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978-1-107-49229-5 - The Athens of Demosthenes
A. H. M. Jones
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THE ATHENS OF DEMOSTHENES

BY
A. H. M. JONES

Demosthenes' aims and policy have often been discussed, but his biographers have rarely paid much attention to the Athenians to whom he spoke. We are left with the general impression that, in contrast with the patriotic orator, they were an idle, cowardly, pleasure-loving crew, who would not fight or pay their taxes, but preferred to draw their dole at home, paying—or rather failing to pay—mercenaries to fight their battles. Is this estimate just? It is the picture which appears to emerge from Demosthenes' speeches, which, with those of contemporary orators, afford almost all the evidence available. This evidence I propose to examine afresh.

'Pay war tax' (εἰσφέρετε), and 'serve yourselves in the army' (αὐτοὶ στρατεύεσθε) are the two key-notes of Demosthenes' appeals to the people. Let us first examine the war tax. It is a highly technical and controversial subject, and I hope that you will excuse me if I am somewhat dogmatic. The

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questions which I wish to answer are: Was it, as is generally believed, a progressive tax? How many people paid it, and what was the limit of exemption? How much money was actually raised?

The εἰσφορά was a war tax, raised by decree of the people as occasion demanded, and took the form of a capital levy. For this purpose a census of property was held in 378/7 B.C., in which according to Polybius ‘the total assessment’ (τὸ σύνολον τίμημα) of Attica was valued at 5750 talents;¹ Demosthenes speaks of ‘the assessment of the country’ (τὸ τίμημα . . . τῆς χώρας) as being in his day 6000 talents, and reckons levies as percentages of this sum—1 per cent will bring in 60 talents, 2 per cent 120 talents and so forth.² Now Polybius clearly thought that the τίμημα represented the total capital (land, houses and other property) of the country—he ignores the fact that it excludes properties below the exemption limit—and represented its real value. Demosthenes, however, in one passage of his first speech against Aphobus³ uses τίμημα in another sense: ‘three talents is the assessment of fifteen talents’, he says (πεντεκαίδεκα τάλαντων γὰρ τρία τάλαντα τίμημα), and he implies that for smaller fortunes the proportion was less than one-fifth. On this passage, together with an obscure citation in Pollux,⁴ has been built the theory that the τίμημα was not the real value of a man’s

property, but the taxable value, and that the taxable value was a higher proportion of the real value for the rich than for the poor, so that the εἰσφορά was the only known progressive tax of antiquity.

This theory involves very serious difficulties. In the first place it seems very perverse that even the richest should be assessed at one-fifth of their capital; the natural course would have been to assess them at the whole, and scale down the assessment of the poorer classes only. In the second place the theory conflicts with a contemporary inscription,⁵ a lease in which the tenant is to pay 54 drachmae a year rent and the εἰσφοράί, if any, κατὰ τὸ τίμημα καθ' ἑπτὰ μνᾶς; the rent works out at about 8 per cent if 7 minae is the real value of the property, but is absurd if the real value is five or more times that sum. It also makes the total τίμημα of Attica absurd. 6000 talents is perhaps rather a low sum, but it excludes, we must remember, thousands of small properties below the exemption limit, and, as frequent allusions in the orators show,⁶ concealment of wealth and under-assessment was the rule rather than the exception. On the other hand it is quite impossible that the value of Athenian property assessable for tax can have been not merely five times 6000 talents, but much more. Τίμημα is then used in two senses—to denote the real value in the inscription and in the phrase τὸ

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τίμημα τῆς χώρας; and as Demosthenes uses it in the first speech against Aphobus. And moreover εἰσφορά was levied on τίμημα in the first sense of real value, or Demosthenes' calculation that a 1 per cent levy will yield 60 talents is nonsense. Demosthenes must be using the word in an untechnical way in the passage in which he states that the τίμημα of 15 talents is 3 talents for the largest fortunes.

Now Demosthenes alludes several times to this 1:5 ratio, but in all the other passages⁷ he uses different phraseology: ταύτην ἡξίουσιν εἰσφέρειν τὴν εἰσφορὰν, he says, or κατὰ τὰς πέντε καὶ εἴκοσι μνᾶς πεντακοσίας δραχμᾶς εἰσφέρειν, as if his guardians put him down to pay one-fifth of his fortune as tax. Of course tax was never levied at this fantastic rate—actually during the ten years of his minority Demosthenes paid 18 minae on the 15 talents at which he was assessed.⁸ What do Demosthenes' phrases mean? Mr Meiggs⁹ has recently suggested that the one-fifth is a ceiling, the highest sum which the richest class could be asked to pay as the total of all their tax payments during their lifetime; for the poorer categories of taxpayers this ceiling would be lower. Εἰσφορά was then levied as a given percentage of the real value of all taxable properties, and was not a progressive tax: but if successive levies came to a total of say a twentieth (the actual figures are unknown) of their capital, men of the

poorest class could claim exemption, while men of the richest class would go on paying till a fifth of their capital was exhausted.

