Hobson, Deborah

Receipt for χειρονάζιον

MUZEUM HISTORII POLSKI

Deborah Hobson

RECEIPT FOR ΧΕΙΡΩΝΑΞΙΟΝ[1]

This papyrus is one of a large group of miscellaneous papyri that was purchased by the British Museum on December 8, 1906 from the Reverend C. Murch. It is published here with the kind permission of Mr. T.S. Pattie.

The papyrus is 8.7 cm wide and 7.8 cm high. It has margins at the top of 1.1 cm and on the left of 1.2 cm, but the writing runs out to the edge of the papyrus on the right hand side. The piece is broken off at the bottom. There is a vertical break 1.5 cm from the right edge; there are holes along this break at 4.5, 6.2, and 7.3 cm from the top of the papyrus. The writing is worn away in the area around the break, particularly in the top half of the papyrus. Consequently the text is very hard to read in that section. The writing is a small cursive typical of the early second century, containing some abbreviations and many ambiguities of stroke which impede decipherment.

The text is a receipt for payment of χειρωνάξιον, the artisans' tax, by a family of weavers of Soknopaiou Nesos[2].

P. Lond. III inv. 1586c   December 16, AD 127
Soknopaiou Nesos   Figure 4

1   Ἔτους δωδεκάτου Αὐτο[κράτορος Καίσαρ]ος
2   Τραιανοῦ Ἀδριανοῦ Σεβαστοῦ Χοιὰχ κ⁻
3   Διέγρ(αψαν) Ἀρείῳ καὶ μετόχ(οις) ....(......) [χειρω]ναξίου
4   Πανεφρέμμις Παυσίρεως τοῦ Πανε-
5   φρέμμιο(ς) μη(τρὸς) Τανομγέως γέρδιο(ς) Σοκνοπ(αίου)

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[1] I am pleased to be able to offer this edition in respectful memory of our distinguished Polish colleague, Zbigniew BORKOWSKI, whose untimely death has been a great loss for papyrology.

[2] The transcription which is printed here has benefitted from the critical eye of Roger S. BAGNALL, to whom I would like to express my gratitude, though I have not accepted all of his suggestions.

6 Νῆσ(ου) ὑπὲρ χειρω(ναξίου) τοῦ αὐτοῦ ιβ (ἔτους) ἐπὶ λ(όγου)
7 ἀργ(υρίου) (δραχμὰς) εἴκοσι (γίνονται) (δρ.) κ κ̣αὶ Παυσῖρις υἱὸ[ς]
8 μη(τρὸς) Τανεφρέμ(μεως) ὁμοίω(ς) τ̣ὰς ἀργ(υρίου) (δραχμὰς) εἴκοσι
9 (γίνονται) (δρ.) κ καὶ Ἐριεῦς ἄλλο(ς) υἱ(ὸς) ὁμοίως
10 ἐπὶ λ(όγου) ἀργ(υρίου) (δραχμὰς) εἴκοσι (γίνονται) (δρ.) κ
                                                (2nd hand) καὶ Φαρμοῦθι
11 κ̅ζ̅ δι(ὰ) Ἁρποχρατί(ωνος) ὁμο[ί]ως χει(ρωναξίου) [τὰ] προ-
12 κίμενα ὀνόματ̣α .... [ἀργ(υρίου)] (δρ.) ἐνε[-
13 [νήκοντα ... (tops of letters only)

6. χειρ⁰ επιλ 8. ομοι⁰ 10. επιλ

"Year 12 of Emperor Caesar Trajan Hadrian Augustus, Choiak 20. Paid to Areios and his colleagues, (collectors) of the artisans' tax, Panephremmis, son of Pausiris son of Panephremmis, whose mother is Tanomgeus, weaver of Soknopaiou Nesos, for the artisans' tax of the same year 12, on account, twenty silver drachmas, total 20 dr., and Pausiris his son, whose mother is Tanephremmis, likewise twenty silver drachmas, total 20 dr., and Herieus another son, likewise on account twenty silver drachmas, total 20 dr., and Pharmouthi 27 through Harpochration, likewise for the artisans' tax, the aforementioned names ....9. (silver) drachmas....."

line 3: No official named Areios is attested in other Soknopaiou Nesos documents. The title of the official here is very difficult to read because of the abrasion of the text at the critical section. Several officials are attested in other documents as collecting the cheironaxion at Soknopaiou Nesos, but none is easily compatible with the faint traces of letters one sees. The space is insufficient for even the most abbreviated writing of ἐπιτηρηταὶ κοπῆς τριχὸς καὶ χειροναξίου (see e.g. *P. Heid.* NS III 238³, AD 163; *P. Amh.* II 119, AD 200), or of the same title where the collection is made by the epiteretai's assistant, the ἐγλήμπτωρ⁴ (e.g., *P. Grenf.* II 60, AD 193). An even stronger argument can be made against the possibility of μισθωταὶ κοπῆς τριχὸς καὶ χειροναξίου (*P. Coll. Youtie* I 36, AD 184, *BGU* II 617, AD 215⁵; cf. *P. Lond.* II 478, II/III, where the title occurs in a shorter form as μισθωταὶ κοπῆς καὶ χειροναξίου), since the reading μισθωταὶ seems totally excluded by the visible letter strokes. In any case, all of these officials are attested later in the second century than our text. Before the establishment of specific officials for the collection of artisans' taxes, such collection fell under the jurisdiction of the generic officials re-

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³ This document is not given a provenience by its editors, but the name of the taxpayer, Herieus son of Harpagathes, makes identification with Soknopaiou Nesos virtually certain.

⁴ On the ἐκλήμπτορες as assistants to the ἐπιτηρηταί with special reference to their collection of trade taxes from weavers, see S. L. WALLACE, *Taxation in Egypt from Augustus to Diocletian* (New York 1938) 309.

⁵ The provenience is given in the edition as the Arsinoite nome, but the occurence of the name Herieus as the owner of the slave paying the tax here makes Soknopaiou Nesos the likely location.
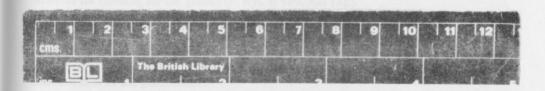
responsible for collection of taxes in coin, the πράκτορες ἀργυρικῶν. The final letters of the line show a clear alpha, and the letters following might conceivably be interpreted as an abbreviated ργ. However, there are two impediments to such a reading: one is that the space before seems far too large for an abbreviated ἀργ(υρικῶν), and one normally finds the first word ... the designation of these officials is almost ... are responsible; thus one w... ων Νίρου. Instead the te... All things considered, it ... (ἐπιτηρητά) or ἐγλή(μπτωρ) ...

