To Caesar What Is Caesar’s
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Roman Tribute in Jewish Palestine under Pompey (63–47 B.C.E.)

In the summer of 63 B.C.E., the combined Roman and Jewish forces under Pompey defeated the Hasmonean king, Aristobulus II, in Jerusalem. One consequence of this defeat, Josephus says, was that “the country and Jerusalem were laid under tribute.”

Scholars do not dispute the fact that from then on the Jewish state became tributary to Rome. The problem is that Josephus, apart from simply remarking that the Jewish state became tributary, provides no account of the tribute imposed by Pompey. Therefore, everything is left to speculation.

One such conjecture is that Pompey reimposed upon the Jewish state the same tribute as the Jews had previously paid to the Seleucid kings. Support for this view comes from the generally accepted idea that Rome adopted and modified the tax systems already in existence in the territories she conquered. It would seem that this was what happened in the case of Judea, especially since Pompey left Judea and Syria hastily and there is no evidence that he had either the time or the desire to establish any special tax system for the region. In spite of the arguments in favor of the view that Pompey reimposed on the Jews the existing taxes, it is unlikely that Pompey adopted a Seleucid tax system already in place in Judea. At the time of its conquest, the Jewish state had been independent from the Seleucids and free from Seleucid tribute for about eighty years.


2. Thus, for instance, E. Mary Smallwood, The Jews under Roman Rule: From Pompey to Diocletian (2nd ed.; Leiden: Brill, 2001), 28 and n. 25: “The rate and type of taxation are not recorded.”

that is, since 142 B.C.E., when Simon the Hasmonean finally delivered the
Jews from the Seleucid yoke. During that period, the Jewish kingdom
had been a regional power whose successive leaders had seized, destroyed,
and imposed tribute on the surrounding city states. If the Jewish state
could, therefore, be said to have had a “traditional” tax structure at the
time it became tributary to Rome, it was the Hasmonean tax system.
There is nothing to support the assumption that the infrastructure for
Seleucid taxation continued to exist there after eighty years of indepen-
dence, unless one assumes—gratuitously—that the Hasmoneans contin-
ued to exact the same Seleucid taxes from which they are said to have
freed the nation. Hence, Rome cannot be said to have reimposed the
“traditional” taxes that hitherto the Jews had paid to the Seleucid Empire.

A second conjecture is that Pompey asked from the Jews the same
tribute that he imposed on the rest of the province of Syria. One might
point out, in support of this view, that the territory that Pompey left to
the Jews was part of the newly constituted province of Syria. The
problem here is that there is no information on what Pompey demanded in
tribute from the rest of the province. Extrapolations from other Roman
provinces fail to address two difficulties: (1) there was no uniformity in
the kinds and scale of taxes that Rome levied on her conquered territo-
ries; (2) the so-called province of Syria was itself a heterogenous entity
on which the Romans had a very tenuous hold. When Pompey and his

Jesus and the Rabbits [Valley Forge, Pa.: Trinity Press, 1996], 77–78) shows the naïveté with
which some New Testament scholars view this problem. He notes, first, that “[o]ne of the
functions of the priesthood, then, was to collect the tribute for its imperial sponsors, success-
vively the Persians, Ptolemaic, and Seleucid regimes.” “The Hasmonean regime’s extension
of its control over most of Palestine under John Hyrcanus, Aristobulus, and Alexander Jan-
næus,” he continues, “merely extended Hasmonean taxation and (probably) the system of
tithes and offerings to priesthood and Temple to the villages and towns of Idumea, Galilee,
and other annexed districts.” He does not say whether or not “Hasmonean taxation” was
the same as the “tribute” that had been collected for the Persian and Hellenistic overlords of
Judaea. He, nonetheless, concludes: “When the Romans took control of Palestine they
simply adopted the tributary system already in place.” For evidence, he cites the decree by
6. See the discussion in chapter 4 below.
7. E. Badian, Roman Imperialism in the Late Republic (Ithaca, N.Y.: Cornell University
Press, 1968), 75: “We do not know for certain what Pompey did with the taxes of Syria; or,
for that matter, with those of Bithynia-Pontus, which he also organised as a province.”
8. Cicero makes this point in the well-known passage in 2 Verr. 3.6.12–15. We shall
return to this question in several sections of this work.
 “Durant le Ier siècle de notre ère, la province romaine de Syrie, qui s’étendait jusqu’aux con-
fins de l’Égypte . . . était une mosaïque de cités, de principautés et de territoires aux statuts
divers que Rome entreprit patiemment d’unifier et d’intégrer plus étroitement à l’empere.”
lieutenants intervened in the region, Syria was in a state of chaos and anarchy. The Seleucid Empire had disintegrated from decades of internecine wars. Kings and tyrants in the region fought each other and seized territories. The Jews were a case in point: not only did they invade, destroy, and take control of many of the surrounding city-states, but they also engaged in civil wars. From 67 B.C.E. onward, the Hasmonean brothers, Hyrcanus II and Aristobulus II, were in full civil war with each other. Hyrcanus II had invited the Arabs to help instate him on the throne and they were besieging his brother in Jerusalem. These two brothers sent for and invited Pompey to intervene in the affairs of the Jewish state and to help settle their quarrel. The territory thereafter was frequently in revolt. Furthermore, there was always the threat—and indeed the reality—of Parthian invasion. The integration of Syria as a whole into the rest of the Roman Empire was a long, painful process, lasting more than three centuries. It can hardly be expected under these conditions that a general tax code existed that was applicable to all the cities, client kingdoms, and principates of Syria during this early stage of the formation of the province, when Rome hardly had a firm foothold in the region.10

Besides, it was not only Syria that was in a state of anarchy. The conquering power, Rome of the late Republic, was also a house divided against itself. As Rey-Coquais correctly observes, Roman annexation, far from bringing peace to Syria, drew the territory into Roman civil wars from which it especially suffered.11 This state of affairs is of great importance for the discussion of taxation in the province, including Judea. Until the battle of Actium in 31 B.C.E. and the ensuing Augustan peace, leaders of the region performed a political balancing act with the primary focus of aligning themselves with the victorious party in Rome. “Rome” was, in short, an abstraction; in practice what mattered was the individual Roman magistrate who dominated the region at any given time: Pompey and his lieutenants, Caesar, Cassius, or Antony. This meant, as David Kennedy rightly observes, that prior to Octavian’s victory, succeeding Roman magistrates in the region systematically extracted and carried off

