

TAXATION IN BIBLICAL ISRAEL

Robert A. Oden, Jr.

ABSTRACT

This essay represents an initial attempt to provide a comprehensive account of the systems of taxation described and/or mandated in the Hebrew Bible for various periods in ancient Israel. Beyond this preliminary descriptive task, a concentration here is upon the ethical evaluation of these taxation systems—evaluations both according to voices within the Hebrew Bible and according to the general criteria of freedom, equity, and distributive justice.

INTRODUCTION

In a recent and influential account of the social history of ancient Greece, M. M. Austin and P. Vidal-Naquet argue that this society's taxation systems are "revealing not only of their economic mentality but of the whole system of values on which the Greek city was built" (1977: 121). The argument is hardly limited to ancient Greece. It can be extended to the claim that a study of taxation within any culture is similarly significant and similarly revealing. This claim is just what lies behind the statements of Ronald M. Green that "at its heart taxation is a moral issue," that "behind the mute figures of tax tables lie important moral decisions about social values, about fairness and justice" (1983: 12). This same claim is what prompts the present inquiry into taxation in ancient Israel.

That such an inquiry has been attempted rarely before is perhaps unfortunate but is undeniable. Both general histories of ancient economies and specific studies of aspects of ancient Israel's fiscal life lament the absence of any comprehensive account, however preliminary and sketchy, of taxation in biblical Israel. Thus, among historians of ancient economics, Fritz Heichelheim notes that "a cautious and thorough comparative study of Israelite public finances . . . is sadly missing" (1958: 462). Though much more work has been done on this issue for later Judaism,¹ biblical scholars have echoed Heichelheim in observing the absence of any full descriptions of Israelite taxation in recent work. To cite but one example, in his useful study of Old Testament tithes, to which we will return below, H. Jagersma begins by noting that he is contributing to "a rather neglected field of research," one which might best be prefaced by a thorough account of "the very complex problems of taxation [in Israel] in general" (1981: 117).² If it is the case that bare, descrip-

tive accounts of Israelite taxation are not to be found, it is obvious that equally absent are studies which both describe and begin the task of ethically evaluating the various types of taxation in biblical Israel.

The goal here, thus, is to begin both these tasks—to describe provisionally the various types of taxation evidenced in the Hebrew Bible and to suggest some methods according to which these types might be morally evaluated. In what follows, Israelite taxation will be treated topically, according to the different types of taxes described or legislated in the Hebrew Bible. The discussion of each type of tax will conclude with a brief summary of the ethical implications of that tax, chiefly according to the criteria of equity and distributive justice; and the entire essay will end with a summary of the results of these separate evaluations. Both in the overall scheme here and within the discussions of individual types of taxes, the treatment will be largely historical. That is, I will cover each type of tax as these are made known to us in the historical course of the development of the literature now in the Hebrew Bible; and the separate complexities of each individual type of tax will also be covered in something like historical sequence.

As will soon become clear, one of the characteristics of taxation in ancient Israel is the comprehensiveness of the various taxation systems utilized in different periods and to meet different needs. This is perhaps less revealing than it might initially seem when we realize that “Israel in the biblical period” refers to several different types of communities and to these communities in a period of about a millennium. The period surveyed here is thus about five times as long as is the age of the United States; and hence we ought to expect that a number of different taxes will have obtained in biblical Israel.

TYPES OF TAXES IN ANCIENT ISRAEL

Prefatory Matters

In his very fine study of Jewish taxation over the entire period of Jewish history, Menachem Elon offers a definition of taxation which is that adopted throughout this essay. According to this definition, “tax is a compulsory payment, in currency or in specie, exacted by a public authority, for the purpose of satisfying the latter’s own needs or those of the public, or part of the public” (1975:663). It is worth accenting here at the outset, even at the expense of some repetition, that so defined taxation is a phenomenon met often and in many forms within ancient Israel. This needs to be said because it has sometimes been denied that there is such a thing as taxation at all in biblical legislation (see de Vaux, 1961:140). The argument which denies taxation to the Hebrew Bible runs as follows: but for the occasional instance of royal extortion, all revenue raising in the community of biblical Israel was purely volun-

tary; it was never compulsory, and hence never taxation. This argument cannot stand. As we will see, the phrasing of the taxation laws in the Hebrew Bible often gives some appearance of voluntariness. However, this voluntariness is only nominal, since payments of various kinds were a prerequisite for those who wished to remain full members of the ancient Israelite community. As Max Weber correctly observed, those who did not pay the tithe, for example, suffered “ritual declassification” (1952:360); that is to say, they were removed from the religious community.

Related to the argument which denies the presence of any taxes in ancient Israel are statements claiming that Israel began and/or remained essentially an egalitarian community of the rarest sort, one which abandoned this egalitarianism only because of foreign influences. Very recently, for example, Norman Gottwald has alleged that “in its initial form, Israel’s socio-economic relations were egalitarian in the sense that the entire population was assured of approximately equal access to basic resources. . . . Political hierarchy, introduced by the monarchy, gave impetus and protection to ‘creeping’ social stratification” (1976:465). Such arguments, Bernard Lang wisely reminds us, are not new; they rather belong to a tradition of blaming most of Israel’s woes on the “progressive ‘Canaanization’” of the native community (1982:48). It is also Lang who correctly states that it is “wishful thinking” to find in early Israel “an originally classless and egalitarian society” (1982:48).

