Tehtynis, 43 A.D., guild ordinance), l. 7.

(⁷) Arnaoutoglou, I. 2015, "Cult associations and politics, Worshipping Bendis in classical and Hellenistic Athens." In *Private associations and the Public Sphere*, ed. V. Gabrielsen and Chr. A. Thomsen, Copenhagen, 25-56; Harland, P.A. 2015, "Associations and the Economics of Group Life: A Preliminary Case Study of Asia Minor and the Aegean Islands", *Svensk Exegetisk Årsbok* 80, 1-37.

(⁸) Eckhardt, B. 2014, "Graeco-Roman Voluntary Associations, Systems Theory and Societal Evolution, Preliminary Perspectives." CAS Sofia Working Papers 6, 1-35.

(⁹) Gibbs, M. 2008, *Professional and trade associations in Ptolemaic and Roman Egypt*, Oxford, 5-19.

professional and religious¹⁰. The cost of membership as described in guild charters in Tebtunis in the first century A.D., for instance, amounted to 144 *drachmae* per year¹¹. In The *Gnomon of the Idios Logos* the members of the guild have been fined 500 *drachmae*, if the guild violated the law¹². The functions and activities of the guilds in Roman Egypt were diverse but included familiar pursuits, such as feasting, social support in the form of burial provision and group religious activity, as well as a clear focus on improving the economic situation for the members of the guilds. The economic transactions of guilds as reflected in contracts, leases, receipts, and related documents throughout the Roman and late Roman periods, for instance: a lease of pasture land from the guild of public cultivators¹³, a receipt for rent issued by the president of the guild of the public cultivators¹⁴. At the end of the second century A.D. professional guilds gradually began to be subordinated to the control of the state, and by the IV century this process was completed. These formal groups of craftsmen and

(¹⁰) Gibbs, M. 2011, “Trade associations in Roman Egypt: their *raison d’être*”, *Ancient Society* 41, 291-315; Verboven, K. 2011, “Introduction. Professional *collegia*: guilds or social clubs?”, *Ancient Society* 41, 187-195; Monson, A. 2013, “Rules of an Association of Soknebtunis” In *Papyrological Texts in Honor of Roger S. Bagnall*, ed. R. Ast, H. Cuvigny, T.M. Hickey, and J. Lougovaya, North Carolina, 209-214.

(¹¹) *P.Mich.* V 243 (Tebtynis, 37 A.D., guild ordinance), l. 2; Duncan-Jones, R.P. 1990, *Structure and Scale in the Roman Economy*, Cambridge, 144; Monson, A. 2007, “Religious Associations and Temples in Ptolemaic Tebtunis”, In *Proceedings of the 24th International Congress of Papyrology, Helsinki, 1st-7th of August 2004*, ed. J. Frösén, T. Purola, and E. Salmenkivi, Helsinki, II, 769-779.

(¹²) Venticinque, P.F. 2010, “Family Affairs: Guild Regulations and Family Relationships in Roman Egypt.” *GRBS* 50, 273–294; *BGU* V 1210 (Theadelphia, 150 A.D., *Gnomon of Idioslogos*), l. 240: ο[ι σ]ύνοδον νέμοντες κατεκ[ρίθ]ησ[α]ν ἐκ (δραχμῶν) φ, ἐνίστε μόν[οι] οἱ [π]ρο[σ]τάται

(¹³) *P.Mich.* V 313 (Tebtynis, 37 A.D., lease of public land); Mitchell, L.J. 2017, *Balancing the Books: the Economic Impact of Collegia in the Western Roman Empire*, Manchester, 180.

(¹⁴) *P.Mich.* V 343 (Kerkesephis, 14-37 A.D., receipt for rent); Kloppenborg, J.S. 2020, *Greco-Roman Associations III: Texts, Translations, and Commentary, Ptolemaic and Early Roman Egypt: Beihefte zur Zeitschrift für die neutestamentliche Wissenschaft* 246, De Gruyter, 219-227.