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the region’s movable wealth in forms that included “gifts,” advance taxation, war contributions and indemnities, and open robbery.12

Consequently, we need to revise the view, common especially among New Testament scholars, that, from 63 B.C.E. onward, Jewish Palestine was filled with Roman publicani who extorted Roman tribute from Jewish peasants and shipped it to Rome. The extant evidence suggests that from 63 B.C.E. to 47 C.E. Rome’s hold on the Jewish state did not allow for systematic and sustained taxation. Colonial taxes are notoriously difficult to collect even in the best of circumstances. Colonial taxes imposed upon a nation that is frequently in revolt by a power that is itself in civil war are impossible to raise. We cannot conclude, however, that following its annexation by Pompey the Jewish state paid no tribute to the Romans.13 Those parts of the nation that at some point were not in revolt must have paid tribute. Our sources show, however, that the tribute paid by the Jewish state during this period was largely in the form of what Josephus calls “exactions.” By exactions Josephus means arbitrary (that is, not part of a systematic code) impositions, especially the contributions imposed on the authorities in Jerusalem by the Roman governors of Syria in support of their struggle to repel interior and exterior aggression.

Mention is made of Roman tribute in Judea during this period in three brief passages from the works of Cicero, Dio Cassius, and Appian. I shall begin with a detailed discussion of these passages, first because they raise some of the issues that are central to this study, and also because classical, Jewish, and New Testament scholars often cite these sources and exaggerate their significance for the study of the conditions in the Jewish state.

**Cicero, Dio Cassius, and Appian**

**Cicero**

Cicero finishes his brief but dramatic defense of Flaccus, governor of Asia in 62 B.C.E., with the invective:

> Even when Jerusalem was standing and the Jews at peace with us, the demands of their religion were incompatible with the majesty of our

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Empire, the dignity of our name and the institutions of our ancestors; and now that the Jewish nation has shown by armed rebellion what are its feelings for our rule, they are even more so; how dear it was to the immortal gods has been shown by the fact that it has been conquered, farmed out to tax-collectors and enslaved. (Flac. 69)\(^{14}\)

Flaccus faced, among others, the charge of *auri illa invidia Judaici*. He was said to have acted improperly in impeding, by an edict, the Jews of Asia from transmitting to the temple in Jerusalem gold that was most likely raised through the temple tax and other offerings.\(^ {15}\)

It is important to note that Judea is not the central issue, even though Cicero’s tirade gloats over the recent subjection of the Jewish state to Roman power and the imposition of tribute. Arnaldo Momigliano, however, argues that the Latin word *elocata* in Cicero’s speech seems to leave no doubt that, under Pompey, the publicani were directly responsible for the collection of tribute in Judea.\(^ {16}\) Whatever meaning one might read into the word *elocata* (*eloco* = “to let or hire out,” “to let out to farm”),\(^ {17}\) it is possible that Cicero also had in mind the method of raising the tribute that Pompey and the governors after him imposed on the territory. In the late Roman Republic, the tribute came either as a percentage of produce (*decumae*) or as a fixed amount (*vectigal*), to be paid annually.\(^ {18}\) During this period Rome ordinarily used “tax-farming” to the publicani as the method of collecting tribute in the provinces, except where fixed payments had been introduced. This method minimized losses to the state.\(^ {19}\) If Pompey

\(^{14}\) The last two clauses read in the Latin: nunc vero hoc magis, quod illa gens quid de nostro imperio sentiret ostendit armis; quam cara dis immortalibus esset docuit, quod est victa, quod elocata, quod serva facta.


\(^{18}\) See Cicero, 2 Verr. 3.6.12–13.

required a percentage of the annual produce from the Jewish state, the territory would have been farmed out, as would have been the rest of the newly subjected province of Syria, into which Judea was incorporated. 

The role of the publicani in the Jewish state from 63 B.C.E. is, more directly, the topic of another tirade by Cicero (Prov. Cons. 5.10), this time against Gabinius:

Then, too, there are those unhappy revenue-farmers—and what misery to me were the miseries and troubles of those to whom I owed so much!—he [Gabinius] handed them over as slaves to Jews and Syrians, themselves peoples born to be slaves. From the beginning he made it a rule, in which he persisted, not to hear any suits brought by revenue-farmers; he revoked agreements which had been made in which there was no unfairness; he removed guards; released many from imposts or tribute, forbade a revenue-farmer or any of his slaves to remain in any town where he himself was or was on the point of going. In a word, he would be considered cruel, if he had shown the same feelings towards our enemies as he showed towards Roman citizens, and they too, members of an Order which has always been supported in a way befitting its position by the goodwill of our magistrates.

Gabinius was the fourth governor of Syria (57–55 B.C.E.), and the first who was of consular rank. He was the first governor of Syria to possess the power and the troops necessary to deal with the problems of the new province. This passage from Cicero confirms that tribute in Syria and Judea was farmed out to the publicani. Cicero’s testimony elsewhere about himself as governor of Cilicia, and about other governors, is evidence that the relationship between the governor and the publicani in a province was often complex. There often were conflicts of inter-

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20. We shall see later that Momigliano and many scholars after him do not think that Judaea was a part of the province. This explains the need to demonstrate that the publicani were active among the Jews as well.

21. Scaurus, appointed by Pompey, was without adequate powers and troops. He had his hands full keeping the Nabatean Arabs at bay. This was the case also with the next two governors, Marcus Philippus and Lentulus Marcellinus. See Appian, Syr. 11.8.51: “Each of these [governors] spent the whole of his two years in warding off the attacks of the neighbouring Arabs. It was on account of these events in Syria that Rome began to appoint for Syria proconsuls, with power to levy troops and engage in war like consuls. The first of these sent out with an army was Gabinius . . . .” See the discussion in Sherwin-White, Roman Foreign Policy, 271–79; idem, “Lucullus, Pompey,” 271–73.

