

ARCTOS

ACTA PHILOLOGICA FENNICA

VOL. XXXVI

HELSINKI 2002

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ASPECTS OF THE TAXATION OF FOREIGN RESIDENTS IN HELLENISTIC ATHENS

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My purpose is to examine one of the most important features of the official status of the foreign residents of Athens, the tax obligations, in the Hellenistic period. I will concentrate on two taxes, μετοίκιον (*metoikion*) or metic tax, and εἰσφοραί (*eisphorai*). The most important question is, whether these two forms of tax survived among the tax obligations of the foreign residents in the Hellenistic period or not, and if so, for how long. Secondly, I will try to chart the changes that took place in the practices and regulations of these taxes, as far as it is possible.

Background: μετοίκιον and εἰσφοραί in the Classical period

Μετοίκιον was a regular, direct tax, directed at person and paid by every metic. Men paid 12 drachmae, women 6, in monthly payments.¹ As the metic population of Athens was considerable, the total sum of the yearly μετοίκιον payments constituted a relatively significant income for the state. As such, the tax was not a major financial burden to anyone but the very poorest metics. For the foreign residents themselves, the main significance of the tax was perhaps ideological: it emphasized their lower status in relation to the citizens. All the taxes paid by the citizens were indirect and targeted at property, not person. Furthermore, punishment for the avoidance of the μετοίκιον payment was harsh – slavery. Athenian citizens could not be submitted to slavery.

¹ S. C. Todd, "Status and Gender in Athenian Public Records", in *Symposion 1995. Vorträge zur griechischen und hellenistischen Rechtsgeschichte (Korfu, 1.–5. September 1995)* (Akten der Gesellschaft für griechische und hellenistische Rechtsgeschichte 11), Köln – Weimar – Wien 1997, 113–114.

Εἰσφοραί were different in nature to μετοίκιον. They were emergency situation taxes directed at property. Originally, at least, only the assembly could decide on them, and their purpose was to cover war costs the city was not prepared for.² In the fourth century the assembly decided on the size of the εἰσφορά on each occasion, and the payment took place in groups called συμμορίαί (*symmoriai*). Soon afterwards προεισφορά practice was introduced: 300 of the wealthiest citizens paid the entire sum and then collected the money from others.³ This new practice was definitely in existence in the 320's B.C.⁴ Metics seem to have been required to pay a sixth of the tax in each particular case.⁵ They paid their share through their own συμμορίαί,⁶ and apparently the συμμορίαί and the share of the entire sum of an individual metic depended on his wealth.⁷ The metic συμμορίαί had their own officials receiving the payments.⁸

The tax obligations in the last two decades of the fourth century

The latest reference to the metic tax is *IG II/III*² 545, from the 310's B.C. In the decree exemption from the tax is granted to Thessalian refugees. The latest inscription that uses the terminology μετοικία (*metoikia*), the system regulating the official status of the metics, is *IG II/III*² 554 from 306/5 B.C. or shortly after. In the decree Euxenides of Phaselis is praised for, among other things, having scrupulously paid all the εἰσφοραί the assembly has allotted to metics.⁹ The first-mentioned decree refers concretely to μετοίκιον, so the tax was obviously in existence. The same

² M. Hakkarainen, "Private wealth in the Athenian public sphere during the late Classical and the early Hellenistic period", in *Early Hellenistic Athens. Symptoms of a Change* (Papers and Monographs of the Finnish Institute at Athens 6), Helsinki 1997, 11.

³ Hakkarainen (above n. 2) 11. R. Thomsen, *Eisphora: a Study of Direct Taxation in Ancient Athens*, Copenhagen 1964, 205–206.

⁴ Thomsen (above n. 3) 212.

⁵ D. Whitehead, *The Ideology of the Athenian Metic*, Cambridge 1977, 79.

⁶ Thomsen (above n. 3) 225.

⁷ Whitehead (above n. 5) 79–80.

⁸ Thomsen (above n. 3) 247. Whitehead (above n. 5) 78.