■■■■ A List of Payments for Rent and Tax ■■■■

tradesmen became officially recognized as state corporations, collectively liable to payment of taxes and performance of compulsory duties¹⁵. A set of price declarations from Oxyrhynchus reveals that at least thirty-three guilds were active there in the early fourth century A.D.¹⁶ Aurelius Leonides, an official of the tow-workers guild in Oxyrhynchus from the early fourth century provides a case of the intersectionality of occupational and cultic guilds. Aurelius Leonides was a member of an occupational guild and a member of the Christ assembly¹⁷.

πάκ[του]: There is dot of ink surviving at the bottom of *pi* the letter. The scribe has ligatured *pi* and *alpha*.

λό(γω) πάκ[του]: The expression was attested more frequently in contracts or accounts of rent, for an example, a contract for hire of a person to be in charge of the stable; *P.Oxy.* I 138 (610-611 A.D., contract for the charge of a stable), ll. 26-27:

καὶ δέξασθαι με παρ' αὐτῆς λόγω
πάκτου τῆς αὐτῆς χρείας
and I accept from her in account of rent for her business.

There is another example, the rent-collector had to pay λόγω πάκτου an amount of 125 *solidi*, see; *P.Oxy.* LVIII 3958 (614 A.D., rent collector's work contract), l. 22:

ὑμετέρα ὑπερφ(υεία) διὰ τῶν αὐτῆ προσηκόντων λόγω πάκ[του]
to your excellency through the persons attached to you in account the rent.

(¹⁵) Langellotti, M. 2016, "Professional Associations and the State in Roman Egypt: The Case of First-Century Tebtunis", *CDE* 91,111-134.

(¹⁶) Luijendijk, A.M. 2010. "A New Testament Papyrus and Its Documentary Context: An Early Christian Writing Exercise from the Archive of Aurelius Leonides." *JBL* 129: 575-96; Venticinque, P.F. 2016, *Honor Among Thieves: Craftsmen, Merchants, and Associations in Roman and Late Roman Egypt*, University of Michigan Press, Ann Arbor, 85-90.

(¹⁷) Kloppenborg, J.S. 2020, *Christ's associations. Connecting and belonging in the ancient city*, Yale University Press, 319

l. 2: ῥ(υπαροῦ): For the closest parallel wording, see: *CPR XIX 32* (Arsinoites, 622 A.D., receipt), ll. 17-18:

χρυσίου νομισμάτια
ὀκ[τ]ὼ ἡμισ[υ] ῥ[υ]παρὰ χρ(υσίου) νο(μισμάτια) ἡ (ἡμισυ) ῥ(υπαρὰ)
eight and half solidi of dirty gold, 8 1/2 solidi of dirty gold.

The expression ῥυπαρός has a wide range of associated meanings in an agricultural setting¹⁸. The receipts issued by the collectors of taxes stated that the tax was paid in ῥυπαραὶ δραχμαί, ῥυπαροὶ ὀβολοί, less commonly in ἀργυρίου ῥυπαροῦ. The ordinary meaning of this adjective is "dirty" or "filthy." Sometimes shipments of grain forwarded to the government granaries were disapproved by the inspectors because of excess of extraneous matter ῥυπαρός and a penalty was imposed on the shippers, see: *P.Oxy. IV 708* (188 A.D., letter to a strategus), ll. 2-4. The term ῥυπαρός is never found in describing the money used in private accounts or contracts, and is limited to records of taxation. The meaning is "impure" amounts in the sense of "gross amounts"¹⁹. ῥυπαρός indicates that an amount of money includes payments in excess of a net amount; the nature and purpose of these are unclear. Perhaps they could best be characterized as fees²⁰. ῥυπαραὶ δραχμαί (dirty *drachmae*) in the meaning of including any extra charges in the sum stated²¹. There are two terms that are seen in the late sixth and early seventh century: ὄβρυζος and ῥυπαρός. The term ὄβρυζος

(¹⁸) The term has been applied to harvested crops, see: *O.Mich. I 169* (Karais, 276-325 A.D., receipt for delivery in kind), l. 2:

Ἡρων Ἡρωνος κρ(ιθῆς) ῥυ(παράς) (ἀρτάβας) κζ.