Two final matters require some treatment here before we can turn directly to the types of taxes in ancient Israel.³ The first of these is the issue of how completely many of the taxes legislated in the Hebrew Bible could have been or were actually put into practice. In the absence of a complete knowledge of ancient Israel from extra-biblical sources, an adequate answer to this question cannot be given. However, what evidence there is suggests that Baron is quite right when he observes that most biblical laws have an “extremely idealistic and doctrinaire slant” and that they were “enacted by classes which had the right to do so, but had no power to carry them out” (1952:1, 76). This issue is one to which we will return, especially in the discussion of the Sabbatical and Jubilee Year laws.

Finally, with regard to prefatory matters, that which has become a truism in the study of ancient Israel is something which will be observed here: that for this religious community any division between royal and priestly, between the palace and the temple, between secular and religious taxes is impossible. There was in ancient Israel “no distinction between the king’s revenues and those of the kingdom,” and “only a theoretical distinction between the national and religious revenues” (de Vaux, 1961:139). The Temple, for example, was a state sanctuary, built and maintained by the king. As late as the time of Ezekiel in the sixth century BCE, the “prince” (*nasi*) is the one who collects all the offerings from the people and then sponsors all the cultic activities (Ezek. 45:13–17). So too, the king felt free to withdraw funds from the trea-

suries of both the palace and the temple and to have his own servants oversee the collection of Temple offerings (1 Kings 15:18; 2 Kings 12:4–16, 22:3–7; see de Vaux, 1961:139). The priests in ancient Israel were clearly royal employees, subject to the orders of the king (Pedersen, 1940:257; Weber, 1952:163; Levine, 1976:688–689), and they were themselves supported by taxes paid to the state sanctuary.

A. Forced Labor. As often in the ancient Near East generally,⁴ one of the ways in which national projects were financed in biblical Israel was through the utilization of forced labor. That forced labor is a type of taxation, indeed, perhaps the basic and original tax, hardly needs to be established; but it is worth noting that Heichelheim's survey of ancient economics includes forced labor among the fundamental taxes of antiquity (1958:176), and that the biblical word for "forced labor," *mas*, is now the modern Hebrew term for "tax."

Mas was a tax employed in various eras within ancient Israel.⁵ This use perhaps began in the reign of David, though the consensus among modern scholars is that David used forced labor "on a modest scale" (Noth, 1960:211). 2 Samuel 20:24 mentions among David's officials one Adoram or Adoniram (McCarter, 1984:433) as the official "over the forced labor" (*al hammas*). Though it is sometimes argued that this is a later insertion based upon the reign of Solomon (Gray, 1970:134), there is no solid reason for removing Adoram/Adoniram from among David's men (McCarter, 1984:433–434). It is also possible that David's infamous state census (2 Sam. 24) was carried out for a purpose related to the *mas* (Myers, 1965b:146; Rainey, 1970:199); but it will be argued below that a different rationale for the census accounts for its repercussions.

There is no doubt about the use of forced labor under Solomon and his successor. 1 Kings 4:6 mentions Adoniram again as the Solomonic official in charge of the *mas*. 1 Kings 5:27–28 (English 5:13–14) describes the *mas* as a force of thirty thousand men sent in monthly relays to Lebanon, a force raised out of "all Israel" (*mikkol-yisrā'el*), while 1 Kings 9:20–22 alleges that Israelites were exempted from this force and that Solomon used only foreigners still residing in the land for this purpose. The latter passage is most often judged to be later apologetic which wishes to exonerate Solomon from the apparent outrage of enforcing the *mas* upon native Israelites (Pedersen, 1940:67; Montgomery, 1951:137, 210; Weber, 1952:435, n. 9; de Vaux, 1961:142; Heaton, 1974:58; Hauer, 1980:66; and especially Rainey, 1970:191).⁶

The revolt against Rehoboam after the death of Solomon is clearly portrayed in the Hebrew Bible as occasioned by Rehoboam's decision to continue and increase this use of forced labor (1 Kings 12). This puts a temporary end to biblical accounts of the *mas* form of taxation, but the tax then shows up in later material. Jeremiah accuses Jehoiakim of using forced labor to build a house for himself at the turn of the seventh to the sixth century

BCE (Jeremiah 22: 13–18), and there is now a seventh-century seal which refers to one Pellaiah as “the one in charge of forced labor” (*šr ‘l hms*) (see McCarter, 1984:434 with the reference there to Mettinger, 1971).

As will be the case with some frequency in this survey, a fair evaluation of the Israelite use of this first tax is difficult in the absence of a complete account of its operation. However, we can here, as we will again below, discuss the group upon whom the tax of forced labor was levied and the use of the labor thus conscripted. If the biblical account which attributes to Solomon the raising of *mas* out of “all Israel” is to be credited, then the forced labor tax does fulfill the criterion of equity in the strictest sense. However objectionable such service may have been, it was at least, in this reading, visited upon all equally. Of course, this will not be the case if we are rather to give greater standing to those texts (e.g., 1 Kings 9: 20–22) which claim that the *mas* was levied only upon resident foreigners. The use to which the tax was put, both in the earlier and the later periods, is primarily royal building projects, both the Temple in Jerusalem and royal residences for Solomon and Jehoiakim. In the final section of this essay, we will discuss the extent to which such use of tax revenues meets various moral criteria.