⁹ *IG II/III*² 554, 1. 9–12: εἰσφορὰς ἀπ[άσ]τας ὅσας ἐπήφισται ὁ δῆμος ε[ἰ]σενεγκεῖν τοὺς μετοίκους ε[ὐ]τάκτως [ε]ἰσενήνοχεν.

conclusion applies to the second decree as well: the use of the word μέτοικος (*metoikos*), a term linked to the official status of the metics indicates that μετοικία was still in existence at the very end of the fourth century. Because μετοίκιον was a central part of μετοικία, it would not have been logical to abolish the tax while retaining the rest of the system. The conclusion is supported by a decree from the very end of the fourth century, which grants ἰσοτέλεια (*isoteleia*) to two foreigners.¹⁰ Ἰσοτέλεια was a tax privilege of foreign residents, which guaranteed exemption from μετοίκιον.¹¹

There are a few honorary decrees of individual foreign residents, which contain direct references to εἰσφοράι, from the last two decades of the fourth century. In some of them the recipient is praised for the scrupulous payment of εἰσφοράι.¹² In others the recipient is granted a privilege, which is expressed "... shall pay εἰσφοράι along with the Athenians."¹³ This meant identical payment of εἰσφοράι with the citizens. One of the decrees specifically refers to εἰσφοράι paid by metics: the decree of Euxenides of Phaselis mentioned above.¹⁴ These references naturally indicate that the foreign residents of Athens still paid εἰσφοράι after 323 B.C. Furthermore, they still paid εἰσφοράι according to a system that was somehow different from that of the citizens. This is indicated by the μετὰ Ἀθηναίων (*meta Athenaiion*) privilege. The grant clauses vary slightly in for instance the word order, but the content remains the same before and after 323.

Thus μετοίκιον and εἰσφοράι seem to have remained unchanged until the end of the fourth century. This conclusion is supported by events in Athens. After the death of Alexander the Great, some of his generals started fighting for control of Greece. Athens was almost continuously under Macedonian control until the end of the fourth century. During these two

¹⁰ *IG II/III*² 505 (302/1 B.C.).

¹¹ Whitehead (above n. 5) 11–12.

¹² *IG II/III*² 554, l. 8–12 (306/5), *IG II/III*² 505, l. 14–17 (302/1).

¹³ For the formula of the granting clause, see *IG II/III*² 360, l. 20–21 (from 325/4): εἰσφέρειν τὰς εἰσφορὰς μετὰ Ἀθηναίων. See also *IG II/III*² 505, l. 53–54 (302/1): τὰ[ς εἰσφορὰς] αὐτοῦς εἰσφέρειν μετ' Ἀθηναίων. In the latter case the word εἰσφορὰς has been restored, but considering the context and the fact that the rest of the formula has survived intact, the restoration is quite obvious.

¹⁴ *IG II/III*² 554, l. 8–12.

decades, its constitution varied between oligarchic (in 322–318 and 317–307) and democratic (in 307–301 B.C), supported by the outside force in control of Athens at either time. The Macedonians interfered in the Athenian affairs primarily by ensuring that politicians suitable for them governed the city. Their aim was to eliminate individuals, who might be willing to get rid of the Macedonian control. Foreigners were not a risk in this sense, because they did not have political rights and could not take part in political decision-making. In any case, they do not seem to have systematically influenced the way in which the daily routine administration was handled.¹⁵ The collection of the metic tax was one of these routine administrative activities, being a regular, annual tax.

Thus, the Macedonian rulers had no need to bring about extensive changes in the payment of *μετοίκιον*, much less to abolish the tax altogether. This applies to the leading Athenian politicians as well. The leading politicians of the oligarchic governments were wealthy conservatives. They had grown up in independent Athens. Their compliance to Macedonian rule was out of political realism, not because they were keen supporters of Macedon and wanted to abolish the central institutions of independent Athens, to which also the *μετοικία* system, and the metic tax as a part of it belonged. For the democrats it was natural to look to the closest example, the democratic system of independent Athens, the creation of which *μετοικία* was. For all the citizens of Athens it was self-evident that the citizens had to be in a privileged position in relation to the non-citizens. This was a feature of the Greek city state system, and it had nothing to do with how democratic or undemocratic the government system was or with the political views of individual politicians. Therefore, at the end of the fourth century, neither the conservative supporters of oligarchy nor the democrats would have had any reason to oppose a system that strictly defined the rights and obligations of foreigners living in Athens. The metic tax was central in this respect, because one significance of it was in the fact that it emphasized the lower status of foreign residents of Athens in comparison with the citizens.¹⁶

¹⁵ C. Habicht, *Athens from Alexander to Antony*, Cambridge, Massachusetts 1997, passim.

¹⁶ Todd (above n. 1) 113–115. Whitehead (above n. 5) 75–77.