Heron, son of Heron: 27 artabai, unwinnowed.

Another example, *P.Oxy. LXII 4343* (301-400 A.D., estate account), ll. 2-3:

εἰς τὸ δημόσιον πλοῖον

σίτου ῥυπαροῦ (ἀρτάβαι) ω \ιζ/

into the public boat 816 artaba of uncleaned wheat

(¹⁹) Gara, A. 1976, *Prosiagraphomena e circolazione monetaria. Aspetti dell'organizzazione fiscale in rapporto alla politica monetaria dell'Egitto romano*, Milano, 37, 39-41; Maresch, K. 1992, *Nomisma und Nomismation*, Opladen, 62ff.

(²⁰) Maresch, K. 1996, *Bronze und Silber: Papyrologische Beiträge zur Geschichte der Währung im ptolemäischen und römischen Ägypten bis zum 2. Jahrhundert n. Chr.*, *Papyrologica Coloniensia* 25, Verlag für Sozialwissenschaften, 123.

(²¹) Shelton, J. 1990, "Ostraca from Elephantine in the Fitzwilliam Museum", *ZPE* 80, 221-238.

■■■■ A List of Payments for Rent and Tax ■■■■

referred to pure gold of Constantinople quality. The term ῥυπαρός refers to ‘mean’ gold, and is believed to refer to coins accepted²².

l. 3: It can be compared with the line 6 for the similarity and construction.

l. 4: χρυσίου] βου(ρδώνων): (the gold for the mules) was a military tax levied on land. The revenue was spent by the army on the purchase of the military mules. Mules were put to use in the Roman army as draught animals and harnessed to wagons of weapons, supplies and catapults²³. For payments of χρυσὸς βουρδώνων was paid in gold bullion, has reckoned at $1/2 \ 1/3 \ 1/24 = 21/24$ gram, see: *P.Lips.* I 87 (Hermopolite Nome, 379 A.D., tax receipt of χρυσὸς βουρδώνων), l. 8:

χρ(υσοῦ) βο[υ]ρ(δώνων) [γ]ρ(άμματος) γ´ [γ´] κδ´
(the tax of) the gold for the mules (is assessed at) $1/2 \ 1/3 \ 1/24$ of gram.

The χρυσὸς βουρδώνων was often collected together with other military taxes, like the χρυσὸς τῶν τιρόνων (the gold for the recruits), see: *P.Oxy.* XVI 1905 (IV/V cent. A.D., assessment of taxes), ll. 7-8:

χρυσ[ο]ῦ βουρδώνων τῶν (ἀρουρῶν) μς δ´ γρ(άμμα) α.
τιρόνων τῶν (ἀρουρῶν) κ γ δ´ χρ(υσοῦ) γρ(άμμα) α.
(the tax of) the gold for the mules (is assessed at) one gram on 46 $1/4$ arourae. (the tax of the gold) for the recruits (is assessed at) one gram on 20 $1/2 \ 1/4$ arourae.

Thus the tax ἐσθῆς (military garment), the rates of collection for *vestis militaris* are given in see: *P.Oxy.* XVI 1905 (IV/V cent. A.D., assessment of taxes), ll. 3-5:

ἐσθῆτος τῶν (ἀρουρῶν) σμγ χλαμ(ύς) α,
καὶ τῶν (ἀρουρῶν) ροε στιχ(άριον) α, καὶ
τῶν (ἀρουρῶν) Αἰκε πάλλ(ιον) α,

(²²) Buchanan, E.F. 2015, *Debt in Late Antique Egypt, 400-700 CE, Approaches to a Time in Transition*, University of Oxford, 78.

(²³) Boek, J.A. 2008, *Taxation in the later Roman Empire, a study on the character of the late antique economy*, Faculty of Arts, Leiden University, 138; Claytor, W.G. and Verhoogt, A. 2018, *Papyri from Karanis: The Granary C123, Michigan Papyri 21*. Ann Arbor: University of Michigan Press, 85-176.