B. The Royal Taxation System. A full account of the various taxes employed by any of Israel’s kings in any period is not to be found in the Hebrew Bible. Clear is the fact that the kings were large landowners who often increased their personal fortunes during their reigns (de Vaux, 1961: 124; Heaton, 1974: 50–51). Only occasionally, however, as when 1 Samuel 30:20 records the personal plunder granted David after a battle with the Amalekites, do we hear much about how this occurred.

The most complete account extant of a royal taxation system in ancient Israel is that given for the reign of Solomon.⁷ This is presented in 1 Kings 4:7–19, where we learn that the land was divided into twelve administrative districts, each under the control of a governor or “prefect” (*niššab*) and each responsible for providing supplies to the king and his household for one month a year. Such a royal taxation system appears to have been borrowed by Israel from Egypt (Redford, 1972; Heaton, 1974: 51, 59–60), though Alberto R. Green (1979) has recently argued that the influence is rather in the opposite direction.

Initially, the chief significance of this twelve-district system is its demonstration that by the tenth century BCE there is “direct royal control of taxation” (Gottwald, 1979: 371). Our assessment of this royal tax is made difficult in two ways. First, though it has been argued that it is “probable” that under this system “the taxes were collected from each district in accordance with its size and prosperity” (Aharoni, 1967: 280), there is no direct indication in 1 Kings 4:7–19 that such proportionality was in fact observed in the collection of these taxes. Second, the most straightforward reading of this passage appears to omit Judah from among those areas owing taxes. The text can be, and has been, read so that it implies the inclusion of Judah,⁸ but most

biblical scholars have taken 1 Kings 4: 7–19 to mean what it appears to mean, that Judah was not included among the tax-paying areas (de Vaux, 1961: 135; Noth, 1960: 212, n.2; Van Seters, 1983: 302). If this is the case, then this particular tax is one of striking inequity, since the very area which benefited the most from the tax was exempted from paying it. That the tax burden was considerable seems a correct conclusion from the expenses recorded for the household of Solomon (i.e., his family and all his officials [Gray, 1970: 136]), though whether, as Bright argues (1972: 217), it placed a “terrific strain” on Israel seems impossible to affirm. However, that the two Kingdoms of Judah and Israel divided forever after the reign of Solomon does support the conclusion that this royal taxation system was felt to be manifestly unjust.

C. Emergency Tribute Levy. The Hebrew Bible contains several, very brief accounts of taxes raised in the crisis situations of war, taxes meant to enable the kings of Israel to pay a tribute exacted of them by an enemy. Despite the brevity of these accounts, they merit a special place in the present essay because the group taxed in these accounts is a restricted one.

Perhaps the most interesting of the tribute taxes is that in response to the demand from the eighth-century Assyrian king Tiglath-Pileser III. This demand is met by the Israelite king Menahem’s levying a tax of fifty shekels upon “all the wealthy gentry” (*kol-gibbôrê haḥayil*) of Israel (2 Kings 15: 19–20).⁹ Similarly, the tribute demanded of Jehoiakim by the Pharaoh Necho at the end of the seventh century BCE is met by taxing Judaeans according to their “wealth” or “valuation” (*erek*) (2 Kings 23: 33–35). Here, we seem to meet a tax in which a revenue which benefits all—the lands of Israel and Judah are spared, at least temporarily, the destruction which conquest by Assyria or Egypt could mean—is exacted in an emergency only from those with the readiest ability to pay. This means that this tax recognizes a kind of proportionate equity which has been seen by many to be a fair interpretation of the central moral requirement of equity in taxation (Green, 1983: 16).

D. Head/Poll Tax. An account in Exodus 30: 11–16 of the procedures to be followed in taking a census of the Israelites notes that every Israelite so counted is to pay a fixed tax of one half shekel. The passage indicates that this poll/head tax is limited to those twenty years of age and older, but it gives no hint about the frequency of the tax. A similar tax seems described in Nehemiah 10: 33–40 (English, 10: 32–39). Here, part of Nehemiah’s code is the agreement that all are to contribute one-third shekel to “the service of the Temple” (*la’ābodat bêt ’ēlohênû*), a contribution which is explicitly indicated to be an annual tax. The difference in the amount of this tax—a half shekel in Exodus, a one-third shekel in Nehemiah—has been explained plausibly on the basis of the difference between the traditional valuation of the shekel and that which obtained under the Persians (Myers, 1965a: 178–179).

As the emergency tribute tax described above is clearly based upon some observation of proportionate equity, the head/poll tax is as clearly based upon

strict equity. Indeed, such equity seems accented in the Exodus account of the tax: “the rich (*he’āsîr*) shall not give more, and the poor (*haddal*) shall not give less than the half shekel” (Exodus 30: 15). But the strict equity demanded for this tax is less a result of any reflection upon the ethical requirements of taxation than it is a result of the ritual background of this head tax: an equal payment is required of all in order to avert the plague which would otherwise result from taking a census without observing the sacred rules which accompany such a risky procedure.