The ἰσοτέλεια cases of the early third century: connection with μετοίκιον

In the third century there are no direct references to μετοίκιον or some other tax of similar nature. At first glance this would seem to indicate that such a tax was not in existence anymore. However, there are some inscriptions with a possible connection to the metic tax: in some honorary decrees of individual persons the recipient is granted ἰσοτέλεια. In addition, in others ἰσοτέλεια appears as a title used by the person himself (ἰσοτελής).¹⁷ *SEG* III 122 from mid-third century mentions 'isoteleis stationed at Rhamnus.' At least in the Classical period ἰσοτέλεια included exemption from μετοίκιον.

The latest indisputable ἰσοτέλεια grants are from the early third century.¹⁸ *IG* II/III² 768 + 802 from mid-third century possibly included ἰσοτέλεια, but the relevant lines are entirely due to restoration and therefore questionable. Thus it can be said quite confidently that the content and the granting practice of ἰσοτέλεια survived unchanged over the turn of the century. There is no reason to believe that ἰσοτέλεια would have been changed to a mere honorary title without practical significance immediately after the end of the fourth century. There are no remarkable changes or breaks visible in the administration of Athens at the turn of the century. Ἰσοτέλεια, as well as other privileges granted to foreign residents in Classical Athens, were intended to bring practical advantage to the recipient. If this practical content had vanished after the end of the fourth century, why would the mere 'empty cell' have been retained in the honors category?

We know for certain that the Classical ἰσοτέλεια included exemption from the metic tax. The question about its other content is not equally clear. It is certain that ἰσοτέλεια did not include exemption from the other two important forms of taxation, εἰσφοραὶ and liturgies. For εἰσφοραὶ there was the μετὰ Ἀθηναίων privilege. According to Whitehead, the Classical ἰσοτέλεια included, in addition to μετοίκιον, some kind of market taxes paid by foreigners only, and possibly some other taxes of which we know nothing.¹⁹ He seems to base his assumption on the fact that, along with

¹⁷ For instance, *IG* II/III² 2859, l. 5 (third century B.C.) and 791, l. 10 (244/3 B.C.). Also in grave stones: *IG* II/III² 7862–7881.

¹⁸ D. Whitehead, *PCPhS* 212 (1986) 152.

¹⁹ Whitehead (above n. 5) 12.

μετοίκιον, the market taxes appear to have been the only taxes paid exclusively by foreigners.²⁰ They are known only from two mentions of Demosthenes. The first of these says that foreigners (ξένοι) were not allowed to do business in the Agora.²¹ The second chapter mentions taxes called ξενικά (*xenika*), the payment of which made practicing business in the Agora possible.²² We know nothing about the details of these taxes,²³ but it is logical to assume that they were required only from those who intended to do business in the Agora, not from all foreigners. If the ξενικά had been automatically included in the obligations of foreigners who lived in Athens, they would also have been automatically allowed to practice business in the Agora. Demosthenes would not have needed to mention separately the prohibition and the taxes annulling this.

In practice ἰσοτέλεια thus seems to have included taxes of two different types – an obligatory tax paid regularly by all the foreign residents, and other taxes paid only by some persons. This is not an impossible equation: ἰσοτέλεια could well have included exemption from the market taxes for those who paid them, along with exemption from the metic tax. If, however, the metic tax had been left outside ἰσοτέλεια, it is unlikely that the remains of the contents alone would have been considered important enough a reason to retain the privilege in the honour category. Ἰσοτέλεια was among the important honours granted only for significant services to the state. This principle survived until the second century.

One purpose of the honors was to persuade citizens and foreigners to carry out services to the state, services that were needed. The idea was to offer privileges that the persons capable of those services – the wealthy – considered worth striving for. For these persons exemption from some smallish taxes was not likely to be a big enough stimulus to do these services. Unlike μετοίκιον, the market taxes were not very significant in emphasizing the status differences of citizens and non-citizens. Avoidance of the payment of μετοίκιον was punishable by slavery.²⁴ Avoidance of the market taxes only resulted in the individual being prohibited to do business in the Agora. These taxes were naturally important for foreign businessmen

²⁰ Whitehead (above n. 5) 77.

²¹ Dem. 57,31.

²² Dem. 57,34.

²³ Whitehead (above n. 5) 77–78.