"line 5: The ... Panephremmis, is probably the ... certificate (SB VIII 98 ...) also appears as the mother ... grandson of Pabous, in ... industry at Soknopaiou ... from the village, only 39 co... ation shown on the appen... early third century tax ar... of their trade. This archive ... in the village at that time ... though each of these has ... were slaves involved in the ... tracts of apprenticeship of ... SPP XXII 40, AD 150) or hiring ... or loans secured against slaves who are weavers (SPP XXII 3 ... AD 154; P. Lond. II 311, AD 149). The work produced by the weavers is referred to in one case, a receipt issued to the village weavers for clothing for the guards (P. Hal. II 56 ... AD 128).

Fig. 4. P. Lond. III inv. 1586c

line 6: The reading in mid-line is difficult. Diplomatically it looks like ὁμοτρου, though what I read as tau is a v-shaped letter which elsewhere in this hand is either upsilon (as in Σαβδεύτου, line 1) or ... below the line to the right of this letter might be the remains of a descender from a rho. What I have read as alpha is ...

6 The name appears in abbreviated form in the ed. prin., but the father's name in the genitive should probably be resolved there as Πανεφ(ρεμ) rather than Πανεφ(ου), and the mother's name is clearly Ταμωγ(λεως), since there is a gamma above the line indicating the abbreviated form.

7 See my article Tarution at Soknopaiou Nesos in the Early Third Century, BASP 14 (1977) 161-207.

8 The only other attestation is WChr. 89, a Strasbourg papyrus of AD 149, in which a calf is sacrificed by one Panous son of Panephremmis, very likely the same man who in the following year takes on an apprentice.

sponsible for collection of taxes in coin, the πράκτορες ἀργυρικῶν. The final letters of the line show a clear alpha, and the letters following might conceivably be interpreted as an abbreviated ργ. However, there are two impediments to such a reading: one is that the space before seems far too large for an abbreviated πράκ⟨τορες⟩, and one normally finds the first word abbreviated if the second one is. And secondly, the designation of these officials is almost always followed by the name of the village for which they are responsible; thus one would expect here πράκ⟨τορσιν⟩ ἀργ⟨υρικῶν⟩ κώμης Σοκνοπαίου Νήσου. Instead the taxpayer's name begins immediately at the start of the next line. All things considered, it seems most likely that the tax collectors here are either ἐπιτηρηταὶ or ἐγλή⟨μπτορες⟩ χειρωναξίου.

line 5: This Panephremmis, son of Pausiris and Tanomgeus, grandson of Panephremmis, is probably the same man who, twenty years earlier, is attested in a penthemeros certificate (*SB* VIII 9864, AD 107[6]). A Tanomieus (a variant spelling of Tanomgeus) also appears as the mother of another Soknopaiou Nesos weaver, Pabous son of Satabous grandson of Pabous, in *BGU* XIII 2227 (after 145/6 AD). The evidence for the weaving industry at Soknopaiou Nesos is surprisingly limited; out of 1020 Greek documents from the village, only 39 contain references to weavers (including the receipts for cheironaxion shown on the appended table). Half of these references come from documents in an early third century tax archive[7] and therefore tell us nothing about the weavers in terms of their trade. This archive may, however, give us an idea of how many weavers there were in the village at that time: out of 135 taxpayers in these lists, four are identified as weavers, though each of these has siblings who may also be weavers. In addition, however, there were slaves involved in the weaving industry, as we see from several texts, including contracts of apprenticeship of a slave to a weaver (in addition to *BGU* XIII 2227, see also *SPP* XXII 40, AD 150) or hiring of a slave to work as a weaver (*P. Grenf.* II 59, AD 188), or loans secured against slaves who are weavers (*SPP* XXII 36, AD 145; *P. Lond.* II 311, AD 149). The work produced by the weavers is referred to in one case, a receipt issued to the village weavers for clothing for the guards (*P. Ryl.* II 189, AD 128).

line 7: The reading of the name here is very tentative, and inspired by *SPP* XXII 40, a contract of apprenticeship to a weaver from AD 150, where the weaver is named Pausiris son of Panephremmis. Since the name Pausiris occurs only a few of times at Soknopaiou Nesos[8], it seems likely that Panephremmis, whose father is named Pausiris, would have a son named after the grandfather.

line 8: The reading in mid-line is difficult. Diplomatically it looks like ομοιοτασ, though what I read as tau is a v-shaped letter which elsewhere in this hand is either upsilon (as in δωδεκάτου, line 1) or tau (as in τοῦ αὐτοῦ, line 6). A trace of ink below the line to the right of this letter might be the remains of a descender from a rho. What I have read as alpha is

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[6] The name appears in abbreviated form in the *ed. prin.*, but the father's name in the genitive should probably be resolved there as Παυσί⟨ρεως⟩ rather than Παύσι⟨ος⟩, and the mother's name is clearly Ταμομγ⟨έως⟩, since there is a gamma above the line indicating the abbreviated form.

[7] See my article *Taxation at Socnopaiou Nesos in the Early Third Century, BASP* 14 (1977) 161-207.

[8] The only other attestation is *WChr* 89, a Strasbourg papyrus of AD 149, in which a calf is sacrificed by one Pausiris son of Panephremmis, very likely the same man who in the following year takes on an apprentice.

covered by a wormhole, and might also be an omega. None of these possibiities makes the reading any more lucid. Possibly the scribe was intending to write ὁμοίως (which is what one expects here), but mixed the adverb with the article. I have resolved the ambiguity by interpreting ὁμοιο as an abbreviated form of ὁμοίως where omicron is used instead of omega (as occurs in line 6 with χειρονᾰξίου), and the following letters as the article τὰς to anticipate δραχμάς. However, other interpretations are possible.

line 9: Herieus the second son of Panephremmis and brother of Pausiris is not found in any other Soknopaiou Nesos documents. For the role of the family in the weaving industry, see E. WIPSZYCKA, *L'industrie textile dans l'Egypte romaine* (Warsaw 1965) [hereafter referred to as WIPSZYCKA 1965a] 64-5, 138 and M. V. BISCOTTINI, *L'archivio di Tryphon, tessitore di Oxyrhynchos,* "Aegyptus" 46 (1966) 60-73 and 186 ff.

line 10: The second hand is considerably less cursive than the first, though, because of the abrasion of the papyrus, it is not on that account more legible.

line 11: Harpochration is presumably either one of the colleagues in office of Areios, or else his assistant. No title is given for him. There are two slanting strokes marking the abbreviation of χει(ρωναξίου). Were it not for these strokes, one might read here ἐπὶ [τὰ], whereas the construction implicit in the line as printed is ὀνόματα as subject of understood verb διέγραψαν.

line 12: I do not find any parallels among tax receipts for joint payments under an entry "προκείμενα ὀνόματα", although several cheironaxion receipts contain separate payments for two members of a family member (see *P. Stras.* V 402, probably brothers; *P. Stras.* V 403, probably father and son; *SB* XII 10986, father and son). What follows this phrase is not easy to decipher, and I have ultimately opted not to attempt an interpretation; the visible strokes might allow for the reading of ἐπὶ λόγου, but that would involve interpreting as lambda a letter which looks far more like chi. One expects here some phrase which refers to the payment which is about to be specified; since it is a joint payment, one might look for something like ὁμοιοῦ, but this is incompatible with the traces. The letters at the end of the line point to a payment of at least 90 drachmas, which together with the 60 drachmas already paid for the year by this family of three weavers would bring the yearly total up to at least 150 dr., beyond the level of the 38 drachma rate for cheironaxion. I therefore assume that these men are paying at the 76 drachma rate, and that this instalment of 90+ drachmas is not the final one for the year, since the annual total for three weavers paying at the 76 dr. rate would be 228 drachmas. On these grounds it would not be unreasonable to assume that the phrase preceding the amount would be "on account."

