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THE EVOLUTION OF THE *EISPHORA* IN CLASSICAL ATHENS

The Athenian state sometimes levied a direct tax, the *eisphora*, to meet civic needs, especially in war time.[1] The administration of this tax during the classical period has been the subject of much scholarly controversy over the past two centuries, due to limited and often confusing ancient testimonia and later lexicographical entries. This article seeks to clarify the relation between the arrangements for collecting the *eisphora* from citizens before and after the reforms of 378/7 B.C. It will argue that the reforms of 378/7 were more fundamental and significant than is commonly appreciated. Before this time, the wealthy Athenians upon whom the tax fell probably each paid an equal amount in tax, regardless of differences in wealth among them. Only after 378/7, within the newly established symmory system, did Athenians require wealthy citizens to submit assessments (*τιμήματα*) of their wealth, which were then subject to scrutiny, and tax them in proportion to these; this innovation may have been modelled on the arrangements attested in 394/3 for metics liable to the *eisphora*. The initial purpose of the citizen symmories established in 378/7, in fact, was probably not to provide a framework for administering the *proeisphora*, as many scholars have argued, but rather to make it possible to determine the wealth of rich citizens and tax them in proportion to this.

THE *EISPHORA* BEFORE 378/7 B.C.

Scholars have commonly assumed that before 378/7 the *eisphora* was levied, as it was later, on the basis of a man's wealth as declared on his *τίμημα*, and was proportional to this.[2] While this appears to have been the case for metics by 394/3 as we shall see, it would be a mistake to assume that citizens and metics were treated identically as payers of the *eisphora* at this or any time. In fact, before 378/7 there is no reliable evidence that citizens submitted *τιμήματα* of their wealth in connection with the *eisphora* or that the amounts they paid in tax depended on their level of wealth. Let us consider first what information the sources convey concerning the citizen *eisphora* in the period before 378/7 and then turn to the question of the metic *eisphora* in this same period.

The citizen eisphora

Athenian citizens were subject to the *eisphora* at least by 428, when, as Thucydides describes it, this tax was imposed to sustain the city's operations at Mytilene:

[1] Although the *eisphora* was originally levied irregularly and only in time of war, from 347/6–323/2 B.C. a tax of ten talents was imposed annually (*IG* 2^2 244.12–13; 505.14–17) in addition to sporadic war-time levies (Din. 1.69): see Thomsen 1964: 238–42; Brun 1983: 54–5; Hansen 1991: 112.

[2] See e.g. Thomsen 1964: 183; Davies 1971: 593; 1981: 146; Brun 1983: 9; Rhodes 1994: 193; cf. Ste Croix 1953: 34, n. 20. Thomsen (14–23) provides a useful survey of earlier scholarship concerning the *eisphora* before 378/7.

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Προσδεόμενοι δὲ οἱ Ἀθηναῖοι χρημάτων ἐς τὴν πολιορκίαν, καὶ αὐτοὶ ἐσενεγκόντες τότε πρῶτον ἐσφορὰν διακόσια τάλαντα, ἐξέπεμψαν καὶ ἐπὶ τοὺς ξυμμάχους ἀργυρολόγους ναῦς δώδεκα καὶ Λυσικλέα πέμπτον αὐτὸν στρατηγόν.

Now the Athenians, finding themselves in need of additional funds for the siege, having then for the first time themselves paid an *eisphora*, totalling 200 talents, also sent to the allies twelve ships under the command of Lysicles and four others, to collect money from them. (3.19.1)

Thucydides' meaning here is much disputed: some scholars believe that this was the first time ever Athenians paid an *eisphora*; others maintain that this was the first time they did so in the course of the Peloponnesian War; others still propose that this was the first time Athenians paid so great an *eisphora*.[3] While certainty is elusive, it is quite possible, given Thucydides' wording and the absence of compelling evidence to the contrary, that this was indeed the debut of the *eisphora*.[4]

What citizens were liable to this tax? In all likelihood the *eisphora*, like liturgical obligations, fell exclusively on wealthy citizens before 378/7, as it certainly did after this date (Dem. 4.7, 10.37, 27.66). For example, a passage from Aristophanes' *Knights* (424 B.C.), in which Paphlagon threatens the Sausage-Seller, implies that the rich are solely responsible for the tax:

Δώσεις ἐμοὶ καλὴν δίκην
ἰπούμενος ταῖς εἰσφοραῖς.
Ἐγὼ γὰρ εἰς τοὺς πλουσίους
σπεύσω σ' ὅπως ἂν ἐγγραφῇς.

You'll pay me a fine penalty for this, being pressed by *eisphorai*, for I will fix it so that you are registered among the wealthy. (923–6)

The simplest explanation of this threat is that only those who are identified as wealthy are liable to the tax (cf. Thuc. 8.63.4, with 8.48.1). Consistent with this is the way wealthy Athenians invoke their liturgical services and *eisphora* payments in the same breath as the basis for special treatment from the *demos* (e.g. Lys. 21.1–5, with 11–12, 25; 25.12–13; cf. Isae. 5.35–7): just as their exclusive performance of liturgies set them apart from average Athenians, so too apparently did their payment of the *eisphora*.[5] To be sure, a litigant might find it expedient to speak of the entire jury hearing his case—including presumably less wealthy Athenians—as 'pressed by *eisphorai*' (Lys. 28.3–4: 388 B.C.; cf. Isae. 5.37: *c.* 389 B.C.), but this is most likely a rhetorical fiction, designed to rouse all the jurors to anger at his opponent for allegedly stealing public monies in hard times, rather than a social reality.[6]

[3] First time ever: see e.g. Sealey 1984: 77–80. First time in Peloponnesian War: see e.g. Gomme 1956: 2.278. First time so great: see Thomsen 1964: 146; Griffith 1977; cf. Hornblower 1991: 403–4.

[4] On Thucydides' wording, see Sealey 1984: 79–80. While one of the Callias decrees alludes to the tax (ML 58 = *IG* 1^3 52, B 15–19), it may not antedate 428: see Kallet-Marx 1989: 112–13, n. 84. Rhodes (1994: 193) dates the decree to 434/3, but suggests that the *eisphora* may not actually have been levied before 428.

[5] For further indications that payment of the *eisphora*, like performance of liturgies, falls only on wealthy men, see Antiph. 2.3.8; Xen. *Oec.* 2.6; cf. Lys. 27.10. That liability to liturgies and *eisphorai* came only with a certain high level of wealth is also apparent from the fact that a wealthy man who succeeded in concealing his riches could dodge both types of obligations completely ([Lys.] 20.23: *c.* 410 B.C.).

[6] On such fictions, see Markle 1985: 281–3 and Ober 1989: 224. Public speakers after the reforms of 378/7 likewise sometimes invoke the rhetorical fiction that all Athenians are payers of the *eisphora*: see Dem. 2.24; 24.111, 160, 198.

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Ideological assumptions and practical considerations probably worked together to make wealthy Athenians exclusively responsible for the *eisphora*. As Athenians tended to view citizens as either 'rich' or 'poor',[7] it seemed natural to them to require the wealthiest citizens to contribute to the city by shouldering both liturgies and the *eisphora*; this was advantageous, moreover, to the majority that wielded political power under the democracy (cf. [Xen.] *Ath. Pol.* 1.13).[8] This distribution of civic obligations may also have seemed simpler and more efficient than requiring all Athenians to contribute something toward these. In the case of the *eisphora*, which was imposed on an ad hoc basis in response to civic exigencies, it may have been deemed more practicable to seek larger sums from a relatively small number of citizens than to attempt to exact payments from the entire body of citizens.[9] Considerations of simplicity and efficiency may also have been a factor in levying the *eisphora* before 378/7 on each occasion as a fixed amount due from each wealthy citizen regardless of relative wealth, as I propose to demonstrate.