As is the case with most taxes mentioned in the Hebrew Bible, the revenues raised by this head/poll tax are paid directly to the Temple. They will thus have been used to support the priestly officials and the general ritual activities of Israel’s state sanctuary.

E. Sabbatical Year, Jubilee Year, and Gleaning Rights. Though it may occasion some initial surprise, some reflection upon the laws dealing with the Sabbatical Year,¹⁰ the Jubilee Year,¹¹ and the rights to glean fields indicates that these are legitimately treated as taxes. Each results in the loss of revenue for certain groups, and in benefits to other groups.

The “Sabbatical Year” (*šēnat šabbātôn*) is named as such only in Leviticus 25, but the briefer account in Exodus 23: 10–11 is usually considered to be the oldest mention of this law (Wacholder, 1976: 762). The passage indicates that on the seventh year the land (whether this means the entire land at once, or rather separate properties each according to their own cycles is not indicated [Childs, 1974: 482]) was allowed to rest and the wild animals and the “people’s poor” (*‘ebyōnē ‘ammekā*) are allowed to eat of what the land produces. Leviticus 25: 2–7 mentions only the requirement to let the land rest, while Exodus 21: 1–11 adds provisions according to which Hebrew male slaves are freed in the seventh year, like the year of “release” (*šēmitā*) in Deuteronomy 15.

According to the account in Leviticus 25: 8–17, 23–25, the Jubilee (*yôbēl*) entails the observation of the requirements which obtain for the Sabbatical Year with the additional requirement that all Israelites are to return to their family property, property which may have been temporarily sold.

Deuteronomy 24: 19–22 and Leviticus 19: 9–10, 23: 22 indicate that whenever fields are harvested they are not to be harvested with the sort of efficiency which modern farming techniques consider mandatory. Rather, the so-called gleaning rights belong to the unfortunate among Israel, the resident foreigner (*gēr*), the orphan (*yātôm*) and the widow (*‘almānā*) in Deuteronomy, the poor (*‘onî*) and the resident foreigner in Leviticus.

Though Wacholder speaks with some hyperbole when he labels these laws “the most radical social legislation prior to the twentieth century” (1976: 762), he is essentially correct. The provisions for the Sabbatical Year, the Jubilee Year, and the gleaning rights all represent welfare taxation systems according to which landowners and slave-owners are required to give up income they

might otherwise expect for the benefit of those classes otherwise without protection in ancient Israel. However, though some have attempted to argue that all this legislation is not “utopian speculation” (e.g., van Selms, 1976: 497–498), it is very difficult to prove that any of these welfare taxation systems was in fact put into regular practice. In general, the research done in this area indicates that the Sabbatical Year may have been observed occasionally but only occasionally (Weber, 1952: 68; de Vaux, 1961: 175; Childs, 1974: 482) and the Jubilee Year perhaps never (de Vaux, 1961: 176). Still, even as intent, these taxes do meet the ethical requirement of distributive justice as fully as does any tax encountered in antiquity.

F. First Fruits and Other Offerings. Anything like a complete account of the many kinds of offerings required of Israelites in the biblical period is both impossible and inappropriate in the present context.¹² That these are mostly or entirely best interpreted as taxes is clear. As Elon argues in his excellent study of Jewish taxation generally, if we include in the definition of taxation any sense of “an imposed duty to contribute toward the needs of an individual or of the public,” then all biblical offerings qualify as taxes (1975: 663–664). In general, all such offerings become priestly income. Thus, Deuteronomy 18: 1–8 indicates that “priests’ due from the people” includes parts of some sacrificial animals, the first fruits of grain, wine, and oil, and additional offerings. So too Exodus 23: 19 mandates that the first fruits of the ground are to be brought to the sanctuary. Numbers 18: 8–32 includes a comprehensive list of the many offerings which are the “portion” (*mašhâ*) and “perpetual due” (*hoq-’ôlām*) of Aaron and his descendants. The results of the laws in these and other passages (e.g. Lev. 6: 8–7:38) were such that Israelite priests were “abundantly endowed with gifts” (Haran, 1978: 127).

Little is known about the bases according to which what sort and quantity of offerings were required of various groups within Israel. According to Deuteronomy 16: 16–17, while no one is to come to the central sanctuary “empty-handed” (*rêqām*), everyone is to give according to his own receipt of gifts from the god of Israel. There is, then, a tacit sense of proportionate equity here. With regard to the use of these offerings, it has been shown above that they are basically used to finance the running of the state sanctuary and to provision its clergy.

Before turning next to a description of the tithe tax, I might here include under the heading of offerings the little we know about any additional taxes in ancient Israel. Several passages note the royal use of money given to the state sanctuary to finance repairs to this building (e.g., 2 Kings 12: 5–6 or 2 Kings 22: 4). This would seem to indicate that in addition to agricultural offerings, Israelites often gave other funds to the sanctuary. It is also possible, though uncertain, that the conclusion to the story of Naboth’s vineyard (1 Kings 21: 1–16) demonstrates that the land of one convicted of a serious crime went to the state as a kind of tax (Pedersen, 1940: 69).