22. See Cicero, Att. 6.1.16: “You ask how I am dealing with the tax-gatherers. I pet them, indulge them, praise and honour them: and take care they trouble no one . . . .” See also his extensive advice to his brother, governor of Asia, on how to deal with the publicani in Quint. fratr. 1.1.35; Badian, Publicans and Sinners, 79–81.
His invective against Gabinius indicates that the publicani in Syria came into conflict with the powerful governor. There is no doubt that Gabinius extorted money from the province, with which he enriched himself and financed the many and incessant wars that he fought, some of which were not authorized by the Senate. Momigliano certainly reads too much into Cicero’s already dramatic rhetoric, however, when he cites this passage as evidence for the view that Gabinius expelled the publicani from Judea and introduced indirect collection of tribute there. Cicero’s list of the “anti-publicani” measures taken by Gabinius is comprehensive, but it does not include expulsion. Had Gabinius gone that far, Cicero would have crowed, triumphant. Moreover, it is clear from Cicero’s text that Gabinius acted against the publicani in the whole of his province, in Judea as well as the rest of Syria. There is no evidence for selective expulsion only in Judea. David Braund is therefore correct in rejecting Momigliano’s suggestion.

Confusion persists, however, on the topic of Gabinius’s so-called tax “reforms” in Syria, generally, and in Judea specifically. A. N. Sherwin...
White writes that all we know, (“obscurely”) on the subject, is from “the ferocious and allusive attack” on Gabinius by Cicero, his political enemy. Sherwin-White goes on to state, however, that “Gabinius hampered or restricted the Roman publicani in their activities by rulings at his tribunal and administrative action, including the direct collection of taxation by his own agents in certain cities and principalities.”27 This much may be surmised from Cicero’s charges.28 In Judea, Sherwin-White continues, “Gabinius appears to have established the system of direct payment to the Roman quaestor at Sidon.” He finds evidence for this claim in Dio, Hist. 39.56.6 (see below), and in the senatus consultum of 47 B.C.E. (quoted in Josephus, A.J. 14.203), which confirms Julius Caesar’s grants to the Jewish state.29 One may indeed conjecture, as Sherwin-White does (again citing the passage from Cicero), that Pompey and Gabinius introduced the system of pactiones into Syria and Judea.30 This system allowed local authorities to make a pactio (agreement) with the publicani for a fixed sum, which the authorities then collected from their subjects, instead of the agents of the publicani being directly involved with collection from the individual taxpayers.31 The problem between Gabinius and the publicani in Judea, however, does not appear to have been the introduction of such an indirect system of collection.32 Cicero was delighted by the system of pactiones in his own province of Cilicia,33 and so there is no reason why he

28. Badian (Roman Imperialism, 75) writes that “within a few years the publicani were clearly becoming a scourge and Gabinius, at what he must have known was great risk to himself, took strong action against them, in defence of nations born to be slaves.”
29. Sherwin-White, “Lucullus, Pompey,” 273 and n. 76. Similarly Smallwood, Jews under Roman Rule, 33, who speculates that Gabinius’s reform would have had the effect of “showing a semblance of respect for the Jewish authorities, and it may have brought some financial relief in its train.” On the senatus consultum of 47 B.C.E. see chapter 2 below.
30. Sherwin-White, “Lucullus, Pompey,” 270 and n. 70; see his discussion in Sherwin-White, Roman Foreign Policy, 232–33; also Badian, Roman Imperialism, 75.
31. For the system in Cilicia under Cicero, see Cicero, Att. 5.14.1: “. . . the following welcome news has reached me, that the Parthians are at peace; secondly that the contracts (pactiones) with the tax-farmers have been settled . . . .” Badian, Publicans and Sinners, 80; Lintott, Imperium Romanum, 75.
32. See T. P. Wiseman, “Caesar, Pompey and Rome, 59–50 B. C.,” in CAH, vol. 9, The Last Age of the Roman Republic, 146–43 B.C. (ed. J. A. Crook et al.; 2nd ed.; Cambridge: Cambridge University Press, 1994), 380, 395. Wiseman’s statements illustrate well how befuddled scholars are about Gabinius’s purposes in Judaea. Wiseman (p. 380) first points out that Gabinius’s financial position was such that “Gabinius had to have a rich province to avoid bankruptcy.” He then concedes (p. 395) that the details of Gabinius’s financial dealings in Syria “are irretrievable behind the slanderous screen of Cicero’s invective.” He nonetheless concludes that “in the end the main purpose of all his [Gabinius’s] activity was surely to maximize Syria’s contribution to the public income of the Roman treasury.”
33. Cicero, Att. 5.13.1: “Still the tax-collectors thrust themselves on my notice as though I had come with an army behind me, and the Greeks as if I were governor of Asia. . . . I hope I shall employ the training I have learned from you and satisfy everybody, the more easily because in my province the contracts (pactiones) have been settled.”
should have vilified Gabinius for introducing the same system into Syria. Cicero’s point seems rather to be that Gabinius canceled such pactiones, where they existed, and prevented the publicani from fulfilling their contracts.

**Dio Cassius**

Dio writes about Gabinius:

> He himself then reached Palestine, arrested Aristobulus, who had escaped from Rome and was causing some disturbance, sent him to Pompey, imposed tribute upon the Jews, and after this invaded Egypt.34

Momigliano observes that Dio is wrong in saying that Gabinius imposed tribute on Judea after he quelled in 56 B.C.E. the revolt led by Aristobulus II, since tribute had already been imposed, according to Josephus, by Pompey. This error would not have occurred, he argues, if Gabinius had not in some way modified the tribute of the Jewish state. He concludes that this modification must have been the creation of a system of indirect collection of tribute, that is, bypassing the publicani.35

If Josephus is right about the time when tribute was imposed on the Jewish state, Dio must be wrong. That much is clear. But in what does Dio’s error consist? Momigliano fails to remark that Dio, in his earlier account of Pompey’s defeat of Aristobulus in 63 B.C.E., says nothing about Pompey having then made the Jewish state tributary (Dio, Hist. 37.15–16). Instead, again flatly contradicting what is known from Josephus, Dio says that “all the wealth [of the temple] was plundered” after Pompey had captured the temple (Hist. 37.16.4).36 A plausible conclusion is that Dio mistakenly thinks that, whereas Pompey was content with plundering the treasures of the temple, it was Gabinius who imposed tribute on the Jewish state. Even if one rejected this explanation, however, the creation of a new tax system in Judea, as Momigliano theorizes, would still not be the only or most plausible interpretation of Dio’s text. Actually, Gabinius could have levied a war indemnity on the Jewish state for the revolt. Or, as Braund argues, Dio could very well have called “tribute (φόρος)” the

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34. Dio, Hist. 39.56.6: αὐτὸς δὲ ἐς τὴν Παλαιστίνην ἔλθὼν τὸν τε Ἀριστόβουλον (διαδράς γὰρ ἐκ τῆς Ρώμης ὑπετάρτετε τι) συνελάβε καὶ τῷ Πομπήῳ ἔπεμψε, καὶ φόρον τοῖς Ἰουδαίοις ἐπέταξε, καὶ μετὰ τούτου καὶ ἐς τὴν Λεβάντην ἐνέβαλε.