In the numerous references to the citizen *eisphora* in the period before 378/7 there is no hint that the amount a man paid varied with his level of wealth. For example, in the passage quoted above from Aristophanes' *Knights* (923–6), Paphlagon threatens to enlist the Sausage-Seller among 'the wealthy' to make him subject to *eisphorai*, rather than to place him among 'the *very* wealthy', as he might do if wealthy men payed differentially in proportion to their fortunes.[10] More significantly, even when wealthy litigants boast about their civic benefactions in this period, they seek credit simply as payers of the *eisphora* rather than because they have paid *more* in *eisphorai* than other wealthy men. While they speak of being subject to 'many' and 'great' levies, they do not claim any distinction among their peers who also paid the tax.[11] This is especially noteworthy in the case of the speaker of Lysias 21 (*c.* 403/2 B.C.), who provides an itemized accounting of his expenditures on behalf of the city. While he makes a point of his extravagance in performing his liturgies (*καὶ τούτων ὧν κατέλεξα, εἰ ἐβουλόμην κατὰ τὰ γεγραμμένα ἐν τῷ νόμῳ λῃτουργεῖν, οὐδ' ἂν τὸ τέταρτον μέρος ἀνήλωσα*—'Of these sums that I have enumerated, had I chosen to limit my liturgies to the letter of the law, I would have spent not even one quarter', 21.5), he makes no claim to distinction concerning his payment of *eisphorai* of 30 minae on one occasion and 40 minae on another (*ὅμως εἰσφορὰς τὴν μὲν τριάκοντα μνᾶς τὴν δὲ τετρακισχιλίας δραχμὰς εἰσενήνοχα*, 21.3) in the period 411–404.[12] By contrast, after 378/7, when, as we shall see, rich men paid the *eisphora* in proportion to

[7] See Ober 1989: 194–6.

[8] For evidence that the *eisphora* could be levied more broadly within a state, see [Arist.] *Oec.* 2.2.5 (= 1347a), which claims that all the Athenian colonists at Potidaea were made liable to the tax when the city needed funds 'for the war' (*εἰς τὸν πόλεμον*); on the problem of determining when this tax may have been levied, see Thomsen 1964: 41–2 and Moggi 1979.

[9] In 378/7 or some years later, Athenians took this logic one step farther by requiring the very wealthiest citizens to pay in advance the *proeisphora* on behalf of their symmories.

[10] While this may seem to demand too much specificity of a comic threat, note how when Paphlagon threatens to make the Sausage-Seller liable to the trierarchy, he is quite specific concerning how he will make this as expensive as possible (911–18).

[11] 'Many': Lys. 19.29, 25.12; cf. 30.26; Ar. *Eq.* 923–6. The multiplicity is sometimes conveyed simply by the use of the plural *eisphorai*: Lys. 7.31, 18.7; [Lys.] 20.23. 'Great': Lys. 18.7; Isae. 5.41, cf. 37, 45. 'Many great': Lys. 19.57; Antiph. 2.2.12.

[12] On the dating of his expenditures, see Davies 1971: 592–3; cf. Todd 2000: 230 (Table). The fact that Lysias' client mentions specific amounts he has paid in *eisphorai* need not mean that he paid more than other wealthy men; his inclusion of these figures can be explained by his decision to itemize the costs of all his civic expenditures in §§1–5.

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their level of wealth, wealthy litigants who paid more than their peers regularly allude to this.[13]

A possible objection to the view that *eisphora* payments were of a fixed amount on each occasion for all those liable to the tax in this period is that the two amounts mentioned by the speaker of Lysias 21—30 minae and 40 minae—are too large to have been payments required of all payers of the tax. While these are certainly large sums—at least in comparison to those attested in the fourth century[14]—and this speaker is particularly wealthy to judge by his extraordinary list of expenditures on liturgies, we must not assume that *eisphora* payments of this size could only be extracted from the richest of the rich.[15] In fact, wealthy Athenians regularly expended amounts in this range when carrying out liturgies,[16] and the city may well have had to call upon the wealthy in the late and difficult years of the Peloponnesian War, during which Lysias' client paid these large sums, to provide *eisphora* payments that were on the same scale as liturgical expenditures.[17]

Although it may seem odd to the modern observer that the Athenian democracy did not levy the *eisphora* in proportion to a man's wealth in the period before 378/7, this would be consistent, as far as we can tell, with contemporary practices in the liturgical sphere. Magistrates assigned liturgies, including the *choregia* and trierarchy, to wealthy individuals, without adjusting assignments on the basis of relative wealth as far as we know,[18] and, consistent with this, apparently granted exemptions on the

[13] See e.g. Demosthenes' boast to have been the *ἡγεμών* of his symmory (21.157; cf. 27.7, 64, 28.4; Wallace 1989: 487). The speaker of Isae. 6.60 (364 B.C .) lauds three young men who pay *eisphorai* among the Three Hundred—i.e. the group composed of the three wealthiest members of each of the 100 symmories (Ste Croix 1953: 59)—who may have served by this time as the *proeispherontes*; for vaunting by *proeispherontes*, see [Dem.] 50.8–9; Dem. 21.153. Wealthy litigants after 378/7 also rebuke their peers on the grounds that they have allegedly paid less in *eisphorai* than their fortunes warrant: see Isae. 7.39–40; Dem. 21.157; Din. 1.69–70; cf. Pl. *Resp.* 343D, which could be based on Athenian tax arrangements after 378/7 (on the problem of dating the *Republic* and in particular Book 1, in which this passage is found, see Brandwood 1992: 112–15).

[14] Lys. 19.43 (*c.* 388/7 B.C.) gives a total sum of 40 minae for the *eisphorai* paid by a father and son on multiple occasions during the Corinthian War (cf. 19.29, 57). Demosthenes paid only 1,800 drachmae in the ten-year period 376/5–366 (27.37), perhaps in five *eisphorai* (see Ste Croix 1953: 56).

[15] Davies (1971: 593) assumes that such large payments reflect the exceptional wealth of Lysias' client: 'Eisphorai of 1/20 and 1/15, implying a *timema* of 10 tal., are probably too stiff to have been acceptable, even during the Ionian War.'

[16] A trierarchy might cost between 4,000 and 6,000 drachmae (Davies 1971: xxi–xxii; Gabrielsen 1994: 49–50). While some festival liturgies might cost as little as a few hundred drachmae, a lavish *choregia* could entail expenses of several thousand drachmae (Lys. 21.1–5; Davies 1971: xxi).

[17] The Decelean War heightened pressures on the wealthy, who felt burdened by the trierarchy (Lys. fr. 35 Thalheim; Isoc. 18.60) and *eisphora* (Thuc. 8.48.1, 63.1; cf. D.S. 13.47.7, 52.5, 64.4); it comes as no surprise that contemporaries allude to evasion of liturgies (Lys. 21.12; cf. [Lys.] 20.23), especially the trierarchy (Ar. *Ran.* 1065–6; Isoc. 18.60), and of the *eisphora* (Ar. *Lys.* 654–5; cf. [Lys.] 20.23). The city's levying of large *eisphorai* in this period may have been a factor in its decision to lower its liturgical demands on the wealthy through the introduction by *c.* 406 of the syntrierarchy and *synchoregia*. On these innovations, see Davies 1967: 33–4 and Gabrielsen 1994: 174.

[18] According to Dem. 20.19 (355/4 B.C.), *οἱ μὲν τοίνυν πλουσιώτατοι τριηραρχοῦντες ἀεὶ τῶν χορηγιῶν ἀτελεῖς ὑπάρχουσιν* ('the wealthiest men, since they serve as trierarchs, are always exempt from *choregiai*'). While some scholars (MacDowell 1986: 443–4; Hansen 1991: 113; cf. Rhodes 1982: 4) accept this as evidence that the city channelled the wealthiest citizens into trierarchies, this is dubious: [Arist.] *Ath. Pol.* 56.3 speaks of *ἐξ ἁπάντων Ἀθηναίων τοὺς*

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basis of recent service indiscriminately to the wealthy. The general rule by the late fifth century was probably that a performer of the *choregia* could claim a one-year exemption from liturgical service and a trierarch a two-year exemption,[19] and even a very wealthy man, like the speaker of Lysias 21, could evidently lay claim to such exemptions (21.5). The only recourse for a wealthy individual who was unhappy about his assignment to a liturgy and who could not claim exemption from it was to seek on his own initiative to transfer it through the *antidosis* procedure to another man whom he deemed wealthier.[20] Only at this point did the question of relative wealth come into play, and the accuracy of any assessment of this depended on the ability of an individual to ferret out knowledge of his rival's 'invisible' as well as 'visible' wealth. Viewed against the backdrop of these liturgical arrangements, it is not surprising that the *eisphora* at this time likewise did not take into account differences in wealth among the city's rich. In the case of both liturgies and the *eisphora*, it may have seemed to the majority of 'poor' men in the city, who presumably voted in the Assembly on the details of these arrangements, that rich was rich and there was little point in trying to distinguish between wealthy men in bestowing financial obligations upon them.