Cheironaxion is the generic term for the trade tax assessed on artisans[9]. It was a capitation tax, assessed at a fixed rate for particular trades, though

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[9] The fundamental discussion of cheironaxion and related taxes on weaving is that of WALLACE, *op. cit.,* 193-202. His account synthesized the documentation available to him at that time, and incorporated the views of WILCKEN (*Ostraca,* pp. 321-333), MILNE (*Theban Ostraca,* p. 106), GRENFELL and HUNT (introd. to *P. Tebt.* II 305) and CHWOSTOW (*The Textile Industry in Greco-Roman Egypt,* Kazan 1914). On cheironaxion see also PRÉAUX in *O. Wilb.* pp. 59–62. The most comprehensive work on the weaving industry (with a good bibliography) has been done by E. WIPSZYCKA, *op. cit.* 1965a; EADEM, Ἱερατικαὶ ὠναί, JJP 15, 1965, 163–70 (hereafter 1965b); *Das Textilhandwerk und der Staat im römischen Ägypten,* APF 18, 1966, 1–22, esp. 15–18; *Les impôts professionnels et la structure de*

the rates differed by geographical region[10]. The particular tax which is involved in this document is the one for weavers, which is also known as the γερδιακόν, the τέλος γερδίων (particularly in Thebes), and in certain contexts, as δημόσια. A review of the extant receipts for payments of one or the other of these taxes reveals a great deal of local variation in the name, amount and method of payment of this assessment. A comprehensive reexamination of all of the surviving evidence for artisans' taxes is badly needed[11], but is beyond the scope of the present paper. I offer here simply an analysis of all the extant receipts for payments of weavers' taxes in the Arsinoite nome, as illustrated in the appended table. This information is gleaned from a search for every receipt for χειρωνάξιον in the papyri and ostraca, as well as for every context in which a weaver (γέρδιος) pays a tax. The table includes all texts known to me which either contain clear internal reference to cheironaxion, or to weavers, or were thought by their editors to belong to this category of receipt. Although cheironaxion receipts are not necessarily receipts for payments specifically by weavers, it is the case that all of the receipts in the attached list come from villages which are known to have had a significant weaving industry, so it is highly probable that the receipts belong to weavers. Where there is a subspecialty involved, as is the case in two documents (*P. Tebt.* II 305 and *BGU* XV 2547, both workers who beat the web for the weavers), the worker's occupation is specified.

Of the 48 documents, 11 are from Philadelphia, 10 from Bacchias, 9 from Tebtunis, 10 from Soknopaiou Nesos, two from Theadelphia and one from Euhemeria. Almost all of these texts date from the second century. The documents from Philadelphia are all from the period AD 123-139, and are for the most part large payments made for γερδιακόν by a named weaver on behalf of the weavers of the village, paid to the account of the nomarch[12]. One of the few individual receipts (*P. Phil.* 25) has a total for

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l'industrie dans l'Egypte romaine. A propos de la κοπὴ τριχός, JJP 16/17 (1971) 117–130. A convenient collection of documentation on weaving is provided by S. CALDERINI in *Richerche sull'industria e il commercio dei tessuti in Egitto,* "Aegyptus" 26, 1946, 13–83. Other discussions of the weavers' tax, with references, are found in the following: BISCOTTINI, *op. cit.*; *P. Mich.* X 598 intro.; *O. Cair.* p. 77 f., intro. to nos. 84–7.

[10] WILCKEN, *WO*, pp. 221–33.

[11] WIPSZYCKA (*op. cit.* 1971) 126 has pointed to the need for such a study, pointing out that despite the amount of documentation which exists, these taxes are still very poorly understood. However, as she said, such a study would be "assez pénible", and will not be attempted here.

[12] Exceptions to this are: *P. Princ.* II 41 AD 50, receipt for cheironaxion, two payments totalling 63 dr. 5 ob. 2 ch.; *P. Phil.* 25, a receipt for 76 dr. for gerdiakon; *P. Phil.* 31, also for gerdiakon, 60 dr. but incomplete; and *BGU* VII 1602 payment to the ἐπι(τηρητὴς) γερ-

the year of 76 drachmas, but this is reached by only two instalments, one of which is for 68 drachmas. *BGU* VII 1616 is an official abstract of taxes paid by weavers at Philadelphia in the first century, containing yearly payments of gerdiakon for 11 different weavers, all of whom paid a total of 76 drachmas.

The other Fayum receipts are for individual payments, and typically contain multiple payments of up to nine instalments totalling either 38[13] or 76 drachmas. Those receipts which do not add up to one of these totals are either in fragmentary texts or cases where the payment is for one instalment rather than the collective account of the year.

The term γερδιακόν occurs in the receipts from Bacchias; these all date to the period 124-134 AD, and are all payments by one family, Zoilos son of Petesouchos, his brother (?) Areotes, his father (?) Petesouchos son of Eleis. In each case the payment is made through the grammateus Dion. The year's total is in each case 76 drachmas.

The one receipt from Euhemeria dates from AD 98, is a payment for γερδιακόν made through a grammateus in the amount of 38 dr.

The Tebtunis receipts date from AD 104-217 and have several formats. The earliest of this group is a payment for γερδιακόν made to the ἐκλήμπτορες ὠνῶν of Tebtunis and countersigned by the ἐπιτηρητής. The total of four instalments is 32 drachmas, but all payments are made on account, so the year's total has not been reached. The second text from Tebtunis dates from AD 129/30 and is a receipt for χειρωνάξιον issued by the πράκτορες ἀργυρικῶν of the village. There are two instalments, and the payment is incomplete.

διακοῦ, ὑπέρ αλ( ), two instalments of 4 dr. each. The heading of the latter looks like a payment of the salt tax, though made to the official responsible for the weavers' tax.