36. Josephus, A.J. 14.72: “But though the golden table was there and the sacred lampstand and the libation vessels and a great quantity of spices, and beside these, in the treasury, the sacred moneys amounting to two thousand talents, he touched none of these because of piety, and in this respect also he acted in a manner worthy of his virtuous character.” See B.J. 1.152–53; also Cicero, Flac. 67: “But the victorious Gnaeus Pompeius did not touch anything in the Temple after his capture of Jerusalem.”
“service,” in finances and logistics, which the Jewish authorities in Jerusalem rendered to Gabinius, soon after he restored order in Judea, during his campaign in Egypt.  

If, on the other hand, we were to imagine that Gabinius did take action to organize taxation in Judea at this time, it would be more likely that such intervention was needed because the revolt led by Aristobulus had made it impossible to continue to impose and to collect the tribute levied by Pompey. Gabinius’s action would have been to reimpose it after he had quelled the revolt.

Revolts in Syria and Judea certainly disrupted the collection of tribute the following year (55 B.C.E.), during Gabinius’s absence in Egypt, when, according to Dio, the Syrians were “terribly abused by the pirates, and the tax-gatherers, being unable to collect the taxes on account of the marauders, were owing numerous sums” (Hist. 39.59). Josephus notes that Gabinius’s absence “was the occasion for a general commotion in Syria,” and that in Judea Alexander, the son of Aristobulus II, “heading a new Jewish revolt, collected a vast army and proceeded to massacre all Romans in the country” (B.J. 1.176).

It appears, then, that although there is no evidence that Gabinius expelled the publicani from Judea in 56 B.C.E. or introduced a system of indirect collection, the attempt to collect tribute, through the publicani, in the province of Syria and in Judea certainly encountered two problems. First, direct tribute competed with the interests of powerful governors like Gabinius. Second, payment was impeded by the volatile political conditions in the province. It is clear from what Josephus says of the revolt led by Alexander in 55 B.C.E. that the publicani became victims of Jewish resistance and revolts. In anticipation of chapter 2, it was not until 47 B.C.E., when Caesar brought some order to the affairs of the Jewish state and levied tribute not on the Jewish population but on the authorities in Jerusalem, that systematic taxation of the territory became possible. With Caesar’s organization of taxation in the Jewish state, the activities of the publicani in Judea also came to an end.

Appian

Speaking of Pompey’s conquest in the East, the second-century historian Appian writes of the Jewish state:

38. See Cicero, Quint. fratr. 3.2.2.
39. A.J. 14.100 adds that Alexander also closely besieged those Romans who had taken refuge in Mount Gerizim, in Samaria.
40. That it was Julius Caesar who removed the publicani from Judaea, see Braund, “Gabinius,” 243–44, and the discussion in chapter 2 below.
The Jewish nation alone still resisted, and Pompey conquered them, sent their king, Aristobulus, to Rome, and destroyed their greatest, and to them the holiest, city, Jerusalem, as Ptolemy, the first king of Egypt, had formerly done. It was afterward rebuilt and Vespasian destroyed it again, and Hadrian did the same in our time. On account of these rebellions the poll-tax imposed upon all Jews is heavier than that imposed upon the surrounding peoples. (Syr. 11.8.50)

It is because of F. M. Heichelheim’s interpretation of Appian’s summary of Jewish history in this text that scholars usually think that it is known what kinds of tribute Pompey imposed on the Jews.41 His comments are worth citing in full:

The first Roman organization of taxes in Syria and Palestine was begun by Pompey and elaborated by his successor Gabinius. . . . Syria became a province which had to pay taxes; the Maccabaean kingdom lost all frontier districts and was divided into five sunódia which were self-governing but had the same capital, Jerusalem; and it seems that a φόρος had to be paid by Jerusalem and its συνόδια. . . . If Appian, Syr., VIII, 50, refers to this early period, Syria paid a land (?) tax of 1 per cent, and Judaea must have paid a poll tax as well as (according to a very probable emendation) a land tax.42

Momigliano, much to his credit, refuted Heichelheim’s overall thesis,43 and his objections are still valid. The first problem with Heichelheim’s views is the expression ὁ φόρος τῶν σωμάτων βαρύτερος τῆς ἄλλης περιοσίας in Appian’s text. The word περιοσίας does not seem to make much sense here. The Loeb edition, following the emendation proposed by Musgrave, gives Appian’s last sentence, reflected in the translation cited above, as:

καὶ διὰ ταύτης ἐστὶν Ἰουδαίοις ἀπασίν ὁ φόρος τῶν σωμάτων βαρύτερος τῆς ἄλλης περιοσίας.

Heichelheim, on the contrary, emended the word περιοσίας to read περὶ ούσίας and rendered the whole sentence:

On account of these rebellions (i.e. against Pompey, Vespasian and Hadrian) the poll-tax imposed upon all Jews is heavier than that on landed property (τῆς ἄλλης περὶ ούσίας). The Syrians and Cilicians are

42. Ibid.
also subject to an annual tax of one-hundredth of the assessed value of the property of each man.44

Thus, Pompey imposed on the Jews both a land tax, equal to 1 percent of the value of their property, which was a tax paid also by the rest of Syria, and a poll tax.

Momigliano argued for and accepted Musgrave’s emendation,45 according to which (as the Loeb edition translates it) “the poll-tax imposed upon all Jews is heavier than that imposed upon the surrounding peoples.” The issue of the correct emendation of the text might never be decisively resolved, and it certainly is not sound scholarship to base sweeping theories on either reading. This textual problem is in fact only a minor part of the difficulties that arise if we ask whether or not Appian actually informs us about the taxes imposed on the Jewish state by Pompey.