It could nonetheless be maintained that the surviving references to the *eisphora* in this period give a false impression of the real situation, and that *eisphora* payments actually did vary in proportion to wealth. For the city to levy the tax in this way, however, it would have needed some way to measure citizens' wealth and it is doubtful that it had this capacity at this time. A possible clue that no mechanism was available is the use of the *antidosis* procedure in the liturgical sphere from at least the late fifth century on: because the city did not know how much wealth its most prosperous citizens had, it placed the burden on wealthy men who sought release from service to seek out wealthier candidates to replace them.[21] We have to be careful, however, not to infer too much from this. It is possible, after all, that, while the *antidosis* procedure came into existence at a time when the city had no other means of assessing wealth, it continued to be used even after other methods for doing so had been found: indeed, we know that *antidosis* continued to be used in the area of liturgies even after 378/7 (see e.g. Isoc. 15.4–5; Dem. 21.78–80, 42.1) when—as I will argue below—wealthy citizens probably first began providing τιμήματα of their wealth in connection with the *eisphora*.

A more telling indication that the city did not attempt to measure citizen wealth in this period is the fact that we do not hear of any administrative mechanism through which this might be achieved (e.g. like the later citizen symmories) or of any property

πλουσιωτάτους serving as *choregoi* for tragedies at the Dionysia, and the liturgical records of wealthy Athenians, as Gabrielsen (1994: 177, with 261, n. 11) observes, indicate that they carried out both trierarchies and festival liturgies. Even if we accept Dem. 20.19 as accurate, it may only apply to the situation after the trierarchic symmories were established in 358/7: MacDowell (1986: 443–4) suggests that the generals selected the richest men to serve as trierarchs and to collect contributions from their fellow symmory members.

[19] See Lys. 21.5 and Isae. 7.38, with Rhodes 1982: 2–3.

[20] On *antidosis*, see Gabrielsen 1987a and Christ 1990.

[21] Cf. Finley 1951: 14: 'The *antidosis*, in fact, is wholly unintelligible as an institution except in the absence of other ways of determining a man's wealth.' Evidence of *antidosis* in the late fifth century: Cratin. fr. 290 (after *c.* 425 B.C.: see KA ad fr. 283) uses the word, but not necessarily with reference to the legal procedure; Arist. *Rh.* 1416a28-35, states that Euripides, who died *c.* 406, had been involved in an *antidosis* dispute with a certain Hygiaenon; cf. Xen. *Oec.* 7.3; [Xen.] *Ath. Pol.* 3.4; *IG* 1^3 254 (referring to *antidosis* on the deme level in Icaria *c.* 440–415).

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assessments produced for tax purposes in the citizen sphere.[22] Although a fragmentary decree passed in 415 in connection with the launching of the Sicilian expedition (ML 78 fr. c) contains the words ἀπὸ τῶ τιμέματος (l. 2) and ἐσφέρεν (l. 5), little can be gleaned from this. The sense of τίμημα is obscure here[23] and the phrase in which it occurs does not, in any case, appear to be linked syntactically to ἐσφέρεν several lines later; there is no indication, moreover, that ἐσφέρεν, even refers to taxation in this context.[24]

The use of wealth assessments, that is, τιμήματα, for the *eisphora* after 378/7 has led some scholars to assume this was the practice earlier as well (see above, n. 2), and therefore to interpret earlier references in this vein. This is not warranted, however: Although there are a number of instances in sources antedating 378/7 in which the noun τίμημα or the verb τιμάω refer to the estimation of property value, none of these is linked with the citizen *eisphora*. It is important to keep in mind that the putative value of a man's property could crop up in a variety of contexts: in informal conversation, in the transmission of property from generation to generation, and in legal procedures including *antidosis* and *apographe* where the value of property might be at issue. The mere reference to the value of property in a passage thus need not imply anything about the existence of a state system that elicited property assessments for tax purposes.

Consider, for example, how a client of Lysias in *c.* 388/7 speaks of the declining value of the property of one of Athens' wealthiest families over time:

Καλλίας τοίνυν ὁ Ἱππονίκου, ὅτε νεωστὶ ἐτεθνήκει ὁ πατήρ, πλεῖστα τῶν Ἑλλήνων ἐδόκει κεκτῆσθαι, καὶ ὥς φασι, διακοσίων ταλάντων ἐτιμήσατο <τὰ> αὑτοῦ ὁ πάππος, τὸ δὲ τούτου νῦν τίμημα οὐδὲ δυοῖν ταλάντοιν ἐστί.

Callias, son of Hipponicus, just after his father's death, was thought to have more in his possession than any other Greek, and the story goes that his grandfather valued his own property at two hundred talents; yet the value of this stands today at less than two talents. (19.48)

While τίμημα in this passage has been translated as 'ratable property' or 'tax assessment',[25] the context gives no indication that it bears any meaning other than 'value'.[26] Likewise, when another client of Lysias sometime after 394 accuses his

[22] Ste Croix (1953: 42–5) makes a strong case that the Solonian classes were used only for political purposes in the classical period and not for fiscal ends: 'There is ... not a particle of evidence that this fourfold classification ever had anything to do with liability to or assessment of eisphora, qualification for liturgies, or any other fiscal matter whatsoever' (42). For a critique of Thomsen's efforts (1964: 115–16, and *passim*) to link the Solonian classes to the *eisphora* on the basis of Poll. 8.129–30, see Ste Croix 1966: 92. While demarchs may have been collectors of the *eisphora* in this period (see below in the text), I doubt that they also carried out the much more challenging task of wealth assessment.

[23] Thus Rhodes 1981: 136–7; cf. Meiggs and Lewis 1969: 240.

[24] We must also not read too much into [Arist.] *Ath. Pol.* 39.6, which states that the Amnesty of 403 required 'those in the city to submit to legal scrutinies (*euthynai*) before a court of those furnishing τιμήματα (ἐν τοῖς τὰ τιμήματα παρεχομένοις)'. Rhodes (1981: 470) observes that 'τοῖς τὰ τιμήματα παρεχομένοις is an unparalled expression ... [M]ost have agreed that the reference would be to men possessed of a property qualification, perhaps men in the upper three of Solon's four property classes ... for the use of τίμημα in connection with Solon's property classes cf. 7.iii, 8.i.'

[25] 'Ratable property': Lamb 1930. 'Tax assessment': Todd 2000.

[26] Likewise, there is no hint that ἐτιμήσατο in this passage bears any meaning beyond 'valued'. On the wealth of Callias and his ancestors, see Davies 1971: 254–70.