²⁴ Whitehead (above n. 5) 76.

in the sense that the Agora was, among other things, the center of business life in Athens and thus important for successful business. But for the wealthy businessmen – the potential recipients of *ἰσοτέλεια* – it was certainly a relatively insignificant economic burden, and exemption from them was not a thing worth striving for. As for the other taxes included in *ἰσοτέλεια*, they must have been relatively insignificant: no mention of them can be found in the sources of the Classical period.

There is no reason to assume that other taxes would have been added to the sphere of *ἰσοτέλεια*. Both citizens and foreign residents paid all the other taxes, therefore there was no need to 'liberate' foreigners from them from the point of view of the state. On the other hand, there is no indication that the Athenians adopted a new, significant tax that needed to be added to *ἰσοτέλεια*. Thus it seems clear that the most important content of the Classical *ἰσοτέλεια*, exemption from *μετοίκιον*, was still untouched in the early third century. The foreigners of Athens still paid metic tax. It can be assumed that the tax survived unchanged in its practical details. The period in question is short, no great changes or breaks took place in the functions of the administration during it.

Scholars have not been able to precisely date the *ἰσοτέλεια* cases known from the early third century. However, some theories can be presented.

In 287 B.C. the Athenians stormed the Macedonian garrison on Museum hill.²⁵ Demetrius Poliorcetes and his son Antigonos Gonatas were tied elsewhere at this time, and in the peace agreement Athens' independence was confirmed, even though Piraeus and at least some of the fortresses of Attica remained in Macedonian hands.²⁶

In Hermaios' honorary decree (early 3rd century) he is granted *ἰσοτέλεια* for, among other things, participation in military campaigns with the *demos* and paying all the *εἰσφοραί* required from him by the *demos* (*IG* II/III² 715). As far as the contents go, the inscription would fit the period of independence after 287 B.C. If the motivation clauses of an honorary decree mention military deeds, these have very likely taken place in time of war, in a situation that was of great importance for Athens. Peacetime guard duty in

²⁵ Habicht (above n. 15) 95. M. J. Osborne, *Naturalization in Athens 2* (Verhandelingen van de koninklijke Academie voor Wetenschappen, Letteren en schone Kunsten van België. Kl. der Letteren, Jaargang 44), Brussel 1982, 264.

²⁶ Habicht (above n. 15) 97.

a fortress would hardly have sufficed for important privileges.²⁷ The storming of the Macedonian garrison was certainly a decisive event for Athens, since the Athenians regained independence after that. Hermaios could well have taken part in the assault. For several years following 287 B.C. most of Athens' power and resources were taken by the reorganization of corn supply and defense, and the restoration of diplomatic relations. The reference to the εἰσφοράι paid by Hermaios could mean εἰσφοράι ordered for these tasks. If we accept this suggestion for the dating of the decree, it would indicate that the metic tax was in existence after 287 B.C.

It could be thought that, when Athens was once again independent, the Athenians would have seen no reason to make extensive changes to their administrative system. Holding on to the administrative practices deriving from the independent times of the Classical period could have been understandable as a kind of indication of emphasizing of self-respect. Furthermore, in a situation where the organization of defence and corn supply and the restoration of political contacts took up Athens' resources for several years, the Athenians perhaps would not have found it necessary to alter such a detail as the metic tax, since the system had functioned earlier too.

Did Antigonos abolish μετοικία and μετοίκιον to humiliate Athens?

According to Whitehead, the Classical system regulating the official status of the metics survived until quite late in the third century. Its disappearance could have been caused by the Macedonians interfering in Athens' administration. In the 260's Athens began a war against Antigonos, which led to it becoming a satellite state of Macedon in 262/1. King Antigonos could well have wanted to humiliate Athens by destroying the mechanisms by which it had regulated the status of its foreign residents.²⁸ Antigonos indeed clearly wanted to show that he was in charge of Athens internally as well as externally. Macedonian troops occupied the Attic fortresses, and the garrison returned to Museum hill. A royal governor was

²⁷ Other instances of mentions of military service in motivation clauses of honorary decrees are *IG II/III*² 554 (l. 15–19) and 505 (l. 30–32, 36–40), from 306/5 or a little later and 302/1 B.C. respectively. Both apparently refer to the so-called Four Years' War (307–304 B.C.).