Appian, writing in about 160 C.E., speaks in fact both retrospectively and vaguely after the second Jewish revolt of 132–135 C.E. His phrase καὶ διὰ ταύτης ἐστίν (on account of these) refers comprehensively to the three great Jewish revolts which he lists, that is, against Pompey in 63 B.C.E., against Vespasian in 66–70 C.E., and finally against Hadrian in 132–135 C.E. In Heichelheim’s interpretation the poll tax imposed on the Jews would have been cumulative, following each revolt, from Pompey until Hadrian’s time, when the poll tax would have surpassed the tribute on landed property. The question remains whether or not Pompey actually imposed a poll tax upon the Jewish state.

A poll tax (tributum capitis) without a census (a head count) makes no sense.46 Some scholars, including Momigliano, doubt that Rome ever levied a poll tax within the Jewish state.47 Many more scholars are simply confused about the nature of the tributum capitis in the Roman Empire. In chapter 5, I shall discuss in detail the topic of the poll tax in Judea, especially in relation to the taxes that resulted from the registration conducted by Quirinius in Syria and in Judea after Archelaus was banished in 6 C.E. Let me observe for the time being, first, that there is nothing to suggest that a census was conducted in Syria and Judea under Pompey. Second, the first clearly attested imposition of a poll tax upon the Jews was the didrachma temple tax, which Vespasian, in 70 C.E., converted into a head tax to be paid to the temple of Jupiter Capitolinus and levied “on all Jews, wheresoever resident.”48 If Pompey had imposed a poll tax upon the

44. Heichelheim, “Roman Syria,” 231.
46. See discussions in chapters 4 and 5 below.
47. Momigliano, Ricerche, 28, and chapter 5 below.
Jews in 63 B.C.E. it would have been upon those Jews living in Palestine, whom he conquered, not on “all Jews,” as Appian writes, a phrase reminiscent of Vespasian’s levy. Moreover, it does not appear that Hadrian imposed a further poll tax on all Jews in 135 C.E. after the Bar Kokhba revolt. The most obvious conclusion is that the poll tax about which Appian speaks is none other than the one imposed by Vespasian in 70 C.E.49

We need to be careful also not to overinterpret Appian’s statements about the land tax in Syria and Judea. Josephus reports that, in 70 C.E., Vespasian reserved Jewish Palestine “as his own private property” and gave orders for the land to be leased out (B.J. 7.216).50 Pompey is not known to have treated the Jewish state in the same manner in 63 B.C.E. Appian, here also, could have been speaking from the perspective of what happened in 70 C.E. In sum, although it is likely that Pompey imposed a kind of land tax on the Jews, we do not know, Appian’s remarks notwithstanding, the scale of that tax.

Let me add here a note of caution that I shall frequently sound throughout this study. Greco-Roman authors often are notoriously confused on even the most general questions of Jewish history, culture, and religion. Appian is no exception. In the passage under discussion he says that Pompey “destroyed” Jerusalem, “as Ptolemy, the first king of Egypt, had formerly done.” Both statements are inaccurate. Elsewhere (Mithr. 12.17.117) he maintains that “Aristobulus, the king of the Jews,” was among those led in Pompey’s victory procession. This is correct.51 He is, however, not right in asserting that “Aristobulus alone [of the kings taken prisoners] was at once put to death and Tigranes somewhat later.” Aristobulus II is actually known to have been exiled in Rome, from where he first escaped in 57 B.C.E. to lead a revolt in Judea. He was defeated and sent back as a prisoner to Rome by Gabinius (Josephus, A.J. 14.92–97; B.J. 1.171–74). In 49 B.C.E. he was released by Julius Caesar and sent back to Syria with two legions. He met his end, however, before he could set out on his mission, having been poisoned by Pompey’s partisans.52 Appian was not very well informed about the details of Pompey’s poll-tax of two drachms, to be paid annually into the Capitol as formerly contributed by them to the temple at Jerusalem.” See also Dio, Hist. 65.7.2.


51. See also Plutarch, Pomp. 45.4; Pliny, Nat. 7.98.26 (does not directly mention Aristobulus).

deals with the Jewish state, including the taxes Pompey imposed upon it.\footnote{Appian’s erroneous information about Aristobulus is repeated by modern scholars. See, for instance, Robin Seager, \textit{Pompey: A Political Biography} (Berkeley: University of California Press, 1979), 78.}

**Tribute and Exactions**

We do not know precisely what tribute Pompey required the Jewish state to pay in 63 B.C.E., although there is no doubt that the Jewish state was made tributary to Rome. I have already suggested that whatever tribute Pompey might have imposed was not effectively collected for two reasons. First, the political and military conditions in the territory hampered collection; and, second, formal taxes conflicted with the powerful financial interests of the governors of Syria. I shall examine both reasons in detail later.

Let me first call further attention to the importance of Josephus’s statement that the country and Jerusalem were laid under tribute to the Romans. That “country” was very much reduced by Pompey, who, Josephus says (\textit{B.J.} 1.155; \textit{A.J.} 14.74), “confined the nation within its own boundaries.” The Hasmonean kingdom at the time of its conquest included, according to the list in \textit{A.J.} 13.395–97, in the west, every city on the sea coast, except Ascalon, from Rhinocolura as far as Mount Carmel. It extended inland northward as far as the said Valley of Antiochus. Aristobulus I had ventured as far as Iturea.\footnote{According to Josephus, \textit{A.J.} 13.318–19, Aristobulus I annexed part of Iturea to the north of Galilee and forced its inhabitants who wished to remain in the territory to be circumcised.} In the south it encompassed Idumea. In the east it included cities from Seleucia in the north to the Moabite city of Zoar southeast of the Dead Sea. Pompey returned the captured territories, except eastern Idumea,\footnote{See chapter 4 below.} to their original inhabitants and joined them to the province of Syria. Josephus specifically mentions the following: in the south, Marisa (and western Idumea); on the coastal plain, Azotus, Jamneia, Arethusa; on the seacoast, Gaza, Joppa, Strato’s Tower, and Dora; and in the interland, Gadara, Pella, Hippus, Dium, Scythopolis, and (the city of) Samaria (\textit{A.J.} 14.75–76; \textit{B.J.} 1.155–57). Hyrcanus II had promised to return to the Arabs, as reward for their support of his cause, the territories that they had lost to the Jews—and he probably did (\textit{A.J.} 14.18). It should be assumed also that the district of Samaria received its independence.\footnote{See chapter 4 below.} Consequently, the Jews now held only Judea proper, eastern Idumea, Perea, and Galilee.
The city-states that Pompey “liberated” from the Jews, the district of Samaria, as well as what was left of the Jewish state, as we have already noted, became part of the new province of Syria under a Roman governor. Two factors emerge here that are crucial to the discussion of taxation in the Jewish state in the one hundred years that followed: (1) the political status of the Jewish state; and (2) the territory controlled by the Jews. Both changed frequently during this period, depending on the relationship of the Jewish nation to its Roman overlords. The nature of that relationship determined what tribute, if any, the Jews had to pay. The extent of the territory controlled by the Jews determined the kinds and amounts of both the revenue they could raise internally and the tribute they had to pay to the Romans. It will be necessary in this discussion, therefore, to pay attention to both the political status of the Jewish nation and the ramifications of the territorial grants it received from Rome.