G. *Tithes*. Probably the most comprehensive and productive taxes in ancient Israel are those that come under the heading of the “tithe” *ma’āšer*.¹³ Formally, a tithe is “the tax representing 10 percent of the total produce of farming and cattle-breeding” (Noth, 1968: 137), whose main purpose was “the maintenance of the Temple and its personnel” (Weinfeld, 1971: 1158). Though it is not known if *ma’āšer* was primarily a conventional term or if it actually represented, as the name suggests, a tax of ten percent (Jagersma, 1981: 117), it is clear that the tithe as a standard tax on agricultural produce has a long history in the ancient Near East.¹⁴

There are a few references to the practice of the tithe tax prior to the Deuteronomistic legislation associated with Josiah’s reform in the seventh century BCE. All of these, however, may be post-Deuteronomistic reflections inserted into traditional materials (Pedersen, 1940: 312). Genesis 14: 20 mentions that Abraham gives to Melchizedek “a tenth of everything” (*ma’āšer mikkol*) after the latter blesses Abraham, and Genesis 28: 22 refers to Jacob’s vow at Bethel to put aside a tenth for the god of Israel for ever. And Amos 4: 4 notes that sacrifices and tithes were regularly brought to Gilgal and Bethel. Unlike the later tithes, the tithes in this material may well have been purely voluntary, and thus not obligatory taxes as are the tithes in Deuteronomy and beyond (Jagersma, 1981: 117–118). Finally, among materials which might be from pre-Deuteronomistic sources, 1 Samuel 8 mentions among the ways of kings that kings will take a tithe of produce, flocks, and slaves for themselves (1 Sam. 8: 15, 17), and a Greek text of 1 Samuel 1: 21 reflects a reading which includes a tithe with the other annual offerings brought to the sanctuary by Elkanah and his family (see McCarter, 1980: 55).

The above references aside, the primary tithing laws are to be found in Deuteronomistic and Priestly materials. Part, of course, of the reform associated with Josiah and reflected in the Book of Deuteronomy was the centralization of the cult, and hence the centralization of taxation.¹⁵ Indeed, it has recently and persuasively been argued that the clearest motivation for this reform was competition between Levites and the king over access to the tithe tax from farmers (Claburn, 1973; cf. Smith, 1971: 51, and Gottwald, 1979: 727, n. 94). All of the tithe laws in Deuteronomy are related to meals, and all are obligatory and hence taxes (Haran, 1978: 109–116). The central passage here is Deuteronomy 14: 22–29, which provides general regulations for the payment of tithes to the central sanctuary. These regulations would mean that the now demoted country Levites¹⁶ would be largely deprived of regular income. Therefore, Deuteronomy 14: 28–29 adds the provision for the so-called “third-year tithe,” according to which Levites, resident foreigners, orphans, and widows are the beneficiaries of a tithe every third year (see von Rad, 1966: 103).

The two key passages in the Priestly materials are Leviticus 27: 30–33 and Numbers 18: 21–32.¹⁷ The former distinguishes between tithes on the products of the land, which could be redeemed by the payment of an additional one-fifth, and the tithe on animals, which belonged to Yahweh and could

not be redeemed. The latter passage states that the tithes belong to the Levites as their payment for their cultic service and that the Levites in turn are required to give “a tithe of the tithe” (*ma’āšer min-hamma’āšer*), as if it were a tithe of their own agricultural products, to the priests. In both passages, the payment of the tithe is plainly not a voluntary vow but rather a tax obligation (Oppenheimer, 1977: 25).

From the period of Nehemiah’s activity in Judah, the late fifth century BCE, there are several indications of difficulties in the collection of tithes. The agreement which Nehemiah forced upon the community and which all agreed to obey includes provisions for the collection and spending of tithe income (Neh. 10: 33–40). The tithes here again belong to the Levites, who are also entrusted with their collection. However, in this collection they must be accompanied by the fully qualified priests to ensure that the tithe of the Levites’ tithe is correctly given over to the Temple. During Nehemiah’s second trip to Judah (ca. 432 BCE), the same issue comes up again. Nehemiah now learns that the Levites have not been receiving their due and hence have left Jerusalem. He therefore collects the Levites together, has “all Judah” bring to the Temple treasuries their tithes, and appoints reliable officials to oversee the distribution of the tithes to the Levites and the priests (Neh. 13: 4–14; see Myers, 1965a: 209–214).

In a sense, the materials in the Hebrew Bible dealing with the tithes seem to indicate an adherence to strict tax equity. A flat ten percent (if in fact *ma’āšer* is meant literally) is levied on all. However, since the income taxed is always agricultural income, the burden of the tithe would seem to fall unequally upon farmers. Thus, the tax may well have “contributed to the poverty and destitution among the rural population” and “at the same time increased the wealth and furthered the upsurge of royal functionaries” (Jagersma, 1981: 126). However, this argument depends upon a sort of strict distinction between an urban and a rural population with which we are today accustomed but which is perhaps less generally applicable in ancient Israel (Baron, 1981: 45–47). For most of Israel’s history, much the greater part of the population was engaged in some sort of agriculture and hence subject to the tithe tax. The beneficiaries of this tax, with the sole exception of the brief reference in 1 Samuel 8 to the royal appropriation of a tithe, would have been the state sanctuary and its various cultic personnel.