²⁸ Whitehead (above n. 18) 153.

appointed in charge of Athens. The regular offices survived, but with a greatly restricted mandate.²⁹ During the early years following the war, every motion required authorization by the royal governor. The assembly convened regularly, but its mandate was limited to the most routine administrative decisions.³⁰ Athens' own armed forces survived, but the king took them to his own service.³¹ In ca. 255 B.C. the Macedonian troops were drawn from the city. Athens regained some of its freedom in relation to other states, but the king retained his political control, and the Athenians could not act against his interests.³²

If the abolition of *μετοικία* had been among Antigonus' actions to restrict the political freedom of Athens, it probably would have meant abolishing the metic tax. However, Whitehead's theory contains problems: foreigners living in Athens did not have political rights, and therefore they could not have had any influence on the decision-making and administration. Antigonus seems to have restricted the function of precisely those mechanisms in which the citizens' influence on the care of Athenian politics and administration was most manifest. The Athenian *μετοικία* was indeed formulated in a time when Athens was independent, but it had no connection to how freely or restrictedly the citizens were able to exert their political influence in the care of public affairs. The system was primarily a practical administrative issue: the status of all the population groups living within the borders of the country had to be defined in law in order for the administration to function without problems.

If Antigonus had really intended to humiliate the Athenians as well as guaranteeing his political control over Athens, would the abolishment of the *μετοικία* system have really been suited to his purposes? The restriction of the citizens' central means of exerting their political influence would certainly in itself have been humiliating enough.

An additional problem is created by *SEG* III 122 which concerns the *ἰσοτελεῖς* stationed in the garrison of Rhamnus. Whitehead sees the inscription – following Pouilloux – as a sign of a development which detached *ἰσοτέλεια* completely from the context of foreign residents in its earlier, polis-orientated sense: according to Pouilloux, the *ἰσοτελεῖς* in question are

²⁹ Habicht (above n. 15) 150–152.

³⁰ Habicht (above n. 15) 158.

³¹ C. Habicht, *Studien zur Geschichte Athens in hellenistischer Zeit*, Göttingen 1982, 13.

³² Habicht (above n. 15) 161–162.

mercenary soldiers to whom Antigonos had obliged the Athenians to grant this privilege.³³ If I interpret Whitehead correctly, he believes that this would have meant the disappearance of the practical content of ἰσοτέλεια or at least the diminishing of its significance. In my opinion Whitehead makes too rash conclusions on the basis of one single case. It has to be remembered that Athens was a satellite state of Macedon in the mid-third century. More likely the case of *SEG* III 122 should be considered an indication of Antigonos' intention to make clear Athens' subordinate status by also interfering in the regulations concerning the granting of important honors, rather than a sign of the natural development of ἰσοτέλεια dictated by the Athenian state and everyday life. It seems a reasonable assumption that if Antigonos really intended to humiliate Athens by means of interfering in the granting of honors, he would have intentionally chosen an important type of privilege.

From here we can go on to the assumption that the content of ἰσοτέλεια had not been altered by the decision of the Athenian administrative bodies, neither independently nor on Antigonos' demand. If the Athenians even had the chance to make this kind of a decision autonomously, there might not have been the motivation: in a situation where the Athenians' right to decide was restricted, the chances to also decide about grants of honors was limited. Antigonos, in turn, did not necessarily have the need to order the Athenians to alter the content of the honors. Thus ἰσοτέλεια would, at least in theory, still have included exemption from the metic tax. For the ἰσοτελής-soldiers of *SEG* III 122 ἰσοτέλεια of course did not have any practical significance. They were in the service of Antigonos. Thus they were not under the Athenian laws, and did not pay taxes to Athens.

The points I have presented above must necessarily remain hypothetical, because the sources do not allow them to be proved. In any case it seems that if during the satellite period (262–229 B.C.) the metic tax had been abolished, this would have been due rather to the will of Antigonos Gonatas than that of the assembly and the council. Even if the Athenians had had the chance to make such a decision, there might have not been the motivation to do so because of the political situation. On the other hand, one can doubt whether Antigonos would have had a motive to abolish the metic

³³ J. Pouilloux, *La Forteresse de Rhamnonte: Étude de topographie et d'histoire*, Paris 1954, 118–120 (n. 7).

tax either. As noted before, this kind of an action would have been unnecessary as a means of humiliating the Athenians. Judging by the sources discovered so far it would seem that Antigonos did not oblige the Athenians to pay taxes. Thus one could assume that he would not have had economical motives to interfere in the metic tax.