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opponent of shamelessly undervaluing his property (*τὴν γὰρ οὐσίαν τὴν ἑαυτοῦ ἅπασαν πεντήκοντα καὶ διακοσίων δραχμῶν ἐτιμήσατο*—'He has valued his property altogether at 250 drachmae', 3.24), there is no reference whatsoever to the *eisphora*;[27] the allegedly low valuation could have been offered, for example, in the context of an *antidosis* dispute where men had a vested interest in underreporting their wealth.[28] So too, when a client of Isaeus in a speech of unknown date,[29] who could be looking back to the period before 378/7, refers to Pyrrhus, *ὃς τετελεύτηκε πλείω ἢ εἴκοσιν ἔτη, τρία τάλαντα τίμημα τῷ κλήρῳ ἐπιγραψάμενος* ('who had died more than twenty years before, having written down the value of his estate at three talents', 3.2), there is no reason to assume this valuation was given in connection with the *eisphora*;[30] in fact, the mention of Pyrrhus' death makes it more likely that this figure derived from the written will of the deceased.[31]

What is missing from all of these passages is any explicit link between *τίμημα* and the citizen *eisphora* of the sort we find after the reforms of 378/7. For example, a client of Isaeus in a speech dating sometime after 357/6 asserts, *Καὶ μὴν καὶ αὐτὸς Ἀπολλόδωρος οὐχ ὥσπερ Προνάπης ἀπεγράψατο μὲν τίμημα μικρόν* ('Apollodorus himself did not, like Pronapes, submit in writing a low assessment', 7.39), and goes on to praise Apollodorus for being among the first to pay the *eisphora*, without concealing any of his fortune (7.40).[32] The sole passage before 378/7 to speak of a *τίμημα* in a tax context (Isoc. 17.49, with 41), in fact, refers as we shall see to the collection of the metic *eisphora*, which was probably administered separately from the citizen *eisphora* throughout its history.

According to this reconstruction of the citizen *eisphora* before 378/7, each wealthy man who was liable to the tax paid the same fixed amount as his rich peers whenever the *eisphora* was levied. While this did not take into account that the wealthy were rich to varying degrees, this made the tax relatively simple to administer. The Assembly had merely to determine the total sum needed on a particular occasion, and the part to be paid by citizens (as opposed to metics: see the next section) could then be divided in even shares among the wealthy men subject to the tax. How exactly this was collected from the wealthy is not known. The generals apparently administered the tax after the reforms of 378/7 (Dem. 42.5, 14; cf. 39.8), and probably did so before this time too, as the *eisphora* was for much of its history essentially a war tax and thus naturally placed under the supervision of the generals.[33] It has been suggested plausibly—though there is no direct testimony—that the demarchs may have acted as

[27] *contra* Thomsen 1964: 182 and Ste Croix 1953: 40.

[28] Thus Todd 2000: 48, n. 6.

[29] On the problem of dating Isaeus 3, see Wyse 1904: 276–7.

[30] *contra* Thomsen 1964: 182. The phrase *τίμημα ... ἐπιγραψάμενος*, which I have translated as 'having written down the value', does not imply assessment for tax purposes. Similar language is used in Lys. 17.7 (*ῥᾴδιον δὲ γνῶναι ἐκ τοῦ τιμήματος τοῦ ἐπιγεγραμμένου τοῖς χρήμασιν*) of recording property values in connection with *apographai* (see Todd 2000: 189, n. 9).

[31] Cf. Lys. 19.48 (quoted above in the text), where knowledge of Callias' earlier wealth may stem from figures disclosed at his father's death; his grandfather's valuation of his estate at 200 talents may also have been disclosed at death. On the disclosure—and sometimes suppression—of such information in wills, see Gabrielsen 1986: 106.

[32] On the date of this speech, see Wyse 1904: 550. That the *eisphora* after 378/7 is paid on the basis of a man's *τίμημα* is also explicit in Dem. 27.7–9, 28.4; cf. 27.64; 21.157; Din. 1.69–70.

[33] The generals probably also administered the trierarchy throughout the classical period: see Hamel 1998: 28–31.

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agents of the city in collecting this tax locally and delivering it to the central authority.[34]

The metic eisphora

It is clear that after 378/7 the city treated metics and citizens differently as payers of the *eisphora*. That the two groups paid the tax separately is evident from the fact that a metic could be honoured by being given the privilege of 'paying the *eisphora* with the Athenians' (*τὰς εἰσφορὰς εἰσφέρειν μετὰ Ἀθηναίων*), that is, presumably within the citizen symmories.[35] Metics also apparently paid at a different rate from citizens, to judge from references to their responsibility for 'the sixth part' (*τὸ ἕκτον μέρος*, Dem. 22.61; *IG* 2^2 244.20)—perhaps a sixth of the total *eisphora* levied by the Assembly.[36] While it is possible that this disparate treatment of citizens and metics emerged only after 378/7, it seems unlikely that so fundamental a distinction was a late development: the Athenian democracy had a long history of distinguishing between citizens and metics in the civic sphere, and this is probably the case also with the *eisphora*.[37]

Unfortunately, our earliest reference to the payment of the *eisphora* by metics sheds no light on this question. In his prosecution of Eratosthenes (*c.* 403), Lysias expounds on the Thirty's depredations against himself and his brother:

καὶ οὐδὲ κατὰ τὸ ἐλάχιστον μέρος τῆς οὐσίας ἐλέου παρ' αὐτῶν ἐτυγχάνομεν. ἀλλ' οὕτως εἰς ἡμᾶς διὰ τὰ χρήματα ἐξημάρτανον, ὥσπερ ἂν ἕτεροι μεγάλων ἀδικημάτων ὀργὴν ἔχοντες, οὐ τούτων ἀξίους γε ὄντας τῇ πόλει, ἀλλὰ πάσας <μὲν> τὰς χορηγίας χορηγήσαντας, πολλὰς δ' εἰσφορὰς εἰσενεγκόντας, κοσμίους δ' ἡμᾶς αὐτοὺς παρέχοντας καὶ πᾶν τὸ προσταττόμενον ποιοῦντας, ἐχθρὸν δ' οὐδένα κεκτημένους, πολλοὺς δ' Ἀθηναίων ἐκ τῶν πολεμίων λυσαμένους· τοιούτων ἠξίωσαν οὐχ ὁμοίως μετοικοῦντας ὥσπερ αὐτοὶ ἐπολιτεύοντο.

And not even in respect of the smallest fraction of our property did we find any mercy at their hands; but our wealth impelled them to act as injuriously towards us as others might from anger at grievous wrongs. This was not the treatment that we deserved at the city's hands, when we had carried out all our *choregiai* and contributed to many *eisphorai*; when we showed ourselves men of orderly life and performed every duty laid upon us; when we had made not a single enemy, but had ransomed many Athenians from the foe. Such was their reward to us for behaving as metics far otherwise than they did as citizens. (12.20)

When Lysias speaks of himself and his brother as having paid 'many *eisphorai*', he gives no clue that they, as metics, paid the tax separately from citizens or at a different rate: in fact, the words he uses are identical to those he writes for his wealthy citizen clients who speak of their tax payments (see e.g. 19.29; cf. 30.26). It is quite possible, however, that Lysias is intentionally suppressing differences between the citizen and

[34] On this possibility, see Davies 1981: 143–50; Rhodes 1982: 13–14; Whitehead 1986: 132–3. Cf. the apparent role of the demarchs in providing the generals with names of those eligible for conscription as hoplites (Christ 2001: 401).

[35] This phrase occurs repeatedly within honorific decrees: see e.g. *IG* 2^2 218, 237, 351, 360; Ste Croix 1953: 32, n. 5; Whitehead 1977: 78, with 102, n. 71.

[36] I doubt that metics bore a lighter burden than citizens, as Whitehead (1977: 78–9) proposes. Ste Croix (1953: 32, n. 5) rejects the position of most scholars that metics paid a sixth of the total Athenian *eisphora*, favouring the view that 'metics paid an additional sixth, over and above the normal amount of eisphora'.

[37] On the long-standing distinction in Athens between citizens and metics, see Whitehead 1977: 140–59.

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metic *eisphora* here since throughout this passage he is at pains to identify himself and his brother with Athens' best citizens.[38]

That metics paid the *eisphora* under arrangements distinct from those governing citizens by 394/3 is suggested by a passage in a forensic oration that Isocrates wrote for a wealthy young man, Sopaeus' son, from the Bosporus.[39] In his prosecution of the banker Pasion for allegedly stealing funds that he had deposited with him, Isocrates' client asserts:

Πρὸς δὲ τούτοις εἰσφορᾶς ἡμῖν προσταχθείσης καὶ ἑτέρων ἐπιγραφέων γενομένων ἐγὼ πλεῖστον εἰσήνεγκα τῶν ξένων, αὐτός θ' αἱρεθεὶς ἐμαυτῷ μὲν ἐπέγραψα τὴν μεγίστην εἰσφοράν, ὑπὲρ Πασίωνος δ' ἐδεόμην τῶν συνεπιγραφέων, λέγων ὅτι τοῖς ἐμοῖς χρήμασι τυγχάνει χρώμενος.