(the tax of) military garment (is assessed at) one short mantle on 243 arourae, and one variegated tunic on 175 arourae, one cloak on 1925 arourae.

And with the tax χρυσὸς πριμιπίλου (the gold for transporter the military annona), see: *P.Oxy.* XVI 2001 (466 A.D., receipt for military taxes), ll. 3-5:

βουρ(δόνων) σὺν πριμ(πίλου) καὶ
τιρώνων ἀργυρίου μυριάδας
τετρακοσίας

(the tax for) the mules with (the tax for) transporter the military annona and (the tax for) the recruits are four hundred number of 10,000 of silver

κ(έρματος): This term was used to denote the bronze money in the Byzantine period²⁴, after κέρμα perhaps a number should be added, see; *SB* XVIII 13595 (Arsinoites, 550 A.D., collections of payments in gold), l. 7:

ῥυ(παροῦ) κ(έρματος) κεφ(αλαίου) νο(μισμάτια) κγ
23 solidi of dirty bronze money sum

l. 5: γί(νονται): The word has been written a symbol, see: *P.Mich.* XII 643 (Philadelphia, 303 A.D., receipt for money of tax collection), ll. 6-7:

τάλαντα ὀκτώ καὶ (δραχμὰς) χιλ[ί]ας, (γίνονται)
(τάλαντα) ἠ (δραχμαὶ) Ἀ

eight talents and one thousand drachmae, total 8 talents 1000 drachmae

l. 6: ἀπ]οχή μην(νι) Φαμενώθ: For the closest parallel wording, see: *Stud.Pal.* XX 207 (Arsinoite, 501-700 A.D., receipt)

ἐγράφη ἡ παροῦσα ἀποχή μηνι Θῶθ
the present receipt written in the month Thoth

l. 8: χρυ(σίου) νο(μισμάτια): The formulation employing χρυσίου instead of χρυσοῦ for solidus appears overwhelmingly in Arsinoite texts²⁵,

(²⁴) Bagnall, R.S. 1985, *Currency and Inflation in Fourth Century Egypt*, Atlanta, 11.

(²⁵) Hagedorn, D. 2006, “*Χρυσός oder χρυσίον? Regionale Besonderheiten des Wortgebrauchs im spätantiken Ägypten*,” *Aegyptus* 86, 167-175.

■■■■ A List of Payments for Rent and Tax ■■■■

see: *P.Amh.* II 148 (Arsinoite, 487 A.D., loan of money), *P.Ross.Georg.* III 42 (Arsinoite, VI cent. A.D., tax receipt), and *P.Vind.Sijp.* 10 (Arsinoite, 504-5 A.D., lease a vineyard). The abbreviation for the νο(μισμάτια) is usually a bigger *nu* with a tiny superscripted *omicron*, reduced into a dot in most instances²⁶.

δοτι(κόν): This term was used to denote a partial payment. The individual amounts were paid in kind, in which a distinction is made between ἀθρῶον “fully paid” and δοτικόν “partially paid”. The parallel use of δοτικός and ἀθρόος, to differentiate between partial and total amounts²⁷, see: *CPR XIX* 34 (Hermopolites, 601-700 A.D., revenue of a farm), ll. 10-13:

δ(ιὰ) Κολλούθου ὁμοί(ως) σίτου ἀρτ(άβαι) β (ἥμισυ) γ´ ιβ´ ἀθ(ρόον)
δ(ιὰ) Ἀπολλῶτος ὁμοί(ως) ὑ(πὲρ) τ(ῶν) γηδίων [τ]οῦ πω[μα]ρ(ι)ου
σίτου ἀρτ(άβαι) ι ἀθ(ρόον)
δ(ιὰ) τοῦ περιχύτου σίτου ἀρτ(άβαι) ιε δοτικ(όν)
δ(ιὰ) <τοῦ> κωμοκατοίκου σίτου ἀρτ(άβαι) σκβ (καί) κρ(ι)θ(ῆς) οη
δοτικ(όν)

through Kolluthos also 2 1/2 1/3 1/12 artabae of grain fully paid
through Apollos also for the pieces of land at the orchard 10 artabae
of grain fully paid
through the attendant at baths 15 artabae of grain partially paid
through a resident in the village 222 artabae of grain and 78 artabae
barley partially paid