SUMMARY: ETHICAL EVALUATIONS OF ISRAELITE TAXATION

Intra-Biblical Evaluations of Various Taxes

Before turning to a summary evaluation of taxation in Israel according to established ethical criteria, it is important to note that the Hebrew Bible itself contains several witnesses to Israelite responses to various taxes. These

responses can justly be seen as “intra-biblical evaluations” of taxation. They are the more significant when we realize that much of the final editing of the Hebrew Bible was done by groups which received the revenues raised by taxes – for example by priests who were beneficiaries of most of the taxes surveyed above.

If David’s census (2 Sam. 24: 1–17) was for the purpose of taxation, then the disastrous consequences of it (seventy-thousand dead of plague in this traditional tale) surely indicate that those responsible for this narrative saw the religion of Israel as inimical in a fundamental way to taxation. As noted above, many modern scholars have argued that it was indeed such a purpose which prompted this census (Aharoni, 1967: 286; Gottwald, 1979: 158, 363). However, McCarter has very recently demonstrated that it was rather for a strictly military purpose that David’s census was taken (1984: 514). The sacral character of warfare in Israel means that this explanation accounts much better for the consequences of the census than do those interpretations of it as founded on a fiscal motive.

The revolt against Solomon’s successor Rehoboam (1 Kings 12) was unambiguously a tax revolt, as noted above. Rehoboam’s refusal to consider modifying Solomon’s use of forced labor is here presented as the chief reason for this revolt and for the resulting division of United Israel into two separate states. Further, the later apologetic passages which attempt to establish that Solomon used only foreigners as forced laborers similarly reveal strong sentiments against this most basic form of taxation. The passage in 1 Kings 9: 20–22 to this effect has been noted above. The same is evident in the still later apologetic to be found in 2 Chronicles 2: 16–17 and 8: 7–9. About the former, Rainey rightly says that it is “merely an attempt to exonerate Solomon of the responsibility for conscripting true Israelites to do compulsory labor service” (1970: 201).

1 Samuel 8’s account of “the justice of the king” (*mišpaṭ hammelek*; McCarter, 1980: 158), an account which we have seen to include reference to royal tithing, gives equally vivid proof of opposition to a different form of taxation. Though it is standard to see the relevant verses here (1 Samuel 8: 10–18) as considerably later than the rest of the passage, McCarter has plausibly suggested that the passage is rather based upon traditional accounts of the rise of kingship in Israel which stem from prophetic sources (McCarter, 1980: 162, n. 2). This means that the opposition to tithing here belongs with other examples of prophetic denunciation of taxation. The strongest of these is probably Amos 5: 11, where those in power are accused of extorting the poor (*dal*) through taxation, and it is also possible that other, somewhat problematic, passages in Amos reflect a similar complaint (Lang, 1982). Malachi 3: 6–12 is related to such complaints, though here the accusation is not against taxation itself but rather that tithes and offerings have been incompletely given over to Yahweh.

For many, the relative paucity of prophetic denunciations of taxation might seem surprising. There are at least two available explanations for this. First, it should be remembered that the Israelite prophets were not the spokesmen for the unfortunate that they have often been made out to be. Though this is occasionally true, it seems better to see the prophets in this regard as denouncing injustice against the overall standard of justice which they saw demanded of Israel by Yahweh. It is certainly inaccurate to portray the prophets rather as speaking primarily on behalf of the economically disadvantaged. Max Weber demonstrated long ago that “it is out of the question” to regard the prophets either as deriving from or as speaking on the behalf of “proletarian or negatively privileged or uneducated strata” (1952:277). Rather, as Weber again notes, Isaiah was among the foremost men of Jerusalem, Zephaniah was of royal heritage, Ezekiel was an important Jerusalem priest, and even Jeremiah and Amos assumed “that little people understand nothing of religious duties”; the prophets, Weber concludes, “were not, for their part, champions of democratic social ideals” (1952:278). Second, and of even greater importance for the present purposes, it is quite possible that the infrequency of prophetic complaints against taxation ought to be read as an indication either that the tax burden in ancient Israel was not seen as heavy or that whatever the burden the taxation system was seen as a just one—or both.

Ethical Criteria for the Evaluation of Taxes

Biblical reactions to various taxes in ancient Israel aside, how might we today best begin the task of evaluating these taxes according to moral criteria? That this task needs to be begun, rather than continued, is a reflection of the relative neglect into which the discipline of biblical ethics has fallen. It is difficult to find much useful material in biblical studies which examines any area of ancient Israelite life from the perspective of recent advances in moral philosophy; it is the more so to find anything which focuses specifically upon taxation.

The approach followed here is essentially that of Green outlined in his recent “Ethical Issues in Taxation” (1983) and refined and extended in the essay in his introduction to the Focus discussion to which the present study is one contribution. Green here offers six criteria according to which the “moral acceptability of a tax” might be judged (1983: 12). Of these, the criteria of freedom or liberty, of equity, and of distributive justice are the most useful in the application to biblical materials.