In addition, when an *eisphora* was imposed upon us and other men than I became the registrars, I paid in *eisphora* more than any other of the foreigners; and when I was myself chosen [sc. as registrar], I wrote myself down for the largest *eisphora*, but I pleaded with my fellow-registrars on behalf of Pasion, explaining that it was my money that he was using. (17.41)

It seems clear in this context that the speaker is describing arrangements for the *eisphora* that governed him as metic and others of the same status, like Pasion.[40] Later, Sopaeus' son provides a further clue concerning his experience of the *eisphora* as a metic, in the course of speaking of Pasion's slave Cittus, who, he claims, knew of the deposit: whereas Pasion claimed that Cittus was actually a free man and thus not subject to torture to extract information concerning the deposit (17.11–14), *τὸν αὐτὸν δὲ τοῦτον ἀπεγράψατο μὲν ἐν τοῖς τιμήμασιν ὡς δοῦλον μετὰ τῶν οἰκετῶν τῶν ἄλλων* ('he had listed this same person in his property schedules as a slave along with his other servants', 17.49). Scholars have plausibly linked the property schedules to which Sopaeus' son alludes here with the assessment of the *eisphora*;[41] Isocrates' client presumably saw these schedules when he served as a registrar (*ἐπιγραφεύς*) of the *eisphora* and discussed Pasion's tax liability with his fellow registrars (17.41).[42]

While Isocrates 17.41 does not allow us to reconstruct precisely how metics paid the *eisphora* at this time, it conveys some important information. First, it suggests that wealthy metics were grouped together for this purpose, perhaps even in one large group.[43] That a single group is involved may be implied by the specific claim of

[38] On Lysias' rhetoric here, cf. Bakewell 1999. It is, of course, also possible that Lysias passes over distinctions between the citizen and metic *eisphora* because these would be tangential to his point; he does not trouble over the details of the metic *eisphora* in 22.13 (386 B.C.), at a time when the institutions for metics attested in Isoc. 17.41 (394/3 B.C.) were presumably operating.

[39] On the dating of the speech, see Trevett 1992: 2, and 19–20, endnote 7.

[40] When Sopaeus' son speaks of *ξένοι* in this passage, he is using it in the sense 'metics': see Whitehead 1977: 62, n. 15, and 10–11, with 21, n. 34. Trevett (1992: 20–1, endnote 8; cf. E. Cohen 1992: 102, n. 205) argues persuasively that Pasion was still a metic in 394/3 and that he gained citizenship only later. When Sopaeus' son refers to an *eisphora* being imposed upon 'us' (*ἡμῖν*), he is presumably referring to himself and his fellow metics; this need not imply, however, that only metics paid the *eisphora* on this occasion as Sommerstein (1998: 210) supposes.

[41] See e.g. Ste Croix 1953: 33; Thomsen 1964: 187.

[42] The use of the plural *τιμήματα* in 17.49 (cf. Dem. 28.4) rather than the singular *τίμημα* to refer to Pasion's property declaration may be due to the fact that Pasion provided more than one list in tallying his considerable wealth; another possibility is that, although he submitted a single list, Sopaeus' son is thinking of the multiple items evaluated within it.

[43] Just as only wealthy citizens were subject to the citizen *eisphora*, so too probably only wealthy metics were liable to the metic *eisphora* (thus Hansen 1991: 118–19) and not all metics as Whitehead (1977: 78–9) supposes. In this case, it might not have seemed overly cumbersome from an administrative perspective to treat wealthy metics as a single, large tax-group that was

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Sopaeus' son that he paid more than any other metic on each occasion: knowledge of all metic payments, which this assumes, could be explained by the presence of all metics in one group and mutual knowledge in this setting of the size of all metics' tax allotments.[44] A further clue that a single, large group may be involved is the fact that multiple registrars are named from within to administer it; by contrast, in the later, relatively small citizen symmories of around fifteen members apparently only one such officer, the διαγραφεύς, was needed (see below, p. 65). This passage (17.41), together with 17.49, also gives some indication of how the *eisphora* was paid within this context. Apparently, each man provided the registrars of the group with his τίμημα (17.49), which they then scrutinized and in some cases challenged as in the case of Pasion (17.41). Each man's tax liability was then calculated on the basis of his approved τίμημα; the amount each man paid varied with his level of wealth, as the claim of Sopaeus' son to have paid more than others on both occasions suggests (17.41).

These details concerning how metics paid the *eisphora* suggest that special rules governed them and distinguished the metic *eisphora* from the citizen *eisphora* at this time, as no such arrangements are attested for citizens before the symmory system of 378/7 was established.[45] As observed above, there is no evidence in the period before 378/7 that citizens reported their wealth through τιμήματα or that they paid different amounts when an *eisphora* was levied; nor is there any evidence of an institution that provided for the assessment of their wealth and the determination of tax liability on this basis. While it is possible that the arrangements attested for metics in Isocrates 17 were also used for the citizen *eisphora* sometime before 378/7 and simply are not attested, it is odd that the fairly numerous references to citizens paying the *eisphora* never hint at any of these. A plausible explanation for the silence of our sources concerning any such arrangements in the citizen sphere is that these were metic specific.[46]

composed perhaps of 100–200 individuals. How many metics might have been wealthy enough to pay the *eisphora* is unknown, however; on the related problem of the relative size of citizen and metic population in Athens, see Whitehead 1977: 97–8 and Hansen 1991: 93.

[44] Although Sopaeus' son may be lying about the relative size of his *eisphora* payments, this would be very risky since his opponent Pasion, who was a fellow payer of the *eisphora* at least on the second occasion alluded to in Isoc. 17.41, might refute him and expose him to public embarrassment.

[45] Ste Croix (1953: 33, with nn. 14–15), Thomsen (1964: 182), and Davies (1981: 146), are mistaken in my view to take Isoc. 17.49, which documents self-assessment on the part of the metic Pasion, as evidence for this practice among citizens. Thomsen (187) argues that the registrars (ἐπιγραφεῖς) attested for the metic *eisphora* in Isoc. 17.41 were also used before 378/7 for the citizen *eisphora*, citing *Suda* ε 2271, s.v. *Ἐπιγραφεῖς*: *ὁπότε δεήσειεν ἀργύριον εἰσφέρειν εἰς τὸ δημόσιον τοὺς ἀστοὺς ἢ τοὺς μετοίκους, οἱ ταῦτα διαγράφοντες ἐπιγραφεῖς ἐκαλοῦντο*. This late testimony, however, may well conflate metic and citizen arrangements. There is no evidence from the classical period, before or after 378/7, that links ἐπιγραφεῖς to the citizen *eisphora*. In the citizen symmories established in 378/7, each symmory had a διαγραφεύς (Hyp. fr. 152 Jensen, *ap.* Harp. s.v. διάγραμμα); even if the evidence of Hyperides dates from after 340 (thus MacDowell 1986: 447, n. 39), this office may date back to the establishment of the symmories.

[46] When Isoc. 17.41 (394/3 B.C.) alludes to metics paying the *eisphora* on two occasions, this is probably in reference to levies at the opening of the Corinthian War (395–386): see Thomsen 1964: 180; cf. Brun 1983: 27. Although we have numerous references to citizen payment of the *eisphora* during the Corinthian War (Lys. 27.10: *c.* 390 B.C.; Isae. 5.37, 45: *c.* 389 B.C.; Lys. 28.3: 388 B.C.; Lys. 19.29, 43, 57: *c.* 388/7 B.C.), none of these hints at the sort of arrangements documented for the metic sphere in Isoc. 17.41.