One important aspect of Pompey’s territorial redistribution was the loss of Joppa to the Jewish state. Joppa served as Judea’s opening to the world by sea. The author of 1 Maccabees celebrates its capture and annexation to Judea as the height of Simon’s accomplishment: “To crown all his honors he took Joppa for a harbor, and opened a way to the isles of the sea.” Joppa’s harbors were hazardous, since it had no natural port, its shore being dredged with sand brought up from the sea by the southwest wind. It was further made perilous by dashing waves driven by the northern wind (A.J. 15.333; B.J. 1.409; 3.419–21). That Joppa could be built, however, and used as a seaport, is illustrated by the event that Josephus recounts about the war in 66 C.E. After Joppa had been destroyed by Cestius’s troops—who made an attack on the city “by sea and land”—early in 66 C.E. (B.J. 2.507–509), the Jewish rebels rebuilt the city and a fleet. They used its harbors in pirate attacks against ships sailing to the ports of Syria, Phoenicia, and Egypt, until they were blockaded by Vespasian and were exposed to the fury of the wind (B.J. 3.414–31). The loss of the city and its harbors in 63 B.C.E. meant that the Jewish state lost both its exit route for trade and the revenues that came from tolls. Both of these elements played important roles in Julius Caesar’s decisions regarding the Jewish state.

Whatever tribute Pompey might have imposed on the Jewish state, I observed, could not have been effectively collected because of the political and military conditions present in Palestine. The Romans dealt half-

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57. 1 Macc 14:5. Josephus in his summary of Simon’s reign (A.J. 13.215) pays no particular attention to the importance of the seaport. See chapter 2 below.
59. See chapter 2 below.
heartedly with the problem of pacifying the Jewish state after Pompey’s conquest. For the six years following Pompey’s defeat of Aristobulus II and the capture of Jerusalem and the temple, the Romans seem to have done nothing about, or at least they were unsuccessful at, subduing the rest of the country and its strongholds. We have already noted that the first three governors, M. Aemilius Scaurus, L. Marcius Philippus, and Cn. Cornelius Lentulus Marcellinus, had neither the political power nor the military means with which to complete the conquest that Pompey had initiated. Moreover, they had their hands full in dealing with the Nabateans. In fact, there is a five-year gap in Josephus’s narrative of events in Judea following the capture of Jerusalem in 63 B.C.E. The only action that Josephus records of the Romans before the arrival of Aulus Gabinius as governor in 57 B.C.E. is Scaurus’s nearly disastrous campaign against the Arabs (see A.J. 14.80–81; B.J. 1.159). As Peter Richardson points out, these years must have been filled with historically significant events, especially by the war waged by Alexander, Aristobulus’s elder son. From 63 to 51 B.C.E., in fact, Aristobulus II and Alexander staged several revolts in Judea in an attempt to reclaim the throne from Hyrcanus II and his Roman supporters.

Aristobulus II had been ordered by Pompey to surrender the fortresses (Alexandrium, Macherus, and Hycania) that he held in Judea, but there is no evidence that the Romans garrisoned them. They were surely not destroyed (see Josephus, A.J. 14.52; B.J. 1.137). Alexander escaped from captivity before Pompey brought his father and the rest of his family to Rome (A.J. 14.79; B.J. 1.158). He returned to Palestine and used the fortresses as the bases of his operations, an indication that their control had been repossessed by his father’s supporters. During the next five years, from 63 B.C.E. to the beginning of Gabinius’s term in 57 B.C.E., Alexander, unimpeded, fortified the strongholds, raised an army, fought a civil war against Hyrcanus and came close to expelling him from Jerusalem. Josephus says that by the time Gabinius was established as governor, Alexander already had overrun the country. Alexander had gone to the extent of trying to rebuild the walls of Jerusalem that had been demolished by Pompey. Here the Romans succeeded in preventing his action. That he attempted to rebuild the walls of Jerusalem, however, is a sure indication that Alexander had the country well under his control.

*He then went round the country,” Josephus writes, “and armed


61. Peter Richardson (*Herod*, 102) observes, in my view accurately, that Alexander might have replaced Hyrcanus as high priest for a period of time. After defeating Alexander, says Josephus, Gabinius “brought Hyrcanus to Jerusalem, to have charge of the temple” (A.J. 14.90; see B.J. 1.169).
many of the Jews, and soon collected ten thousand heavy-armed soldiers and fifteen hundred horse” (A.J. 14.83). In B.J. 1.160 Josephus is even clearer about the course of events during this period:

Alexander . . . in the course of time mustered a considerable force and caused Hyrcanus serious annoyance by his raids upon Judaea. Having already advanced to Jerusalem and had the audacity to begin rebuilding the wall which Pompey had destroyed, he would in all probability have soon deposed his rival, but for the arrival of Gabinius . . . .

It took Gabinius’s forces, under his and Mark Antony’s command, together with a Jewish contingent under Peitholaus and Malichus, to defeat Alexander and put down the revolt (Josephus, A.J. 14.84–90; B.J. 1.161–70). This means that for the six years following Pompey’s conquest of Palestine, the publicani could not have collected tribute from the Jews, at least from those in the areas under Alexander, which appears to have been the whole of the Jewish state, except Jerusalem.