It is quite plausible that the tax system of Athens remained unchanged, also with respect to the metic tax. Athens did not have the opportunity for diplomatic or military undertakings, so εἰσφοραὶ for instance were not needed. However, the daily routine administration still required resources. These were gained precisely from regular income, the metic tax being one of these. Due to the political situation it is unlikely that the Athenians even had the desire to reform the tax system, since the possibilities to use tax income were limited. Also for Antigonos it would have been simpler to leave the tax system as it was to ensure that there were enough resources for administration, rather than to abolish some taxes and perhaps end up giving money for this himself.

Could the metic tax have survived to the late second century?

The political situation changed again in 229 B.C. The Athenians took advantage of the unstable situation caused by the problems of succession in Macedon, and persuaded the commander of the Macedonian forces in Athens to hand over Piraeus and the fortresses of Attica. In this way Athens managed to regain independence without violence.³⁴

As there are no grants of ἰσοτέλεια from the late third century onwards, no firm conclusions can be made on the survival of the metic tax. However, it is possible to present some hypotheses based on what is known about Athenian history of this time.

From the time after 229 B.C., too, there are grave inscriptions in which the person in question has the title ἰσοτελής added beside the name. As Whitehead notes, these are most likely hereditary ἰσοτέλεια cases,³⁵ so they do not give any indication of the existence of ἰσοτέλεια after 229 B.C. However, I do not agree with Whitehead on his statement that in these cases ἰσοτέλεια had no significance beyond the purely honorific sense. Would the

³⁴ Habicht (above n. 15) 173.

³⁵ Whitehead (above n. 18) 152.

descendants of the ἰσοτέλεια recipients have held a mere title in such a high value that they would have wanted to proclaim it in the gravestone? Payment of the metic tax would certainly have been so significant a factor in view of status differentiation that the recipients of ἰσοτέλεια would have considered exemption from it important. The word ἰσοτελής appearing in gravestones may just as well be a sign of the fact that foreign residents held the practical advantages brought by ἰσοτέλεια in such a high value that they wanted to use the form with their name, thereby stressing the honor aspect of the privilege.

After 229 B.C. Athens, Piraeus and the fortresses of Attica were again free, and a programme was started in Athens to strengthen the walls of the city and Piraeus, and the Attic fortresses.³⁶ The work was financed partly by voluntary donations, ἐπιδόσεις (*epidoseis*), and possibly by εἰσφοραί, but Athens might have needed all available resources: the lack of resources is revealed by the fact that the Long Walls between Athens and Piraeus were left unrepaired.³⁷ It is impossible to estimate how significant a source of income the tax would have been, since there is no knowledge of the number of foreign residents nor of the practical details of the metic tax, but it is very difficult to understand why one important group of taxpayers, the Athenian foreign residents, would have been left without attention – freed from metic tax. One practical issue concerning the metic tax must be noted, though: whatever money there might have been in the state treasury gained from the previously collected metic tax could of course be used in this situation. In the sense of forthcoming income, a regular, annual tax could not have been very useful, since a large amount of money was needed quickly for the defense constructions.

As Athens was again independent, foreign rulers did not have direct influence on its internal administration. Macedon remained an external threat. Athens could not rely on her own armed forces, so the Athenians strived to maintain their independence by maintaining a neutral policy and good relations to as many directions as possible.³⁸ In 200 B.C. Athens went to the side of the Romans.³⁹ After this the situation continued unchanged in most respects until the beginning of the 160's B.C., when in the Third

³⁶ Habicht (above n. 31) 82. Habicht 1997 (above n. 15) 185–186.

³⁷ Habicht (above n. 15) 185–186.

³⁸ Habicht (above n. 15) *passim*.

³⁹ Habicht (above n. 15) 199–200.

Macedonian war Rome defeated Macedon, split the empire and abolished the threat formed by it in Greece for good. Rome gained decisive authority in Greece. The Romans did not, as yet, found garrisons, but in practice nothing significant could take place against their will.⁴⁰ Athens had maintained the favour of Rome throughout this time, and remained as its independent ally from then on.

In the life of Athens the second century seems to have been a time of peace both before and after the end of the Third Macedonian War. For instance the ephebic institution functioned regularly, public festivals were celebrated, and from the 160's onwards Athens minted a new type of coinage (the so-called New Style silver coinage). The administrative practices of the era are not very well known, but the main feature seems to have been continuity at least on the level of the normal daily administration. During a time of peace the Athenians perhaps did not have the need to make extensive changes in issues concerning foreign residents either.