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We do not have to look far for an explanation of why metics might have been treated differently from citizens in connection with the *eisphora*. First, as noted above, the city frequently distinguished between metics and citizens in its institutions. Specific impetus to treat metics in the way described by Sopaeus' son (Isoc. 17.41, 49), however, may have stemmed from Athenian suspicions that metics were slippery characters (cf. [Arist.] *Ath. Pol*. 43.5, with M. R. Christ, 'Ostracism, sycophancy, and deception of the demos: [Arist.] *Ath. Pol.* 43.5', *CQ* n.s. 42 [1992], 341–3), who might be able to conceal their highly liquid assets—they were not normally allowed to own land—in Athens or abroad and hence evade taxes (Lys. 22.13: 386 B.C.).[47] By putting metics in a group and making them liable jointly for a certain total sum, the city made metics police themselves and bear the burden collectively for any cheating on the part of individuals.[48] From the city's perspective this would also be highly efficient, as it required little involvement on the part of its officials. The success of this arrangement with the metic *eisphora*, in fact, may have prompted the city later to institute similar arrangements within the symmory system established in 378/7 for wealthy citizens.

THE REFORMS OF 378/7 B.C.

If this reconstruction of the separate arrangements governing the citizen and metic *eisphora* before 378/7 is accurate, we can better understand the nature and significance of the reforms of the citizen *eisphora* in 378/7. Let us review briefly what we know of the later citizen arrangements and then consider them in relation to their antecedents.

In 378/7 wealthy citizens liable to the *eisphora* were divided into 100 tax-paying groups known as symmories, each with some fifteen members (*symmoritai*).[49] Each of these groups was probably responsible for one-hundredth of the total sum levied on citizens by the Assembly on any particular occasion;[50] within each group, individuals paid shares of the group's liability in proportion to their level of wealth, as deter-

[47] Whitehead (1977: 78) observes that for metics 'the opportunities for dishonesty in declaring *timemata*, or even avoiding the levy altogether, must have been considerable'.

[48] Although Isoc. 17.41 does not state explicitly that metics were responsible collectively for a certain total sum, the high level of mutual scrutiny suggested by this passage (note the debate involved over Pasion's share) makes most sense if underassessment would lead to higher shares for other metics paying the *eisphora*. If metic payers of the *eisphora* were collectively responsible at this time for a one-sixth share of the total *eisphora* as was perhaps the case after 378/7 (see above in the text), this would indeed create a zero-sum game for them.

[49] For the date of the reform, see Philoch. *FGrH* 328 F41; cf. Dem. 22.44; Polyb. 2.62.6–7. Ste Croix (1966: 91–2) refutes Thomsen's arguments (1964: 113–17) that Athenians were grouped in symmories before 378/7. Davies (1981: 133–50) proposes that the *diadikasia*-documents of the late 380s may point to the city's attempt, before the more substantial reforms of 378/7, to improve the administration of the *eisphora*; for other interpretations of these mysterious documents, see Rhodes 1982: 11–13; Gabrielsen 1987b, 1994: 70–1.

For the number of symmories, see Clidem. *FGrH* 323 F8; for the number of members, see Hyp. fr. 159 Jensen, *ap.* Harp. s.v. *συμμορία*; Hansen 1991: 113. On the problem of dating and interpreting these references, however, see MacDowell 1986: 444–6, 449; these passages figure prominently in the debate over the relation between the *eisphora* symmories established in 378/7 and the trierarchic symmories of 358/7 (see below, n. 71). For the term *συμμορίτης*, see Hyp. fr. 146 Jensen, *ap.* Harp. s.v. *συμμορία*; Poll. 3.53.

[50] That each symmory was responsible for the same fractional share of the total citizen *eisphora* is suggested by the city's provision for redistributing fortunes among the symmories periodically, presumably so as to maintain rough parity between them: see *Suda* α 2092, s.v. *ἀνασύνταξις* (*τὰ διαγεγραμμένα τιμήματα ταῖς συμμορίαις, ὅταν δόξῃ τῷ δήμῳ χρῆζειν προσθήκης ἢ ἀφαιρέσεως, καὶ ἕλωνται τοὺς τοῦτο πράξοντας, τοῦτο ἀνασύνταξιν*

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mined on the basis of their current declarations of their assets (*τιμήματα*).[51] Either as a part of the same reforms or, more likely, some years later (see below, p. 67), the wealthiest three members of each symmory were required to pay the group's tax in advance, that is, the *proeisphora*; it was then up to them to collect the tax from their *symmoritai* and to recover the amounts they had each paid in advance. Those who paid the tax in advance were designated the *proeispherontes* and could be referred to collectively as the Three Hundred.[52] Metics, as noted earlier, paid the *eisphora* separately from citizens in the period after 378/7; they were grouped within their own symmories.[53]

While scholars have appreciated the fact that the establishment of citizen symmories was a significant development, they have not generally recognized that this was probably the first time that citizens provided *τιμήματα* and paid different amounts in proportion to their wealth. As argued above, there is no evidence for either of these features in connection with the citizen *eisphora* before 378/7.[54] That these should appear only after 378/7 in conjunction with the introduction of symmories, in fact, makes excellent sense: it was only when citizens were placed in symmories that there was an institutional basis for eliciting *τιμήματα* and distributing *eisphora* obligations in proportion to these.[55] The citizen symmories, moreover, probably not only provided

καλοῦσιν); Hyp. fr. 151 Jensen, *ap. Suda* α 2091, s.v. *ἀνασυντάξας*; Poll. 6.179; cf. Dem. 14.16–17; Andreades 1933: 1.337–8; Ste Croix 1953: 56–7; Thomsen 1964: 84; Wallace 1989: 489; MacDowell 1986: 446; 2004: 23, n. 10. Because each symmory paid the same amount, it was possible to require the *proeispherontes* to pay the tax immediately (cf. Hansen 1991: 113), before their symmories met and individuals submitted their *τιμήματα*.

[51] Although Ste Croix (1953: 58; cf. 1966: 91; Wallace 1989: 489) believes that each individual within a symmory 'paid tax at the stipulated rate on his *τίμημα*', i.e. at a percentage specified by the Assembly, it is more likely that an individual paid a share of the group's obligation in proportion to his current *τίμημα* (Andreades 1933: 1.337–8**,** but cf. 329–30; Thomsen 1964: 84). This would allow the city to raise the amount it sought on each occasion since each symmory was responsible for the share assigned it, regardless of the changing *τιμήματα* of its members (cf. Wallace 1989: 489), and yet still take into account the fluctuations in wealth of the members of each symmory. While the total amount sought by the city on a particular occasion could be expressed after 378/7 as a percentage of the most recent figure available for the aggregate *τίμημα* of the symmories (Dem. 14.27, 19), this does not necessarily mean that individuals within the symmories paid this same percentage.

[52] The generals were responsible for compiling the list of the 300 *proeispherontes*; changes in the list could be initiated by those on it through *antidosis* (Dem. 42.3–4, 25: *c.* 330 B.C.). On the vexed question of the role of the demes in nominating wealthy men for this list (cf. [Dem.] 50.8), see Wallace 1989: 473–82, with earlier scholarship. While we do not know how the *proeisphora* of each symmory was divided up among the three individuals responsible for it, each may simply have paid one-third of this (for a different view, see Ste Croix 1953: 65). Apollodorus' claim in [Dem.] 50.8 that he paid 'not the least portion' (*μέρος οὐκ ἐλάχιστον*) of the *proeisphora* may well be a rhetorical characterization of his one-third share (thus Thomsen 1964: 216).

[53] For 'metic symmories', see *IG* 2^2 244.26 and Hyp. fr. 149 Jensen, *ap.* Poll. 8.144.

[54] Consistent with the hypothesis that citizens first submitted *τιμήματα* after the reforms of 378/7 is the fact that we first hear of an aggregate *τίμημα* for Attica starting from this date (Polyb. 2.62.6–7: 5,750 talents in 378/7 B.C.; Dem. 14.19: 6,000 talents in 354 B.C.; cf. Philoch. *FGrH* 328 F46).