We have already seen, in the discussion of the passage from Dio Cassius, that Aristobulus II escaped from Rome with his second son, Antigonus, and led fresh revolts in Judea beginning in 57 B.C.E. Josephus says that “many of the Jews had flocked to Aristobulus, both on account of his former glory and especially because they always welcomed revolutionary movements” (A.J. 14.92–93; B.J. 1.171). Prominent among the defectors was Peitholaus, who was the “legate” (υποστράτηγος) in Jerusalem and had earlier commanded the Jewish troops against Aristobulus’s son, Alexander (A.J. 14.93; B.J. 1.172). Aristobulus was finally besieged and defeated in 56 B.C.E. by the Romans, as he attempted to raise the fortifications at Macherus. He was sent back to Rome for imprison-
ment. His children, however, were set free (see A.J. 14.94–97; B.J. 1.172–74).

In 55 B.C.E., while Gabinius was away on his campaign in Egypt, Alexander again led a revolt in Judea, extending it into Samaria, where he besieged the Romans who took refuge there, and then further extending his campaign into Galilee (Josephus, B.J. 1.176–78; A.J. 14.100–102).64 He was again eventually defeated by Gabinius. After this, says Josephus, “Gabinius then proceeded to Jerusalem, where he reorganized the government in accordance with Antipater’s wishes” (B.J. 1.178; A.J. 14.103).65 As Sherwin-White rightly observes, Gabinius’s battles were the first attempt by the Romans at the conquest of the Jewish state and its inhabitants, beyond Pompey’s capture of Jerusalem.66

M. Licinius Crassus, who succeeded Gabinius as governor of Syria from 54 B.C.E., died in 53 B.C.E. during his campaign against the Parthians. His quaestor, C. Cassius Longinus, arrived in Judea sometime after this to quell a revolt that was led by Peitholaus. He apparently had been at large since he defected from Jerusalem, after having cooperated with the Romans, and joined the revolt led by Aristobulus in 57 B.C.E. Peitholaus was executed by Cassius and, according to Josephus, thirty thousand of his supporters were sold into slavery. In War, Josephus adds that Cassius also “bound over Alexander by treaty to keep the peace.” Alexander too might have been leading yet another revolt (see B.J. 1.180–82; A.J. 14.119–21).

To sum up, Roman control of Jewish Palestine from 63 to 51(?) B.C.E. could not have permitted a systematic Roman taxation in the territory. This must certainly be said of the parts of the Jewish state that came under one or the other of the rebelling Hasmonean princes. One may, however, assume that the inhabitants of Jerusalem and the surrounding areas, while they were under Roman control, paid whatever tribute could be raised from them. It is entirely possible that Alexander was faithful to the truce that he had entered into with Cassius in about 51 B.C.E. If so, then it might also be assumed that the Romans had some reprieve for the two years from about 51 B.C.E. until the outbreak of the civil war between Julius Caesar and Pompey in 49 B.C.E. We should bear in mind, however, that Alexander was at large during that entire time, until he was beheaded in Antioch under Pompey’s orders “after a trial in which he was accused of the injuries which he had caused to the Romans” (B.J. 26

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64. See p. 18 above. The battle between his forces and those of Gabinius was fought near Mount Tabor in Lower Galilee.

65. This, in my opinion, was the end of Gabinius’s five districts. But this question cannot be argued here.

By then, in any event, all of Syria was in commotion. When Pompey was killed in 48 B.C.E. after the battle of Pharsalus, the Jewish authorities in Jerusalem transferred their support to Caesar (A.J. 14.127–40; B.J. 1.187–92).

In A.J. 14.77–78, a passage without parallel in War, Josephus again summarizes the consequences of the defeat of the Jewish state by Pompey. In place of the earlier statement (A.J. 14.74) that Pompey made Jerusalem tributary to Rome, Josephus maintains that “the Romans exacted of us in a short space of time more than ten thousand talents.” It would seem at first sight that we have here at last, at least in Josephus’s view, the sum paid by the Jewish state in tribute to Rome during the sixteen years from 63 to 47 B.C.E. This, in fact, is not the meaning of Josephus’s statement. In the first place, by a “short space of time” Josephus actually means the period from 63 B.C.E. to the accession of the “commoner,” Herod, to the throne in 37 B.C.E. Second, for the period between 63 and 47 B.C.E., Josephus records one very significant case of “exaction” by the Romans. M. Licinius Crassus plundered the temple in Jerusalem before his disastrous Parthian campaign. Crassus’s exaction is significant because it involved temple funds and was for this reason a particularly sensitive issue for the Jews. It is significant also, for our purposes, because two thousand talents (which Pompey left untouched in the temple treasury) (see A.J. 14.72) plus eight thousand talents (the equivalent worth, in Josephus’s estimate, of the gold ornaments of the temple) equals ten thousand talents: the amount Josephus says the Romans exacted from the Jews “in a short space of time” (A.J. 14.105–9; B.J. 1.179). Josephus considers the ten thousand talents removed by Crassus from the temple to be a vast sum of money, so vast that he appeals to the testimony of Strabo’s authority in order to convince skeptics that the Jewish temple possessed such wealth. This wealth was lost to the Romans in one single plunder (A.J. 14.110–18). This specific loss enables Josephus to put a figure on Jewish losses to the Romans. It is to this exaction that he is pointing when he laments that the Romans exacted more than ten thousand talents from the Jews “in a short space of time.”