On the collective payments, see esp. WIPSZYCKA (1966, 12 ff., and references in p. 12 n. 1). There is evidence of some kind of corporation of weavers at Soknopaiou Nesos, Tebtunis, Theadelphia, and Euhemeria (of the villages on our table), as well as in many other villages and metropoleis (see WIPSZYCKA, 1966, 12 n. 2). However, in the first and second centuries (the period covered by these receipts), the corporations did not include all weavers, as one can see by the abundance of individual receipts in comparison with the smaller number of collective ones.

[13] WALLACE (*op. cit.*, 196) following CHWOSTOW, refers to a rate of 38 dr. for gerdiakon which "was raised to 38 drachmae 2 obols by the middle of the second century." WIPSZYCKA (*op. cit.* 1966, 4) moves this increase to the third century. The data provided in the table do not support this supposition (see, e.g., *BGU* II 617, AD 215/6, but containing total payments of 38 drachmas vs. *SB* XII 10986, AD 162, 38 dr. 2 ob.), but rather point to local variations as an explanation for these different payments; at Tebtunis the rate seems to have been 38 dr. 2 ob., whereas elsewhere it was 38 or 76 drachmas. The extra obols may have been nothing more than administrative charges, or perhaps an attempt by the local priesthood which collected the tax to increase its revenues.

All of the other receipts from Tebtunis follow a different format; in each case the payment is made by someone who is identified by trade (in most cases, a weaver γέρδιος, but in one case γερδιοραβδιστής), but whose payment is made ὑπὲρ δημοσίων, or ἀφ' ὧν ὀφείλει δημοσίων of the current year. However the link between δημόσια and γερδιακόν is established by *PSI* X 1139, where two of three instalments are designated ἀφ' ὧν ὀφείλει δημοσίων but the third is ὑπὲρ γερδιακοῦ.

These later Tebtunis receipts (AD 134-217) are all issued by the ἐπιτηρηταὶ ἱερατικῶν ὠνῶν Τεπτύνεως καὶ συνκυρουσῶν κωμῶν, which Wipszycka has suggested are temple officials responsible for collecting the revenue of certain assessments as a substitute for receiving suntaxis[14]. These receipts, where complete, reach a total of 38 dr. 2 ob., except in the case of the γερδιοραβδιστής (*P. Tebt.* II 305) who pays at the reduced rate of 13 dr. + 3 ob. for the receipt, for each of three successive years.

The Soknopaiou Nesos receipts are the most diverse group of all. In several cases the payment is for cheironaxion (*BGU* XIII 2294, *P. Coll. Youtie* I 37, *P. Lond.* 1586c, *P. Coll. Youtie* I 35, *P. Lond.* II 478), but in one case (*P. Coll. Youtie* I 36) there is no designation and in another it is ὑπὲρ τοῦ τελέσματος. Where the payment is for cheironaxion, so specified, the taxpayer's trade is not stated, but where the purpose of the payment is less specific, the taxpayer is identified as a weaver (cf. also *BGU* II 617, probably from SN though not identified as such by its editors). The later of the Soknopaiou Nesos payments are made to the μισθωτής or ἐγλήμπτωρ or ἐπιτηρητὴς κοπῆς τριχὸς καὶ χειρωναξίου (after AD 162). This kind of official is also attested in both the receipts from Theadelphia.

Very few of the Soknopaiou Nesos receipts have complete payments for entire years from which we can determine the local rate for cheironaxion. *BGU* XIII 2294 shows nine instalments, but not all of the entries are legible because of the fragmentary state of the text. *P. Coll. Youtie* I 33, though identified by its editor as a receipt for the weavers' tax, is in my view unlikely to be so because it does not satisfy any one of the three conditions that all other entries in this list exhibit: (1) tax paid to official responsible for χειρωνάξιον, or (2) taxpayer identified as γέρδιος/γερδίαινα, or (3) name of tax is χειρωνάξιον or γερδιακόν. I do not find any evidence to

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[14] WIPSZYCKA (*op. cit.* 1965b) esp. 167-70. This suggestion is not however accepted by KEENAN and SHELTON in their publication of some Tebtunis descripta (ZPE 7, 1971) 175: "... the exact meaning of ἱερατικαὶ ὠναί (or perhaps rather ἱερατικῶν ὠναί — the texts do not reveal which form is intended) has been the subject of considerable discussion. Our texts add nothing new in determining this point." See previous discussions at *P. Tebt.* II 305 intro.; OTTO, *Priester und Tempel* II 331 f.; *P. Giss. Univ.* VI intro. to 47 and 48; H. C. YOUTIE, CW 34 (1941) 184; WALLACE, *op. cit.* 242, J. A. S. EVANS, *A Social and Economic History of an Egyptian Temple in the Greco–Roman Period*, YCS 17 (1961) 262.

suggest that δημόσια is used to describe cheironaxion unless there is some indication in the text that the taxpayer is a weaver. Indeed, *P. Giss. Univ.* VI 48 (AD 224/5) demonstrates this: it is a payment ὑπὲρ δημοσίων, made to the same officials who at Tebtunis collect the cheironaxion, yet in this case it is a payment for the beer tax. *P. Coll. Youtie* I 37 contains at least five instalments, but most are illegible, so here again we can produce no total for the year. *P. Coll. Youtie* I 36 has a total of 38 drachmas in two instalments, but these are both made in one month of one year, so we have no way of knowing whether the annual total might have been much higher. *BGU* II 617, which I think is likely to be a Soknopaoiu Nesos document, is the only receipt which contains a full year of payments and a total of 38 drachmas. *P. Amh.* II 119 and *P. Lond.* II 478 are receipts of payments made for the priesthood by individual priests, in the first case for 300 dr., and in the latter, a lump sum of 100 drachmas which appears to include both cheironaxion and also φόρος βοῶν[15].

In sum, then, the Fayum receipts for weavers' taxes show enormous local variances, in the amount of the assessment, the official responsible for its collection, and the name of the tax. The evidence we have at our disposal shows a rate of 38 drachmas for Euhemeria and Tebtunis, and a rate of 76 drachmas for Bacchias and Philadelphia. But this may be a result of the archival character of the surviving evidence; the Soknopaiou Nesos receipts are more heterogeneous, and offer examples of both rates of taxation. On what basis the rates differed, and what categories of taxpayers paid at which rate, are fundamental questions for which no satisfactory answers have yet been found.