[55] According to Polybius (2.62.6–7), the Athenians 'made a valuation (*ἐτιμήσαντο*) of all of Attica including the houses and other property' for the *eisphora* in 378/7, and this came to 5,750 talents. Scholars have often assumed that this means a general assessment of property was first carried out and then, on the basis of this, wealthy men were assigned to symmories of roughly equal aggregate valuations: see e.g. Thomsen 1964: 24, 84; cf. Davies 1981: 146; Sinclair 1988: 63; Andreades 1933: 1.335. It is more likely, however, that the symmories were formed first and provided the critical mechanism for assessment; Polybius' *ἐτιμήσαντο* is vague, and he may well have had no idea how the total figure for the aggregate *τίμημα* was obtained. To initiate the new

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a mechanism for eliciting τιμήματα but for scrutinizing them—a *sine qua non* for this sort of arrangement functioning at all, given the well-documented willingness of rich Athenians to conceal wealth from public view to evade the city's demands upon them here and in the sphere of liturgies.[56] We have seen how, in the case of the metic *eisphora* as described in Isocrates 17, the grouping of tax-payers might facilitate the determination of relative shares on the basis of vetted τιμήματα, and we have reason to believe the citizen symmories functioned similarly.

Although it is not controversial that the citizen symmories elicited τιμήματα and distributed *eisphora* shares in some way on this basis, the critical role of mutual scrutiny in making this arrangement work has been largely overlooked by scholars.[57] While we have no detailed description of the inner workings of the citizen symmories that might directly reveal this facet of their operation, a clue is provided by Harpocration, who cites Hyperides as his authority:

διάγραμμα: Ὑπερείδης ἐν τῷ πρὸς Ἐπικλέα. τὸ ταττόμενον ἐν ταῖς συμμορίαις ὁπόσον ἕκαστον ἄνδρα εἰσφέρειν δεῖ. ἐτάττετο δὲ οὐ τὸ αὐτὸ πᾶσιν, ἀλλὰ πρὸς τὴν τίμησιν τῆς οὐσίας. περὶ δὲ τούτων σαφέστατα δεδήλωκεν Ὑπερείδης ἐν τῷ κατὰ Πολυεύκτου περὶ διαγράμματος. διαγραφεὺς μέντοι ἐστὶν ὁ καθιστάμενος ἐν ταῖς συμμορίαις ἐπὶ τῷ διακρῖναι πόσον ἕκαστος ἀνὴρ εἰσενεγκεῖν ὀφείλει, ὡς ὁ αὐτὸς πάλιν φανερὸν ποιεῖ ἐν τῷ κατὰ Πολυεύκτου. (cf. *Suda* δ 529, s.v. διάγραμμα)

διάγραμμα: Hyperides, in his speech *Against Epicles*. The assessment in the symmories of how much it is necessary for each man to pay in *eisphora*. The same amount was not imposed upon all, but rather [the amount was imposed] in relation to the value of property. Concerning these things, Hyperides has shown most clearly in his speech *Against Polyeuctus concerning the* διάγραμμα. The διαγραφεύς is certainly the one appointed in the symmories for determining how much each man is obliged to pay in *eisphora*, as the same author makes clear in his speech *Against Polyeuctus*.

Scholars have often assumed that the διαγραφεύς mentioned here merely calculated the sum due from each member of the symmory.[58] In fact, it is likely that the διαγραφεύς played a more active role than this: like the ἐπιγραφεῖς attested in 394/3 in connection with the metic *eisphora*, the διαγραφεύς probably was involved in scrutinizing the τιμήματα of the symmory members and assessing each man's share of the symmory's *eisphora* allotment on this basis.[59] This would better explain the creation of a special post within the symmories than the hypothesis that the διαγραφεύς merely performed the mathematical calculation of individual shares and recorded this. Consistent with this is the fact that Harpocration declares that the διαγραφεύς is appointed 'for determining' (ἐπὶ τῷ διακρῖναι) each man's share,

system, the city may have divided wealthy citizens randomly among 100 groups and required each group to pay the same portion of the total *eisphora* levied on citizens. Once τιμήματα were established in this way for the wealthy, the system could be fine-tuned in the interest of fairness, by transferring men among symmories through ἀνασύνταξις (see above, n. 50) to achieve a rough balance of wealth among these before the next *eisphora* was levied.

[56] Some of the ancient references to evasion are collected above in nn. 13 and 17; see also Isae. 5.37; Dem. 14.25, 42.3; cf. Isae. 11.50; Dem. 27.8; Ste Croix 1953: 33–4, with 34, n. 17; Thomsen 1964: 248–9; Gabrielsen 1986; Christ 1990.

[57] While Andreades (1933: 1.338) is on the right track in seeing the members of symmories as exercising 'mutual control' over one another, he is vague about how they might have done so. Ste Croix (1953: 58) too hastily rejects the possibility of mutual scrutiny.

[58] See e.g. Ste Croix 1953: 57; cf. Wallace 1989: 489.

[59] The διαγραφεύς presumably recorded both the figures for the vetted τιμήματα (cf. *Lex. Seg.* [Bekker, *Anecdota graeca* 236.9]) and the tax assessments based on these (Harp. s.v. διάγραμμα; cf. Dem. 27.8, with Thomsen 1964: 78.

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rather than stating that he is designated for calculating this (e.g. *ἐπὶ τῷ λογίζεσθαι*).[60] If the *διαγραφεύς* was involved in evaluating the submitted *τιμήματα* and making potentially controversial judgements about them, this would also explain why a lawsuit might be lodged in connection with his *διάγραμμα*—as attested by Hyperides' *Against Polyeuctus concerning the διάγραμμα* to which Harpocration alludes; a member of a symmory would more likely sue over what he believed was an unfair assessment of his property than over a mere miscalculation or misrecording, which could be corrected easily without a lawsuit.[61]

The *διαγραφεύς* was probably selected from the members of the symmory, just as the *ἐπιγραφεῖς* within the metic arrangements were apparently selected from among the metics grouped together to pay the *eisphora* (Isoc. 17.41).[62] This would give the *διαγραφεύς*, who was himself a payer of the group's allotted tax portion, a strong incentive to challenge dubious *τιμήματα* since underreporting by a symmory member would lead to higher tax payments by the *διαγραφεύς* and his fellows. The *διαγραφεύς* may have been assisted in his task of reviewing *τιμήματα* by his fellow symmory members, who also had a vested interest in uncovering underreporting of wealth. The level of scrutiny would have been heightened by the fact that each symmory had a relatively small number of members who might come to know one another and one another's assets moderately well over time, since the symmories were apparently standing entities and membership in a symmory was probably fairly stable and long standing.[63]

Once we appreciate that a primary function of the citizen symmories was to provide a mechanism not only for eliciting *τιμήματα* but also for scrutinizing them, we can understand the otherwise curious practice of allowing wealthy men to provide self-assessments. Scholars have puzzled over the fact that Athenians allowed wealthy citizens to assess their own wealth in this context, as this would seemingly be an invitation to cheat;[64] this would be all the more peculiar since it was no secret that concealment of wealth was widespread among the rich (see above, n. 56). In fact, Athenians were probably not so trusting: they were very shrewd about taking into account the fallibility of human nature in their other democratic institutions, and probably did so here as well. If, as suggested above, the wealthy men within a symmory reviewed one another's *τιμήματα* and had a vested interest in doing this well, this might provide a check on egregious underassessment; and the city, in any case, was insulated from any cheating within the symmories since each symmory was

[60] Cf. *Lex. Seg.* (Bekker, *Anecdota graeca* 236.13): *διαγραφεύς ἐστιν ὁ μερίζων ἑκάστῳ τῶν ἀπὸ τῆς συμμορίας τὴν προσήκουσαν εἰσφοράν, ἣν ἔδει εἰσφέρειν*.