A. Freedom or Liberty. According to this criterion, all taxes, of course, are infringements to some degree on freedom. A taxation system which best accords with the requirement of liberty would thus be one in which the overall burden was low and in which there was at least a measure of voluntarism (Green, 1983: 13). As we have seen repeatedly, there was surely just such a

measure of voluntarism in many of the taxes evidenced from ancient Israel. That this voluntarism was in a sense nominal, that a member of the ancient Jewish community was obligated to pay various taxes if he wished to remain in the community, is equally clear; but this degree of voluntarism does correspond closely to the desires of those who wish to accent the criterion of freedom. Secondly, it has also been observed above that the overall tax burden in Israel appears to have been relatively low. The largest possible exception to this was the tithe. Here, Spiro, after demonstrating that any additional taxes represented no major burden, argues that “the tithes are a substantial proportion of a farmer’s produce” (1980: 194). However, as again we have seen, there is no certain evidence that the *ma’āšer* (tithe) actually meant a tenth of this produce. In addition, even if the word does mean a full tenth, a tax of this size is hardly large by many standards. It must be admitted, still, that from several sources in the Hebrew Bible (the witnesses of Malachi and in Nehemiah have been noted above), and even more so in post-biblical sources, there is evidence of more than occasional difficulties in collecting the full tithes.

B. Equity. Green has persuasively argued that the criterion of equity “stands on a plane of its own”; it is “the central virtue of tax policy as justice is the central virtue of society,” such that “however much a tax may satisfy the other values we have mentioned, it is intolerable if it is inequitable or unfair” (1983: 15). But equity, as is well known, is open to various interpretations. Some, for example, have argued for the virtue of strict equity, so that every member of a community pays precisely the same tax (see Green, 1983: 15–16). Among taxes in ancient Israel, the poll or head tax and various offerings were, as we have seen, assessed according to strict equity. But these taxes were quite minor: the head tax was either one-half or one-third shekel, and any one of the many attempts to translate ancient monetary values into more modern equivalents finds this to be a quite low sum.

Those who place a high value on equity more frequently argue for some sort of proportionate equity, such that the members of a community pay not the same amount but rather an amount in some proportion to their own individual share of the entire community’s wealth (see Green, 1983: 16). In ancient Israel, the emergency war tribute tax was levied only upon those recognized to be the economically outstanding citizens, those most able to afford such a payment on very short notice. So too, in the category of offerings to the state sanctuary generally, we have seen that Deuteronomy 16: 16–17 demands from each member of the community an amount in proportion to his material gifts from Yahweh.

The tithe was similarly levied according to a proportional reckoning. However, that the tithe may have represented a far greater sacrifice for some than for others seems a fair assumption. Further, the strict limitation of the tithe to agricultural products again seems to exempt some members of the ancient

Jewish community, perhaps even some of those, as we have seen, who may have controlled a fairly large share of the community's resources.

Interestingly, the limitation of tithes to agricultural products carries with it an additional, and contrary, implication, one of relevance to the issue of proportionate taxation. This implication is as follows: if the tithe tax seems unfairly to burden those involved in agriculture and to exempt the wealthy living in urban areas, it is also true that the tithe exempts those at the bottom of the economic scale who did not have any agricultural products on which the tax might be levied. Thus, tithes, like the emergency war tribute tax, observe in a sense the requirements of a progressive tax, where no revenues are demanded of those with the least ability to pay.

If those not directly involved in agriculture were tacitly exempted from tithe payment, this is not the only tax exemption noted in the Hebrew Bible. 1 Samuel 17:25 makes it clear that the king could grant a tax exemption to those who had performed particularly bravely in battle (McCarter, 1980:304). Esther 2:18 refers to a general tax exemption to celebrate a wedding feast, though it is uncertain whether this would have obtained in ancient Israel. Finally, priests and Levites were exempted from taxes in a later period, as were rabbis in the post-biblical period (Weber, 1952:359, 393; Elon, 1971:841).

C. Distributive Justice. The final moral criterion especially useful, if not without complexities, is that of "distributive justice." According to this criterion, any system, even if it met the other criteria noted here, would be fairly judged inadequate if it failed to make provision for those who, by birth or for other reasons, did not have access to a share of the community's wealth (Green, 1983:17).

Several of the taxes surveyed above were plainly designed to meet just this need. Thus, the Sabbatical and Jubilee Year laws were written so that landowners and others gave up something like a seventh of their income (after other taxes had been paid) for the benefit of resident foreigners, widows, and orphans. The inclusion of the resident foreigner (*ger*) in this standard list of the unfortunate is particularly significant, since it means that distributive justice in ancient Israel was extended beyond even the formal Jewish community. The third-year tithe in the Deuteronomistic legislation was similarly designed to ensure that taxation was used for the benefit of those with limited or no economic resources.