(²⁶) Gonis, N. 2001. “*Abbreviated nomismata in seventh- and eighth- century papyri. Notes on palaeography and taxes*”, *ZPE* 136 (2001), 119-122

(²⁷) Jördens, A. 1999, “*Die Agrarverhältnisse im spätantiken Ägypten*”, *Laverna* 10, 114-52; Sijpesteijn, P.J. 1967, *Einige Bemerkungen zur Teilzahlung von Steuern, Aegyptus* 47, 234-242.

Conclusion

Finally, it may be concluded:

- The papyrus offers new insight on the rent (πάκτον).
- The rent (πάκτον) made by a group of twenty men.
- The papyrus gives papyrological evidence for military tax (the gold for the mules).
- The payments both of in kind and in money for rent and tax.
- The payments were paid partially (in installments) for rent.
- Maybe the list of payments had been issued by the rent-collector (ἐνοικιολόγος).
- The papyrus gives papyrological evidence for dirty solidus.

■ A List of Payments for Rent and Tax ■

Bibliography

- Arnautoglou, I. 2015, "Cult associations and politics, *Worshipping Bendis in classical and Hellenistic Athens.*" In *Private associations and the Public Sphere*, ed. V. Gabrielsen and Chr. A. Thomsen, Copenhagen, 25-56.
- Bagnall, R.S. 1985, *Currency and Inflation in Fourth Century Egypt*, Atlanta.
- Boek, J.A. 2008, *Taxation in the later Roman Empire, a study on the character of the late antique economy*, Faculty of Arts, Leiden University.
- Buchanan, E.F. 2015, *Debt in Late Antique Egypt, 400-700 CE, Approaches to a Time in Transition*, University of Oxford.
- Clayton, W.G. and Verhoogt, A. 2018, *Papyri from Karanis: The Granary C123, Michigan Papyri 21*. Ann Arbor: University of Michigan Press.
- Duncan-Jones, R.P. 1990, *Structure and Scale in the Roman Economy*, Cambridge.
- Eckhardt, B. 2014, "Graeco-Roman Voluntary Associations, Systems Theory and Societal Evolution, Preliminary Perspectives." CAS Sofia Working Papers 6, 1-35.
- Forster, H. 2002, *Worterbuch der griechischen Wörter in den koptischen dokumentarischen Texten*, Berlin/New York: De Gruyter.
- Gara, A. 1976, *Prosdigraphomena e circolazione monetaria. Aspetti dell'organizzazione fiscale in rapporto alla politica monetaria dell'Egitto romano*, Milano.
- Gibbs, M. 2008, *Professional and trade associations in Ptolemaic and Roman Egypt*, Oxford.
- _____ 2011, "Trade associations in Roman Egypt: their *raison d'être*", *Ancient Society* 41, 291-315.
- Gonis, N. 2001. "Abbreviated nomismata in seventh- and eighth- century papyri. Notes on palaeography and taxes", *ZPE* 136 (2001), 119-122.
- Hagedorn, D. 2006, "Χρυσός oder χρυσίον? Regionale Besonderheiten des Wortgebrauchs im spätantiken Ägypten," *Aegyptus* 86, 167-175.
- Harland, P.A. 2015, "Associations and the Economics of Group Life: A Preliminary Case Study of Asia Minor and the Aegean Islands", *Svensk Exegetisk Arsbok* 80, 1–37.
- Jördens, A. 1999, "Die Agrarverhältnisse im spätantiken Ägypten", *Laverna* 10, 114–152.