67. The fall of Jerusalem to Herod in 37 B.C.E. and the execution of Aristobulus’s last son, Antigonus II, constitute in Josephus’s narrative both the second calamity (τὸ πῶλος) that befell the city and the finale to Josephus’s account of the Hasmonean dynasty. The first calamity was the defeat of Aristobulus II and the capture of Jerusalem by Pompey. The parallelism between the two events is emphasized by Josephus: they both occurred on the same date “as if it [the latter event] were a recurrence of the misfortune which came upon the Jews in the time of Pompey” (A.J. 14.487; see A.J. 14.66). Herod’s occupation of Jerusalem brought the process initiated by the earlier capture of the city to its conclusion. A.J. 14.78 and 14.457–91 frame the narrative that lies between them. This narrative unit is also a temporal unit, beginning with the capture of Jerusalem by Pompey and ending with the demise of the Hasmonean household and the triumph of Herod.
Crassus’s spoliation, while extreme and memorable, is only a particular instance of Rome’s method of irregular taxation. I call it “irregular,” first, because it was not at this point positively regulated by any discernible and applicable laws, and, second, because it tended to run parallel to the expectations of “regular” tribute. These “exactions” were tribute, all the same, and consisted of a wide range of demands for payments and services, made upon the state or upon private individuals. Julius Caesar in 47 B.C.E. banned certain kinds of exactions being made from the Jews. I shall discuss these and the general problem in greater detail in the next chapter. At present, it suffices to note that exactions were not payments made to the Roman public treasury, the aerarium. Instead, they served the interests of governors and generals. If such interests were sometimes personal, and even private, they were often also military. They, therefore, at least in the view of their subjects, belonged to Rome’s overall imperial ends: keeping the Parthians and Nabateans at bay, fighting rival Roman generals, defeating a rival Hasmonean prince in rebellion, and/or maintaining order in the territory and wherever else the governor chose. Becoming “tributary to Rome,” meant, along with whatever “regular tribute” Pompey might have imposed on the region, that the Jewish state made contributions in finances, logistics, and personnel to Roman interests in the region.

We have no record of what Pompey demanded in regular tribute. Further, I have shown that this tribute, in any case, could not have been successfully collected. It remains to be emphasized that “tribute” to the Romans by the Jewish state from 63 to 47 B.C.E. consisted principally of the contributions that the Jews made to the interests of the Roman governors and generals who dominated Syria. From this perspective, Crassus’s looting of the treasures of the temple in Jerusalem before his Parthian campaign seems to be more than an instance of private greed; and Cicero’s bombast against Gabinius, rather than providing details on Gabinius’s tax reforms, says much about the conflict of interests among Rome’s ruling classes.

We gain an insight from Josephus into what these contributions consisted of, apart from Crassus’s plunder. In 65 B.C.E. Scaurus, sent by Pompey into Syria, obtained the promise of money from Aristobulus II (and from Hycranus II, according to A.J. 14.30). The sum was four hundred talents, according to A.J. 14.30, or three hundred talents, according to B.J. 1.128. Scaurus accepted the money from Aristobulus and, before he returned to Damascus, with due threats forced Hycranus and his Nabatean allies to raise the siege against Aristobulus. Gabinius, apparently (before Scaurus) also took money from Aristobulus; the amount, according to A.J. 14.37, was three hundred talents.

Aristobulus II, we are told, sent a “golden vine” to Pompey as he was
approaching Coele-Syria. The gift is reported to have been worth five hundred talents.68 Faced with war, Aristobulus promised to make further payments to Pompey, and to surrender both himself and the city of Jerusalem. The refusal to honor these promises led to Aristobulus and his supporters being besieged in the citadel of the temple, and to his being taken prisoner by Pompey.69

From 63 to 47 B.C.E. Hyrcanus II and his supporters in Jerusalem generally kept their Roman overlords happy by giving them money. Josephus (A.J. 14.164) says that Antipater, Herod’s father and the power behind Hyrcanus’s throne, “had formed a friendship with the Roman generals, and after persuading Hyrcanus to send them money, he took this gift and appropriated it for himself, and then sent it as though it came from him and were not a gift from Hyrcanus.” They raised troops and provided, both in finances and logistics, for Rome’s war efforts. They negotiated with the enemies and even fought in some of the battles themselves. Thus, during Scacurus’s campaign against Arabian Petra, the Jews contributed grain and “whatever other provisions he needed” (A.J. 14.80; B.J. 1.159). Antipater is said to have negotiated terms with Aretas, the Arab king, and to have pledged himself as surety that the Arab would pay three hundred talents to Scaturs.70 Hyrcanus and Antipater raised auxiliary troops for Gabinius’s campaign against Alexander in 57 B.C.E. (A.J. 14.83–84; B.J. 1.162). For Gabinius’s Egyptian campaign to restore Ptolemy Auletes, the Jewish state provided money, arms, grain, and auxiliary troops. Antipater persuaded the Jews of Pelusium to let Gabinius through into Egypt (A.J. 14.98–99; B.J. 1.175). Finally, during Gabinius’s second campaign against Alexander, Antipater negotiated with and won over some of the Jews who had joined Alexander (A.J. 14.101–2; B.J. 1.177).

Once Pompey was defeated and killed, Hyrcanus and Antipater turned to Caesar’s cause in Egypt, apparently in much the same way that they had supported Pompey and his lieutenants in Syria. They contributed auxiliary troops—three thousand “heavy-armed” infantry, according to Josephus;71 persuaded the Arabian and Syrian princes to join in the war; and convinced the Jews of Egypt “who inhabited the district of Onias” to let Caesar’s auxiliary forces pass through. Antipater (and possibly Hyrcanus as well) personally fought in the war (see A.J. 14.127–39; B.J. 1.187–94).

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69. See Josephus, A.J. 14.55–57; B.J. 1.139–40; Dio, Hist. 37.15.3.
70. A.J. 14.81; B.J. 1.159: Antipater brought the Arab to consent to paying the said sum.
71. More correctly, perhaps, the number was 1,500, according to Caesar’s decree in A.J. 14.193.
Conclusion

With the defeat of Aristobulus II and the reorganization of the Jewish state by Pompey, Jewish Palestine became part of the province of Syria and entered into Rome’s sphere of influence. The Jewish state became tributary to Rome. Gabinius’s conflicts with the publicani provide evidence that Pompey in fact imposed a form of direct tribute on the Jews, and that the Senate sold out to the publicani the right to collect the tribute. However, we do not know the form and the scale of this tribute. Nevertheless, given that from 63 to 48 B.C.E. Rome’s hold on the territory was tenuous, Pompey’s tribute (whatever it might have been) could not have been raised in large sections of the Jewish state, except probably during the two years between 51 and 49 B.C.E. In the meantime, tribute to Rome meant mostly exactions in “gifts” and services, that is, various payments and, in general, contributions by the Jewish state to the magistrates who represented Roman interests in the region.