Finally, what of all the tax funds which accrued to the Temple and to the professional religious personnel? In a straightforward, fiscal sense, these taxes (offerings, regular tithes, etc.) would seem to have no bearing upon distributive justice. But in the setting of the ancient Jewish religious community, they do. The aim of these taxes was to ensure the regular and continuous operation of the ritual life demanded of Israel by Yahweh. In a sense, therefore, the wholeness or prosperity in the fullest sense (*šālôm*) of every member of this community was the benefit of these taxes. It therefore seems correct to

conclude that distributive justice in the most profound, religious sense was the explicit aim of all those taxes whose revenues went to support the sanctuary and its services.

Among the observations with which this essay began was that the length of time covered here would mean that a great variety of different individual taxes and taxation systems are witnessed for biblical Israel. Given the number and variety of these taxes, it is perhaps not surprising that a number of moral criteria useful in the evaluation of taxation can be applied with little stretching to ancient Israel. Still, remarkable is the fact that several of these moral criteria are directly and repeatedly addressed from within this religious community. Given the central place of justice within ancient Judaism generally, however, this is in the end not so much remarkable as predictable.

NOTES

1. On the legal and moral issues raised by the truly vast discussion of taxation in post-biblical Judaism, see Elon (1975: 665–702), Spiro (1980), and Jaffee (1981), with the sources mentioned by each.

2. Similar laments are to be found in Baron (1952: I.326, n. 17), de Vaux (1961: 139), and Elon (1971: 840; 1975: 665).

3. It might be noted here that the present study is devoted almost entirely to individual taxes and to taxation systems for which there is evidence in the Hebrew Bible. I do not pretend to give anything like a comprehensive treatment to Israelite taxation as this might be evidenced by non-biblical materials. There is some of this latter evidence, but only little at the present, and it is of uncertain bearing upon the central concerns of this essay. For example, the eighth-century BCE Samaria Ostraca are often read as tax receipts (Noth, 1960: 213, n. 4; de Vaux, 1961: 126; Baron, 1952: I.77), but very different interpretations of these ostraca are also quite possible (Rainey, 1979).

4. For accounts of the utilization of forced labor in the ancient Near East outside of Israel, especially in Mesopotamia, see de Vaux (1961: 141), Heaton (1974: 57), Rainey (1974: 192–197), and Brinkmann (1980).

5. Full studies of the Israelite use of forced labor (*mas*) may be found in Noth (1960: 210–211), Heaton (1974: 57–58), and especially Rainey (1970).

6. An argument which has been used in the attempt to reconcile 1 Kings 5: 27–28 (English, 1 Kings 5: 13–14) with 1 Kings 9: 20–22 is to make a distinction between *mas* and *mas 'ōbēd*, such that the former refers to temporary, the latter to permanent, forced labor. This distinction seems impossible to maintain in the face of more recent evidence (Elon, 1971: 840–841; Rainey, 1971: 191).

7. On Solomon's taxation districts, see Montgomery (1951: 119–126), Aharoni (1967: 273–280), Gray (1970: 134–140), Bright (1972: 273–280), Heaton, (1974: 47–60), and Mettinger (1971 [I have not had access to this volume]).

8. A Greek text of 1 Kings 4: 19 reads “and there was one officer in the land of Judah” (Aharoni, 1967: 279). In addition, some scholars read the conclusion to the

MT of 4: 19 as a reference to one official "over the home district," i.e., Judah (Montgomery, 1951: 122; Gray, 1970: 135, n. j).

9. On the understanding of the phrase *kol-gibbôrê hahayil*, see Montgomery (1951: 450), Weber (1952: 19), Baron (1952: 61), de Vaux (1961: 69), and McCarter (1984: 173).

10. For general accounts of the laws dealing with the Sabbatical Year, see de Vaux (1961: 73, 173–175), Noth (1965: 183–193), and Wacholder (1976: 762–763).

11. On the Jubilee Year, see de Vaux (1961: 175–177) and van Selms (1976: 496–498).

12. See the extremely useful studies of Milgrom (e.g., 1976b and 1976c, and the others noted there) on the entire subject of sacrifices and offerings, their uses and theology in the Hebrew Bible.

13. General studies of the tithes in the Hebrew Bible include those of Eissfeldt (1917), Schmidt (1962), Weinfeld or Wischnitzer (1971), Oppenheimer (1977: 23–51), and Jagersma (1981).

14. For the utilization of tithes prior to and outside of Israel, see Heichelheim (1958: 174), Eissfeldt (1962), and Jagersma (1981: 116).

15. Accounts of Josiah's reform, which has generated an enormous literature from biblical scholars, can be found in any of the standard histories of ancient Israel. See, for example, Bright (1972: 316–321).

16. The meaning and uses of the terms "priests" and "Levites" in various periods within ancient Israel and in various strata of tradition in the Hebrew Bible is a notoriously complex issue, one which has received lengthy treatment beginning especially with Wellhausen in the nineteenth century. For a brief summary of the many issues here, see briefly Zimmerli (1983: 456–459). For the periods of most material discussed in the present essay, it is best to think of all priests as Levites, but not all Levites as priests. That is, all priests belonged to the Levitical line; but following the Deuteronomistic reforms, priests were those who were fully qualified for temple service, while Levites became second-class priests, whose functions were largely limited to assisting the priests proper.

17. For summaries of the tithe tax in priestly legislation, see Spiro (1980: 94) and Haran (1978: 109).

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