- Kloppenborg, J.S. 2020, *Christ's associations. Connecting and belonging in the ancient city*, Yale University Press.
- _____ 2020, *Greco-Roman Associations III: Texts, Translations, and Commentary, Ptolemaic and Early Roman Egypt*: Beihefte zur Zeitschrift für die neutestamentliche Wissenschaft 246, De Gruyter.
- Langellotti, M. 2016, "Professional Associations and the State in Roman Egypt: The Case of First-Century Tebtunis", CDE 91,111-134.
- Luijendijk, A.M. 2010. "A New Testament Papyrus and Its Documentary Context: An Early Christian Writing Exercise from the Archive of Aurelius Leonides." JBL 129: 575–96.
- MacCoull, L. 2013, "A Bawit Fragment in Phoenix", BASP 50 (2013), 183-185.
- Maresch, K. 1992, *Nomisma und Nomismation*, Opladen.
- _____ 1996, *Bronze und Silber: Papyrologische Beiträge zur Geschichte der Währung im ptolemäischen und römischen Ägypten bis zum 2. Jahrhundert n. Chr.*, Papyrologica Coloniensia 25, Verlag für Sozialwissenschaften.
- Mitchell, L.J. 2017, *Balancing the Books: the Economic Impact of Collegia in the Western Roman Empire*, Manchester.
- Monson, A. 2007, "Religious Associations and Temples in Ptolemaic Tebtunis", In Proceedings of the 24th International Congress of Papyrology, Helsinki, 1st-7th of August 2004, ed. J. Frösén, T. Purola, and E. Salmenkivi, Helsinki, II, 769-779.
- _____ 2013, "Rules of an Association of Soknebtunis" In Papyrological Texts in Honor of Roger S. Bagnall, ed. R. Ast, H. Cuvigny, T.M. Hickey, and J. Lougovaya, North Carolina, 209-214.
- Öhler, M. 2018, "Graeco-Roman Associations, Judean Synagogues, and Early Christianity in Bithynia-Pontus." In *Authority and Identity in Emerging Christianities in Asia Minor and Greece*, ed. C. Breytenbach and J. Ogereau, Leiden and Boston: Brill, 62-88.
- Richter, T.S. 2009, "The Cultivation of Monastic Estates in Late Antique and Early Islamic Egypt: Some Evidence from Coptic Land Leases and Related Documents": in Anne Boud'hors, James Clackson, Cathérine Louis, Petra Sijpesteijn (Hg.), *Monastic estates in late antique and early Islamic Egypt: Ostraca, papyri, and essays in memory of Sarah Clackson* (P. Clackson) (American studies in papyrology 46), Cincinnati, Ohio, 205-215.
- _____ 2009, "Die koptischen Paginae von P.Yale inv. 1804, Mit einem Anhang zu den koptischen Pachturkunden," Archiv 55, 425-452.

■■■■ A List of Payments for Rent and Tax ■■■■

- Shelton, J. 1990, “*Ostraca from Elephantine in the Fitzwilliam Museum*”, ZPE 80, 221-238.
- Sijpesteijn, P.J. 1967, “*Einige Bemerkungen zur Teilzahlung von Steuern*”, *Aegyptus* 47, 234-242.
- Venticinque, P.F. 2010, “*Family Affairs: Guild Regulations and Family Relationships in Roman Egypt.*” GRBS 50, 273–294.
- 2016, *Honor Among Thieves: Craftsmen, Merchants, and Associations in Roman and Late Roman Egypt*, University of Michigan Press, Ann Arbor.
- Verboven, K. 2011, “*Introduction. Professional collegia: guilds or social clubs?*”, *Ancient Society* 41, 187-195.
- Yuh, J.N. 2019. “*Abandonment and Absenteeism in the Letter to the Hebrews and Greco-Roman Associations.*” *Journal of Biblical Literature* 138, 863-882.
- Zervan, V. 2019, *Die Lehnwörter im Wortschatz der spätbyzantinischen historiographischen Literatur*, De Gruyter.



Egyptian museum in Cairo under glass 81 of the S(pecial) R(egister) Nr. 3049 with inv. 138 recto.