The oppressive effect of having to pay such a high trade tax to the government is reflected in a number of documents. There was a continuing problem of whether weavers were liable for liturgical service. On the one hand, in the early second century we find that a response to a petition to the strategos (*P. Phil.* 1, AD 103-24), relating to the obligations of weavers to perform liturgical service, contains an appended list of all those who are regarded as exempt from liturgies, among whom are those who pay χειρωνάξιον. On the other hand, a generation later we find a Soknopaiou Nesos weaver petitioning to have his name removed from a list of candidates for the office of village elder on the grounds that he has to pay 76 dr. annually into the treasury, makes his living by being a weaver, and is ἄπορος

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[15] On the reading of this tax, see WIPSZYCKA (*op. cit.* 1971) 117. In looking at the published photograph of this papyrus I see a hole next to the first tax, which could have contained a separate payment for the cheironaxion. In either case, this appears to be a payment on behalf of the priesthood, rather than by an individual. This Stotoetis may well be the same one who pays 300 dr. on behalf of the priesthood in *P. Amh.* II 119 (WIPSZYCKA 1971, 119).

(*P. Lond.* III 848 = *WChr* 325; AD 140)[16]. Another petition from a weaver (*P. Oslo* III 124, I) seeks release from the obligation to pay γερδιακόν on the ground of old age (ὑπερητῆς) and poor eyesight. The issue of liability for taxation is also addressed in another text (*SB* XIV 11379, AD 158), an extract from a record of a hearing before the prefect M. Sempronius Liberalis, dealing with the question of whether the defendant needed to pay the cheironaxion, given that he was not actually plying his trade at that time. The prefect's reply indicates that the cheironaxion is not levied on the artisan himself, but on the trade; therefore, a person who was not engaged in his trade was not liable for the tax[17]. Official notification of the death of a craftsman included reference to the termination of his payment of cheironaxion (see *P. Oxy.* I 173, AD 174, a notification of death with specific request that the dead person be struck off the taxing lists for laographia and cheironaxion). These repeated attempts to identify the limitations of liability show that artisans' taxes imposed a heavy burden on the weavers of Roman Egypt.

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RECEIPTS FOR WEAVERS' TAXES FROM THE ARSINOITE NOME

DOCUMENT/DATE	OFFICIAL	TAXPAYER	TAX	AMOUNT	MONTH	VILLAGE
1. *P. Princ.* II 41 AD 50		Ἰσίδωρος ὁ καὶ Μάρων τοῦ Μάρωνος ν(εωτέρου)	χειρω(ναξίου)	60 dr. 2 ob. 2 ch. + 3 dr. 3 ob. (total 63 dr. 5 ob. 2 ch.)	Pharmouthi yr. 10	Philadelphia
2. *BGU* XIII 2294 AD 81-96	[lost]	[Ἁ]ρπαγάθης	[ὑπὲρ χειρωνα]ξίου γερδ(ίων)	9 payments 8 or 4 dr. (frag.)	[Phaophi] – Mesore	Sok. Nesos
3. *P. Fay.* 48 AD 98	δι(ὰ) Τρύφωνος γραμ(ματέως)	Ἥρων προγό(νου) Πτολλᾶς	γερδ(ιακοῦ) Ἑλλημε(ρείας) of current yr. 2	7 + 7 + 7 + 5 + 5 + 7 (total 38 dr.)	Tubi 4 yr. 2 Nerva – [Pachon?] yr. 1 Trajan	Euhemeria
4. *P. Coll.Yout.* I 33 AD 100	Πτολλίων πράκ(τωρ) ἀργ(υρικῶν) Σο(κνοπαίου)	Τάλωθ᾽ Ἀτρᾶνος δι(ὰ) αυ.[.]ν γυναικὸ(ς) μητ. Τοσοῖτος	ὑπ(ὲρ) δη(μοσίου) yr. 3	8 ρυπ. δρ.	Pachon 7 yr. 3	Sok. Nesos (?)
5. *P. Coll.Yout.* I 37 I/II (AD 91/2 or 107/8)		Πανεφρ(έμμις) Στοτοήτ(ιος) τοῦ Πανεφρ[(έμμιος)] Σοκνω(παίου) Νήσου	χι(ρωναξίου)	8 + 8 dr. (frag, at least 5 instalments)	Phaophi 30 yr. 11 – Pharmouthi	Sok. Nesos
6. *P. Mert.* II 64 AD 104/5	Ἥρων + μετόχ. ἐκλή[μ]πτορες ὠνῶν Τεβτύ- νεως Πτολ( ) ἐπιτ(ηρητὴς) σεση[(μ.)]	Κοτταροῦς παῖς Κρονίω(ν) Χεονεμ( ) διὰ Ἡρακλ( )	γερδ(ιακοῦ) of current yr. 7	16 + 8 ρυπ. + 4 ρυπ. + 4 dr. (total 32 dr, but all payments are ἐπὶ λόγου)	Phamenoth 6 yr. 7 – Mecheir 14 (yr. 8?)	Tebtunis

7. *BGU* VII 1591 AD 123	Λούκιος ὁ καὶ Σερῆνος + μετόχ. ἐγλήμπτο-ρες γερδίων καὶ ἄλλων	γέρδιοι Φιλαδελφείας διὰ Τριαδέλφου	ὑπὲρ τοῦ διεληλ. 7 ἔτους	484 dr.	Thoth 1 yr. 8	Philadelphia
8. *P. Phil.* 23 AD 123	νομαρ(χ)ί(α)	Τριάδελφος Σαυσνέως	γερδ(ιακοῦ) Φιλαδελφ(είας) yr. 7	424 dr.	Mecheir 4 arith. Tubi yr.7	Philadelphia
9. *P. Phil.* 24 AD 123	εἰς τὸν Λουκίου τοῦ καὶ Σερῆνου + μετόχ. ἐκλημ(πτόρων) λόγον δι(ὰ) [ ]μμωι[ ] Χ(ειριστοῦ?)	γέρδιοι Φιλαδελφείας [διὰ] Τριαδέλ[φου]	ὑπὲρ τοῦ διεληλ. 7 ἔτους	116 dr. 20 dr. (total 136 dr.)	Thoth 11 yr. 8 Phaophi 2	Philadelphia
10. *P. Stras.* V 410 ca AD 124	[διαγ(εγρ.) διὰ] Δίου	[NN] Πετεσ[ό]υχου [Ζω]ῖλος Πετεσούχου	[γερδ(ιακοῦ) Βακχ(ιάδος)	8+4+8+8+28 dr. (total 64 dr.) 8 + 8 dr.	incl. Pachon incl. Pachon	Bacchias
11. *P. Stras.* V 402 AD 124/5	διὰ Δίου γρ(αμματέως)	['A]ρεώτης [Π]ετεσούχου] Ζωῖλος Πετεσούχου	γερδ(ιακοῦ) Βακχ(ιάδος) γερδ(ιακοῦ) Βακχ(ιάδος)	24 dr. yr. 8 8 x 6 + 24 + 4 (total 76 dr.)	[month? yr. 9] Hathyr 12 yr. 9 – Thoth yr. 10	Bacchias Bacchias
12. *P. Stras.* V 403 AD 126	διὰ Δίου γρ(αμματέως)	Πετεσοῦχος Ἡλεῖτος 'Αρεώτης Πετεσούχου	γερδ(ιακοῦ) Βακχ(ιάδος) of current year γερδ(ιακοῦ) Βακχ(ιάδος) of current year	20 dr.. (for yr. 10) 20 dr. (for yr. 10)	Phamenoth 7 Phamenoth 7	Bacchias Bacchias