When we come to the second half of the century, we see two significant changes taking place at some point, changes that seem to have altered the status of the foreign residents in an important way. Firstly, the individual's own desire to become citizen and his wealth replaced important services to the state as the main qualifications for citizenship. According to Osborne, the sons of wealthy foreign residents were admitted to ephebic service, and apparently gained citizenship through it.⁴¹ This did not mean that after these changes the foreign residents of Athens were automatically citizens. However, they clearly indicate that wealth had surpassed citizen status in importance for the definition of status differences. It is possible that in this situation the metic tax would have been considered useless and been abolished, because it had ideological significance in emphasizing the inequality between citizens and non-citizens.

Once again it must be stressed that all theories on the possible survival of the metic tax necessarily remain as hypotheses due to the scarcity of sources, and firmer conclusions can only be made in the event of the discovery of more sources. However, there is no particular factor to be seen before the second half of the second century, which would have led to

⁴⁰ Habicht (above n. 15) 219.

⁴¹ M. J. Osborne, *Naturalization in Athens* 3–4 (Verhandelingen van de koninklijke Academie voor Wetenschappen, Letteren en schone Kunsten van België. Klasse der Letteren, Jaargang 45), Brussel 1983, 144.

the metic tax being abolished. The political differentiation of citizens and non-citizens remained strong for very long, and the metic tax would have been a natural manifestation of this. There may of course have been breaks in the collection of the tax, but I believe these would have been the result of war (for instance the Chremonidean war in the 3rd century) or political situation (the satellite period of 262–229 B.C.), which created an interference in the normal functions, rather than the result of the actual abolishment of the tax by decision of the Athenian administrative bodies. We can assume that in the periods when Athens was controlled by an outside power, there was no motivation, or in some cases the chance, to make radical changes in the practical details of the metic tax.

**The μετὰ Ἀθηναίων privilege disappears:
standardized εἰσφορά regulations**

The third century inscriptions still contain references to εἰσφοράί paid by foreigners. The latest one is *IG II/III² 835*, from shortly after 229/8 B.C, a decree for a certain foreign resident called Apollas. Thus there is evidence of εἰσφοράί at a remarkably later date than that of the existence of the metic tax. The foreign residents of Athens, therefore, paid εἰσφοράί at least until the early 220's. The payment of εἰσφοράί was still obligatory. In Athens there was another way of financing exceptional costs of the state with private money, the ἐπίδοσις. These were voluntary donations originally collected for special needs such as military expenses and corn supply, when the normal methods of financing were insufficient. The earliest known ἐπίδοσις is from the very beginning of the fourth century. In the third and second centuries their usage was extended for instance to large building projects.⁴² If the payment of εἰσφοράί had been made voluntary, it would have become an identical donation system with that of the ἐπίδοσις. It would have been senseless to maintain two parallel financing systems, which were different in name but identical in practice. The εἰσφορά payment remaining obligatory for citizens but becoming voluntary for foreigners would have been against the Greek concept of the city state system and citizenship – the idea that citizens were to be in privileged position in relation to the non-citizens living in a polis.

⁴² Hakkarainen (above n. 2) 12–13.

The μετὰ Ἀθηναίων privilege seems to disappear from honorary decrees sometime during the third century. The inscriptions *IG II/III*² 715 and 744 from the first half of the third century have possibly included the privilege, but the former is cut in the middle of the section that includes the granted honors, and in the latter inscription no trace of that section remains. In the inscriptions where the section including the granted honors has survived, the privilege is lacking: *IG II/III*² 768 + 802 (252/1 or 251/0 B.C.), 835 (shortly after 229/8 B.C.), *SEG XXV* 106 (226/5 B.C.). Because the privilege was in earlier times a very common part of the honorary decrees of foreign residents, this is unlikely to be a coincidence. I do not believe that this means the payment of εἰσφοράι was made voluntary. It is rather a sign of changes in some practical details of the εἰσφορά system, for instance the paying arrangements. In my opinion these changes meant standardizing the εἰσφορά payment of citizens and foreigners.