[61] Cf. how, in connection with the metic *eisphora*, controversy arose among the *ἐπιγραφεῖς* concerning Pasion's *τίμημα* (Isoc. 17.41, 49). It is possible that Lysias' *Περὶ τῆς εἰσφορᾶς* (t. XLIII Thalheim), *ap.* Harp. s.v. *ἐπιγραφέας*, arose in connection with a disputed *τίμημα* within the metic arrangements. If the *ἐπιγραφεῖς* were also involved in collecting the *eisphora*, this too could lead to litigation: according to Pollux (8.103) these officials *τοὺς οὐκ εἰσφέροντας εἰσῆγον εἰς τὸ δικαστήριον*. Thomsen (1964: 189–90) argues that the *ἐπιγραφεῖς* were collectors but not involved in reviewing *τιμήματα*, but Isoc. 17.41, with 49, attests clearly to the latter function.

[62] As Ste Croix (1953: 57, n. 112) observes, 'Whether the *συμμοριάρχης* (Hyper. fr. 148, ap. Poll. III 53) is identical with the *διαγραφεύς* cannot be determined'.

[63] The use of *ἀνασύνταξις* (see above, n. 50) for the occasional redistribution of members among the symmories to keep the aggregate valuations of each symmory in line attests to the fact that these were standing entities. On the advantage of smaller symmories for mutual scrutiny, see MacDowell 1986: 446.

[64] See e.g. Ste Croix 1953: 33–4; Gabrielsen 1986: 112; cf. Wallace 1989: 481.

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responsible for producing a set sum.[65] Likewise, in the liturgical sphere the city left it to the wealthy to police one another through the *antidosis* procedure—individuals seeking release from liturgical assignments had to find their own substitutes from among their wealthy peers—and it was thus shielded from the worst consequences of sharp practices.[66]

If the symmories of 378/7 provided for the first time a mechanism for eliciting and checking τιμήματα and for allocating tax burdens on this basis, this would have been more than sufficient justification for their establishment. Scholars who do not appreciate that the symmories innovated in carrying out these functions have often sought the impetus for their creation in the city's desire to establish the *proeisphora* system, which exploited the grouping of tax-payers together—as the *proeispherontes* could collect from their fellow symmory members what they had paid in advance.[67] It is quite possible, however, that the *proeisphora* system was a later development, as it is not securely documented before the 360s.[68] This was a natural, but by no means necessary, extension of the symmory system. That these functions are indeed separable is suggested by the analogous metic arrangements attested in 394/3 (Isoc. 17.41), where we have the grouping of men together to elicit and check τιμήματα for tax purposes, but no mention of a *proeisphora*.[69] Some time after the citizen symmories were established in 378/7, members may have been slow to produce their payments; this may have prompted the further innovation that the wealthiest members of each group would henceforth be responsible for advanced payment of the group's tax.[70]

[65] Aristotle (*Pol.* 1271b) may have this mutual checking in Athens in mind in criticizing Spartan practices: 'The Spartiates pay *eisphorai* badly because, as most of the land is owned by them, they do not scrutinize each other's *eisphora* payments (οὐκ ἐξετάζουσιν ἀλλήλων τὰς εἰσφοράς).' Andreades (1933: 330; cf. Thomsen 1964: 38–9) takes this passage as evidence that Sparta's *eisphora* was not a 'distributable tax', i.e. one borne collectively by a group of men who all have an interest in ensuring that others pay a fair share (cf. 338).

[66] See Christ 1990.

[67] See e.g. Ste Croix 1953: 58–9: 'Now there seems good reason to believe that the proeisphora was part of the original institution of the symmories, and indeed must have been the main object of that reform.' Cf. Jones 1957: 27; Davies 1981: 17–19, Rhodes 1982: 14; Hansen 1991: 113.

[68] The *proeisphora* is directly attested by [Dem.] 50.8–9 (referring to 362 B.C.) and indirectly perhaps by Isae. 6.60 (364/3 B.C.); on the problem of dating its inception, see Wallace 1989: 483–5, 487. Ste Croix (1953: 58–62) argues that while the *proeisphora* system was in place from the time of the reforms of 378/7, it was perhaps not used before 362; as Wallace (1989: 484–5) observes, however, this is difficult to reconcile with Ste Croix's conviction (58–9, quoted in n. 67) that the primary object of the reforms of 378/7 must have been the establishment of the *proeisphora*.

[69] While Sopaeus' son asserts that he paid the largest share of the metic *eisphora* (Isoc. 17.41), he says nothing about acting as one of the *proeispherontes*—a role he, as a very wealthy man, would likely have played if it were a part of the metic arrangements at this time and one he would have good reason to mention in support of his claim to have held exceptional wealth. For citizen boasts of payment of the *proeisphora*, see [Dem.] 50.8–9; cf. Isae. 6.60; Dem. 21.157.

[70] Cf. Wallace 1989: 483: 'The symmories themselves could have been intended to facilitate the collection of *eisphora*, but additional measures (i.e. the *proeispherontes*) subsequently proved to be required (thus, e.g., Brun, p. 33).' The original reforms of 378/7, for example, may have required *symmoritai* to convey their payments to the διαγραφεύς after they were assessed their portions; this may not have worked well, as some men may have failed to hand over the assessed amounts. On the problem of how arrears in payment of the *eisphora* arose in the period 378/7 to *c.* 356 (Dem. 22.44), see Wallace 1989: 483–5. Another impetus for recourse to the *proeisphora* sometime after 378/7 may have been that the symmories moved too slowly in evaluating submitted τιμήματα and resolving disputes over these, which could even lead to litigation as argued above in the text, thus delaying the determination of individual shares and the collection of these.

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CONCLUSIONS

This article has argued that the reforms of 378/7 were innovative in requiring wealthy citizens to submit τιμήματα listing their assets and in taxing them in proportion to their vetted declarations, and that the symmories established in 378/7 were designed specifically for these ends and only later were exploited for the *proeisphora*. While metics were already submitting τιμήματα and paying in proportion to these by 394/3 under the arrangements governing the metic *eisphora*, there is no evidence that citizens paid the *eisphora* in this way before the reforms of 378/7; the later citizen arrangements, in fact, may well have emerged under the influence of the metic ones.

If this reconstruction is correct, it suggests that up until 378/7 the city treated both liturgies and the *eisphora* as obligations that were to be borne more or less equally by those who stood out conspicuously from their fellow citizens in wealth. Just as the city made little effort in this period, as far as we know, to distribute liturgies differentially according to wealth among the rich, so too it found it expedient to require wealthy men to pay equal shares of the *eisphora* levied on any occasion. While the reforms of 378/7 distinguished the *eisphora* from liturgies by making it a financial obligation that took into account differences in wealth among the rich, later reform eventually extended this principle to the trierarchy. Although the trierarchic symmories established in 358/7 apparently spread costs evenly among the wealthy members of each group initially, reforms introduced in 340 required wealthy men within the symmories to contribute to costs in proportion to their fortunes and made the wealthiest 300 citizens bear primary responsibility for the costs of the trierarchy (Dem. 18.102–8; cf. 14.17; Isoc. 8.128).[71] The *eisphora* reforms of 378/7 may not only have provided an institutional precedent for innovation in the trierarchic sphere, but also have created pressure for additional reform by calling attention to the disparate fortunes of wealthy individuals as documented by the τιμήματα they submitted within the *eisphora* symmories.[72] If the disparate sizes of wealthy men's fortunes had been conspicuously documented earlier in the democracy's history, this might have led to differential liturgical obligations well before the trierarchic reform of 340.[73]

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[71] On these trierarchic reforms, see Gabrielsen 1994: 182–213. Scholars disagree on whether the symmories created in 378/7 for the *eisphora* and those established in 358/7 for naval purposes were identical: Ruschenbusch 1978, Mossé 1979, MacDowell 1986, and Hansen 1991: 112–15, all argue for identity; Rhodes 1982: 5–11 and Gabrielsen 1994: 183–90 argue against this. On the earlier history of this scholarly debate, see Gabrielsen 183, with 262, nn. 20 and 21.

[72] The identification of the Three Hundred by the 360s (Isae. 6.60: see above, n. 13) as an elite group among payers of the *eisphora* attests to recognition of disparate wealth levels among the rich. Concern over the fair distribution of citizen obligations may also have been a factor in the introduction of conscription by age-groups sometime between 386 and 366: see Christ 2001.

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