DOCUMENT/ DATE	OFFICIAL	TAXPAYER	TAX	AMOUNT	MONTH	VILLAGE
13. *P. Stras.* V 404 AD 126	διὰ Δίου	[NN] Πετεσούχου	γερδ(ιακοῦ) Βαχ(ιάδος) of current year	8+16+8 (total 32 dr.) (for yr. 10)	Mes. epag. 3 yr. 10 – [Thoth yr. 11]	Bacchias
14. *P. Stras.* V 405 AD 127/8	δι(ὰ) Δίου γρ(αμματέως)	Ζωίλος Πετεσούχου	γερδ(ιακοῦ) [Βαχ(ιάδος)] of current year	7 x 8 + 4 + 16 (total 76 dr.) (for yr. 12)	Hathyr yr. 12 – Thoth yr. 13	Bacchias
15. *P. Lond.* 1586c AD 127/8	Ἀρεῖος + μετόχ. .. [χειρωναξίου	Πανεφρέμμις Πανσίρεως τοῦ Πανεφρέμμο(ς) γέρδιος Σ.Ν. Πανσῖρις υἱὸς μητ. Τανεφρέμ(μεως) Ἑριεὺς ἄλλο(ς) υἱ(ός)	ὑπὲρ χειρο(ναξίου) of current yr. 12	20 dr. ἐπὶ λ(όγου) 20 dr. 20 + 9[.] dr. (total 150+ dr. for 3 for one yr.)	Choiak 20 – Pharmouthi 27	Sok. Nesos
16. *P. Phil.* 25 AD 127/8	διὰ Ἡρακλείδου		ὑπὲρ γερδιακοῦ κώμης Φιλαδελφείας	68 + 8 dr. (total 76 dr.)	[month?] yr. 12	Philadelphia
17. *P. Stras.* V 406 AD 129	[διὰ Δίου γρ(αμματέως)]	Ζωίλος Πετεσούχου	γερδ(ιακοῦ) Βαχ(ιάδος) of current year	16 + 16 + 8 x 3 dr. (2 mos. missing, total prob. 76 dr.)	Mecheir yr. 13 – [Thoth? yr. 14]	Bacchias
18. *P. Tebt.* II 579 AD 129/30	Σιωκ(ράτης) + Κάστωρ πράκτ(ορες) ἀ[ρ-γ(υρικῶν) Τεβ.]	Ἡρακλῆς Παώπεως	Χειρωναξείου yr. 13	6 dr. + 2 ½ ob. prosd. + sumb. (incompl.)	Epeiph yr. 13 – arith. Pauni yr. 14	Tebtunis
19. *P. Stras.* V 407 AD 129/30	διὰ Δίου γρ(αμματέως)	Ζωίλος Πετεσούχου	γερδ(ιακοῦ) [Βαχ(ιάδος)] of current year	9 x 8 + 4 dr. (total 76 dr.)	Hathyr yr. 14 – Mes. epag.	Bacchias

					Pharmouthi	Philadelphia
20. *P. Phil.* 26 AD 131?	νομαρχ......	Φιλαδελφείας γέρ(δι)οι διὰ Ὀννω(φρεως)		360 dr.		Philadelphia
21. *P. Phil.* 29 AD 132	εἰς τὸν Ἀπολ-λωνίου νο(μάρχου) λόγ(ου) διὰ Ἡρακλ( ) (χει-ριστοῦ)	Φιλαδελφείας γέρ(δι)οι διὰ Ὀννω(φρεως) Ἰσίωνος		292 dr. 48 dr. 340 dr.	Phamenoth 2 yr. 16 Phamenoth 12 Pharmouthi 2	Philadelphia
22. *P. Stras.* V 408 AD 132/3	διὰ Δ..ιου γρ(αμματεως)	Ζωίλος Πετεσούχου	γερδ(ιακου) Βακχ(ιάδος) of current year	8 + 12 + 8 x 4 dr. (= 52 dr. but incompl.)	Choiak 1– Mes. epag.1 yr. 17	Bacchias
23. *P. Phil.* 27 AD 132	εἰς τὸν Ἀπολ-λωνίου νομάρ-χ(ου) λόγ(ου) (διὰ) Θέων(ος) (χειριστοῦ)	Φιλα[δ]ελφε[ίας] γερ[..]δ.....			Tubi 12 yr. 16	Bacchias
24. *P. Phil.* 28 AD 132	[εἰ]ς τὸν Ἀπολ-λων(ου) νομάρ-χ(ου) λ[ό]γου διὰ Θέων(ος) (χειριστοῦ)	Φιλαδελφείας			Mecheir yr. 16	Bacchias
25. *P. Stras.* V 509 AD 134/5	δ[ι]ὰ [Δ]ίο[υ]	Πετεσοῦχος Ἡλέτος	γερδ(ιακου) Βακχ(ιάδος) of current year	16 + 8 + 8 + 8 + 16 + 8 + 12 dr. (total 76 dr.)	Tubi 9 yr. 19 – Thoth 30 yr. 20	Bacchias
26. *PSI* X 1139 AD 134	Σαβ[εῖν]ι(ος) + μετόχ. ἐπιτηρ. ὠ[ν]ῶν Τεπτ. καὶ τῶν συνκουρ. κω.	Ἡρακλ( ) ὁ καὶ Πτολλαρίω(ν) ἀπελ(εύθερος) Κάστορος γερδ(ιος)	ἀφ' ὧν ὀφειλ(ει) δημοσίω(ν) of current yr. 18 ὑπ(ὲρ) γερδ[ια]κ[ο]ὖ of current yr. 18	12 dr. + 3 ob. + 16 dr. + 3 ob. 1 dr. + 3 ob.	Mecheir 22 yr. 18 – Pauni 30 Mesore 23 yr. 18	Tebtunis