The εἰσφορά practice of the Hellenistic period is not known. An interesting detail is the fact that Apollas' decree refers to προεισφοράι,⁴³ not εἰσφοράι, paid by him.⁴⁴ If the meaning here is the same as in the Classical period, it supports the assumptions of the standardization of the εἰσφορά payment of citizens and foreigners: as far as we know, in the Classical period the προεισφορά payers were citizens only, and Apollas is a foreign resident. He would fit in the picture in the sense that he seems to have been quite wealthy, because he paid a sizeable sum. Payment of εἰσφοράι may not have been considered equally important for emphasizing the status differences as the metic tax. There is no indication that in the Classical period the avoidance of the payment of εἰσφοράι was punished as harshly as the avoidance of the payment of μετοίκιον. The division of citizens and metics into distinctive συμμορίαί probably had something to do with status for the citizens, but for the state it was perhaps just a practical issue: since the citizens and the metics paid a different share of each εἰσφορά, it was simplest to divide them in different συμμορίαί to guarantee that all paid the share allotted to them.

Although we cannot find the exact date for the change, the following hypothesis is plausible. During the time when Athens was a satellite state of Macedon εἰσφοράι could not be collected, or in any case there was no need

⁴³ See above, p. 42 and note 3.

⁴⁴ *IG II/III*² 835, 1. 7: χιλί]ας? προεισήνεγκεν δρα[χ]μά[ς] ("paid *proeisphora* ... thousand? drachmas").

for them. This could explain the fact that *IG II/III*² 768 + 802 does not contain the *μετὰ Ἀθηναίων* privilege. When Athens became free of Macedonian control, the *εἰσφορά* payment of foreigners and citizens was standardized by legislation. After 229 B.C. there are some signs of legislation work concerning foreigners,⁴⁵ so the *εἰσφορά* reform would have fitted well in this context. A possible explanation for this reform may be found in the significance of *ἐπιδόσεις*, which seems to have a connection with the development of *εἰσφοραί*.

Ἐπιδόσεις and the disappearance of εἰσφοραί

All references to *εἰσφοραί* disappear from the sources after the 220's. As with the *μετὰ Ἀθηναίων* privilege, this would not seem to be a coincidence but reflects a change that took place in the *εἰσφορά* system. After the 220's there are no sources mentioning the *εἰσφοραί*, but *ἐπιδόσεις* are mentioned in several decrees.⁴⁶

Originally *ἐπιδόσεις* were used for exceptional military purposes and corn supply. In the third and second centuries their usage spread to civil purposes such as construction expenses. The usage of *εἰσφοραί*, on the other hand, did not expand beyond their original usage. In the third century there were still situations where *εἰσφοραί* were needed. Immediately after 287 B.C. the corn supply had to be secured and the defense system enhanced to secure the recently gained independence. In 229 B.C. a large sum was needed from the citizens to pay off the soldiers of the commander of Macedonian forces in Attica and liberate the fortresses.⁴⁷ Immediately after this the Athenians started restoration work of the city and port defenses.⁴⁸ In both cases *ἐπιδόσεις* were needed along with *εἰσφοραί*.⁴⁹ In the second century Athens no longer had possibilities for large-scale military undertakings.⁵⁰ On the other hand, enhancing the defense system or securing

⁴⁵ See Osborne (above n. 41) 144.

⁴⁶ For instance *IG II/III*² 2334 from the mid-second century, honorary decree for those who participated in an *ἐπίδοσις* for the construction work of a theatre.

⁴⁷ Habicht (above n. 15) 174.

⁴⁸ Habicht (above n. 31) 82.

⁴⁹ *IG II/III*² 715, 744, 835.

⁵⁰ Habicht (above n. 15) 199.

the corn supply was apparently not even needed. The Attic countryside generally did not come under threat in the wars of the 2nd century (the First and Second Macedonian war), and the forces of Rome offered military security.⁵¹ It is very much possible that εἰσφοράι vanished at some point after the 220's. When a greater amount of money was needed on each occasion mainly for building work it seems probable that εἰσφοράι became unnecessary. Extending their usage was no longer required, because ἐπιδόσεις were already available, and it appears that the wealthy citizens and foreigners of Athens were still willing to use their own money for the good of the city.

On the basis of what I have presented above, it is clear that the disappearance of εἰσφοράι affected the tax obligations of both citizens and foreigners, and no distinct actions were needed concerning the foreigners' payment of εἰσφοράι. Even though this development did not affect foreigners only, it is evident that the disappearance of εἰσφοράι had a significant influence on their tax responsibilities.

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⁵¹ Habicht (above n. 15) passim.