DOCUMENT/DATE	OFFICIAL	TAXPAYER	TAX	AMOUNT	MONTH	VILLAGE
26. *PSI* X 1139 AD 134 (con't)	Σαβεῖνος ἰὸ καὶ Νί]υνος + μετόχ. ἐπιτηρ. ἱερ. ωνῶν Τεβτ.	['Ηρακλ( ) ὁ καὶ] Πτολλαρίω(ν) ἀπελ(εύθερος) Κάστορο(ς) Λυσι- μάχου γερδ(ιος)	ὑπ(ὲρ) δημ[οσίων] [of current yr. 19]	12 dr. + 3 ob. + ? + 18 dr. 2 ob. + 3 ob. sumb.	Tubi 2 yr. 19 – Mesore	Tebtunis
27. *P. Tebt.* II 305 AD 135-7	Σαβεῖνος ὁ καὶ Νίυνος + μετόχ. ἐπιτηρ. ἱερ. ωνῶν Τεπτ. + συνκουρ. κωμῶν	Λυσᾶς Μυσθαρίο(νος) το(ῦ) Λυσᾶ γερδιοραβ(δι)στής)	ὑπ(ὲρ) δημ(οσίων) of previous yr. 19 yr. 21 for yr. 20 for yr. 21	13 dr. + 3 ob. sumb. 13 dr. + 3 ob. sumb. 4 dr. 9 dr.	Hathyr 26 yr. 20 Hathyr 28 yr. 21 Epeiph 15 Choiak yr. 22	Tebtunis
28. *P. Phil.* 30 AD 137	νομαρ(χ)(ίας)	'Ηρακ( ) Σακι( )	γερδ(ιακοῦ) Φιλαδελφ(είας) of current yr.	96 dr.	Phamenoth 29 arith. Mecheir	Philadelphia
29. *BGU* VII 1602 AD 137/8	Πρώταρχ(ος) ἐπι(τηρητῆς) γερδ(ιακοῦ) διὰ Κ..( ) χειριστ(οῦ)	Πνεφερῶς Πετ. εο... καὶ Φασι ἀπὸ Φιλαδελφ.	ὑπὲρ αλ( ) yr. 22	4 x 4 = 16 dr.	[months lost]	Philadelphia
30. *P. Phil.* 31 AD 139		"Απιος "Απι(τος)	γερδ(ιακοῦ) Φιλαδελφ(είας) of current yr.	36 dr. 24 dr. (incompl.)	Pharmouthi 28 yr. 2 Phaophi 24 yr. 3	Philadelphia
31. *SB* XII 10985 AD 154/5	[NN] + μετόχ. ἐπιτ(ηρηταὶ) ἱε- ρατικῶν ωνῶν [Τεπτῦν(εως) καὶ τ]ῶν συν- κ(υρουσῶν) κω- μῶν	Πρωτᾶς Μυσθαρίων(ος) [γέρδιος]	[ἀφ᾿ὧν ὀφείλ(ει) δημο(σίων) of current yr.	12 + 8 + 4 + 4 + 4 + 4 + 2dr. 2ob. (total 38 dr. 2ob.)	[month? yr. 18] – Hathyr yr. 19	Tebtunis

					[month lost]	Theadelphia
32. *P.Fay.* 58 AD 155/6	Ἀμμώνιος + Πτολε(μαῖος) + οἱ λοι(ποὶ) ἐγ-λήμπτ(ορες) κοπ(ῆς) τριχ(ὸς) καὶ χιρωναξίου	Ἡρακλείδ(ης) + Ἡ(ρακλείδου)	ὑπὲρ χιρωναξίου of yr. 19	6 dr. 5 ½ ob.	[month lost]	Theadelphia
33. *SB* XII 10986 AD 162	Εὐδαίμων + μετόχ. [ἐπι-τ]η(ρηταὶ) ιερα-τικ(ῶν) ὠνῶν Τεπτύν(εως) καὶ τῶν συνκ(υρου-σῶν) κωμῶν	[Πρωτᾶς Μυσθαρίων(ος) γέρδ(ιος)] / Πρωτᾶς Πρωτᾶ το[ῦ] Μυσθαρίωνος [γέρδ(ιος)]	ἀφ᾽ ὧν ὀλφείλ(ει) δη(μοσίων) of current yr.	16 + 8 + 4 + 8 + 2 dr. 2 ob. (total 38 dr. 2 ob.) / 8 + 8 + 4 + 4 + 8 + 6 + 2 ob. (total 38 dr. 2 ob.)	Mecheir 5 yr. 24/1 – Mes. epag. 5 yr. 2 / Pachon 26 yr. 24 –after Phaophi yr.2	Tebtunis
34. *P.Heid. NS* III 238 AD 162/3	Νεῖλος + μετόχ. ἐπιτ(ηρηταὶ) κο(πῆς) τριχ(ὸς) καὶ χει(ρω-ναξίου)	Ἑρμειεύς Ἀρπαγάθου	ἀφ᾽ ὧν ὀφίλει δημ(οσίων)	20 ρυπ. δρ. ἐπὶ λόγου 20 dr.	Pauni yr. 2 / Thoth yr. 3 for yr. 2	Sok. Nesos (?)
35. *SB* XII 10987 AD 171	Εὐδαίμων + μετόχ. ἐπιτ(η-ρηταὶ) ιερα(τι-κῶν) ὠνῶν Τεπτ(ύνεως) καὶ τῶν συνκ(υρου-σῶν) κω(μῶν)	Σαραπίων πρεσβ. Διδύμου γέρδ(ιος)	ὑπ(ὲρ) δη(μοσίων) of current yr.	8 + 4 x 7 + 2 dr. 2 ob. (total 38 dr. 2 ob.)	Mecheir 11 yr. 11 – Hathyr yr. 12	Tebtunis
36. *P.Coll.Yout.* I 35 AD 177	Πακῦσις [+ με-τόχ. πράκ. ἀργ.?] α φυλ(ῆς) Σοκ(νοπαίου) Νή(σου)	Στοτοῆτις ιερεύς	ὑπ(ὲρ) χ(ιρωναξίου) of current yr. 17	4 dr. + prosd. 3 ob.	Mes. epag. 5 yr. 17	Sok. Nesos

DOCUMENT/ DATE	OFFICIAL	TAXPAYER	TAX	AMOUNT	MONTH	VILLAGE
37. *P.Fay.* 59 AD 178	Σαραπίων ἐγλ(ήμπτωρ) κοπ(ῆς) καὶ χ(ιρωναξίου) διὰ Ἰσιδώρου βοηθοῦ	Διονύσιο(ς) Διδύμου ἀπὸ ἀμφόδ(ου) Λινυφείων	ὑπ(ὲρ) χ(ιρωναξίου) of current yr. 18 ὑπὲρ τοῦ διεληλ. (ἔτους)	8 dr. ἐπὶ λ(όγου) 5 dr.	Epeiph 6 yr. 18 Hathyr 13 yr. 19	Theadelphia
38. *P.Coll.Yout.* I 36 AD 184	Σερῆνος μισθ(ωτὴς) κοπ(ῆς) τριχ(ὸς) καὶ χ(ιρωναξίου)	Ταπάις γερδία(ινα) Σο(κνοπαίου) Νή(σου)		20 dr. ἐπὶ λόγου 18 dr. (total 38 dr.)	Pachon (1-4) yr. 24 Pachon 5	Sok. Nesos
39. *P.Grenf.* II 60 AD 193	Θῶμος + Δημή- τριος ἐγκλήξ(μ- πτορες) μη(νὸς) προ(τέρου) κοπῆς τριχὸς καὶ χειρω(ναξίου)	Πωλίων Παούλιος γέρδις κώμης Σ.Ν.	ὑπὲρ τοῦ τελέσματος of current yr. 2	20 dr. ἐπὶ λό(γου)	Choiak 9 yr. 2 – Phamenoth ...	Sok. Nesos
40. *P.Amh.* II 119 AD 200	Ἀνουβίων + οἱ λοιπ. ἐπιτη- ρη(ταὶ) κοπ(ῆς) τριχ(ὸς) καὶ χειρωναξ(ίου)	Στ[ο]τοῆτις Πανεφρέμμε[ω]ς καὶ [ΝΝ] Ἁρπαγά- θου + οἱ λοιπ. ἱερεῖς κώ(μης) Σ.Ν.	ἀφ' οὗ ὀφείλ(ουσιν) ἀποτάκτου	300 dr. ἐπὶ λόγ(ου)	Mes. epag. 4 yr. 8	Sok. Nesos
41. *SB* XIV 11627. 1-8 = *P. Giss. Univ.* VI 47 col.I AD 212/13	[Δίδυμος + Δημήτριος μισθ(ωταὶ)] ἱερατικῶν ὠνίων Τεπ(τύνεως) καὶ τ[ῶν συνκουρ. κωμ(ῶν)]	[Ἡρακλᾶς υἱὸς Β]ελλ[ῆ]τ(ος) γέρδ(ιος)	ὑπ(ὲρ) δη(μοσίων) of current yr. [yr. 21?]	7 x 4 dr. (incompl., prob. 38 dr. total)	Phaophi yr. 21 – Phaophi	Tebtunis

Document	Misthotai	Weaver	ὑπέρ line	Amounts	Dates	Location
42. *P.Giss. Univ.* VI 47 AD 213-7	Δημήτριος + Δίδυμος + Εὔτυχος μισθ(ωταὶ) ἱερ. ὤν. Τεπτύνεω. καὶ τῶν συνκυρουσῶν κω.	Ἡρακλᾶς Βελλῆ γέρ(διος)	ὑπ(ὲρ) δη(μοσίων) of current yr. 22	7 x 4 + 8 + 2 dr. 2 ob. (total 38 dr. 2 ob.)	arith. Choiak yr. 22 – arith. Mesore	Tebtunis
		Ἡρακλᾶς Βελλῆ γέρ(διος)	ὑπ(ὲρ) δη(μοσίων) of current yr. 23	7 x 4 + 8 + 2 dr. (total 38 dr.)	arith. Tubi yr. 23 – Phaophi yr. 24	
		Ἡρακλᾶς Βελλῆ γέρ(διος)	ὑπ(ὲρ) δη(μοσίων) of current yr. 24	6 x 4 + 8 + 6 dr. 2 ob. (total 38 dr. 2 ob.)	arith. Hathyr yr. 24 – Phaophi yr. 25	
	Αὐρήλιοι Δημήτριος + οἱ λοιπ. μισθ. ἱερ. ὠνίων Τεβτύνεως καὶ τῶν συνκυρουσῶν κω.	Βελλῆς διὰ λ(όγου) Αὐρηλίου Πρωτᾶ γερδ(ίου)	ὑπ(ὲρ) δη(μοσίων) of current yr. 24	8 + 4 + 8 + 4 + 4 + 10 dr. 2 ob. (total 38 dr. 2 ob.)	Choiak yr. 24 – arith. Mesore	
		ὁ αὐτὸς Βελλῆς [διὰ λ(όγου)] Πρωτᾶ γερδ(ίου)	ὑπ(ὲρ) δη(μοσίων) of current yr. 25	8 + 5 x 4 dr. (total 28 dr.)	Hathyr yr. 25 – arith. Epeiph	
		[Ἡρακλᾶς υἱὸς?] Βελλῆ [γέρδ(ιος)]	ὑπ(ὲρ) [δη(μοσίων)] of current yr. 25	8 + 6 x 4 + 8 dr. (total 40 dr.)	[Choiak?] yr. 25 – [arith. Mesore?]	
43. *BGU* II 617 AD 215/6	Αὐρήλ(ιος) Δίδυμος + οἱ λοιπ(οὶ) μισθ(ωταὶ) κοπ(ῆς) τριχ(ὸς) καὶ Χειρωναξίου	Ταλεῖς δοῦλ(η) Ἑρμεῦτος γερδίαινα	ὑπὲρ τ(οῦ) αὐτ(οῦ) ἔτους	8 + 8 + 8 + 8 + 4 + 2 dr. (total 38 dr.)	Hathyr 3 yr. 24 – Phaophi 5 yr. 25	Sok. Nesos (?)
44. *BGU* XV 2547 =*SB* XIV 11985 early III	Κορκοῦλος + οἱ λοιπ. μισθ(ωταὶ) κοπ(ῆς) τριχ(ὸς) καὶ Χ(ὸς) καὶ Χ(ειρωναξίου)	Ὧσις ῥαβδιστής	ὑπ(ὲρ) Χ(ειρωναξίου) of current yr.	4 dr. ἐπὶ λόγ(ου) + 4 + ...	Pauni 8 yr. 22 – Mecheir 22	Arsinoite (?)

DOCUMENT/ DATE	OFFICIAL	TAXPAYER	TAX	AMOUNT	MONTH	VILLAGE
45. *P. Lond.* II 203 (p. 248) II/III		Γεμέλλα	ὑπὲρ γερδ(ιακοῦ?)	4 x 9 + 2 dr. (total 38 dr.)	Thoth 1 yr. 3 – Mesore	Arsinoite
46. *P. Lond.* II 478 (p. 111) II/III	Ἰούλ(ιος) Λογγεῖνος + οἱ λοιπ. μισθωταὶ κοπ(ῆς) καὶ χει(ρωναξίου)	[Σ]τοτοῆτις ἱερεύς	ὑπ(ὲρ) χει(ρω-ναξίου) Σ. Ν.	100 dr. total incl. φόρος βο(ῶν)	[year lost]	Arsinoite
47. *O. Mich.* I 11 AD 243	εἰς τὸν τῆς νο-μαρχ(ίας) λόγου δι' ἐμοῦ Αὐρη-λίου Διδύμου	Εὐπρορούς γερδ(ίαινα)		4 dr.	Choiak arith. Hathyr	Arsinoite
48. *PSI* IX 1055b AD 265	εἰς τὸν τῆς νο-μ[αρχ]ίας] λόγου	Μελαν[οῦς?] γερδίαινα		12 dr. πλήρης + ...	Phamenoth	Arsinoite