The theory is attractive in that it gives a meaning to Demosthenes' phraseology and tallies with Greek ways of thinking: they tended to regard a man's fortune as a static sum, ignoring income, and to set off against it the total of his payments on trierarchies, liturgies and εἰσφορά.¹⁰ But to put such a system into practice would have involved calculations of great complexity; for in fact fortunes were not static, but rose and fell by inheritances and investment of surplus income on the one hand, and payment of dowries and sales of assets on the other. I find it hard to believe that so complicated a system could have worked and I submit an alternative explanation of Demosthenes' words, which was suggested to me by my former pupil, Mr de Ste Croix. In one passage Demosthenes states that his guardians made him president (ἡγεμῶν) of his symmory not on a small valuation but on so high a one as to pay 500 drachmae on 25 minae.¹¹ Now the ἡγεμόνες with the δεύτεροι and τρίτοι of the symmories later constituted the 300 προεισφέροντες,¹² who advanced the tax to the state, subsequently recovering it from the other members of their symmories. May it not be that this system existed from the beginning of the symmories, and that it

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was liability for the προεισφορά which was scaled up to one-fifth of the payer's fortune according to his wealth?

There are difficulties in this view also. There were in 357 arrears amounting to about 14 talents on the 300 odd talents which had been demanded in the previous twenty years.¹³ Some of these arrears may have been due from members of the 300; it is perhaps significant that of the individual debtors mentioned by Demosthenes two are known to have been trierarchs,¹⁴ and must therefore have been fairly wealthy men, who might have been enrolled in the 300. But at any rate half of the total arrears was made up out of quite small sums, scarcely any according to Demosthenes over 1 mina;¹⁵ which implies 400 or 500 debtors. How did all these taxpayers still owe money to the treasury if their tax had been advanced by the 300? They might still owe money to members of the 300, but not to the State.

Two answers are possible. It may be that the προεισφορά was a device designed for use in emergencies only, and was rarely or not at all employed in the twenty years in question. Or again the original function of the 300 may have been not to prepay but to guarantee or underwrite the tax of their symmories; this is perhaps suggested by the use of εισφέρειν and not προεισφέρειν in con-

nexion with the 300 in the earliest reference to them.¹⁶ In that case the guarantee may well never have been enforced, for there was little enthusiasm to collect the tax when once the emergency which had demanded it was past.¹⁷

The second difficulty is that when in 362 an emergency levy was raised to finance a naval expedition, the people decreed that the members of the council should nominate on behalf of their demes persons who were members of the deme or owned land in it to advance the levy to the State.¹⁸ Here the 300 are entirely ignored, and it has generally been assumed that they did not yet exist. It was, on the usual view, the emergency of 362 which first called for a *προεισφορά* and the procedure described above was a first experiment, which led to the establishment of a standing body of 300 *προεισφέροντες*.

One objection to this view is that in a speech delivered a few years before, Isaeus¹⁹ alludes to the 300 as an established institution connected with the *εισφορά*. A second is that about 376 (that is directly after the establishment of the symmory system) Demosthenes was made *ἡγεμών* of his symmory, though a child of seven, because of his wealth: the post of *ἡγεμών*, that is, was not executive but carried financial responsibility from the first. It seems a necessary inference that the 300 comprising

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the ἡγεμόνες, δεύτεροι and τρίτοι of the 100 symmories were from the beginning financially responsible for the tax due from their groups, either by prepaying or by underwriting it. Indeed this would seem to be the whole point of the symmory system.

It was not then because the 300 did not yet exist that the people in 362 decreed that προεισφέροντες be nominated *ad hoc* in each deme. It may be that a προεισφορά had been levied very recently, and that the 300 had claimed that their hands were already full; if there had been a levy in the previous year they could, since the προεισφορά was a liturgy, have legally claimed exemption.²⁰ Or alternatively it may be that the symmory system through long disuse had become so disorganized that when a sudden emergency arose it had to be abandoned and *ad hoc* measures adopted. In favour of this view it may be noted that the emergency legislation ignores not only the 300, but, it would seem, the whole symmory system: for it is implied that the collection was made not by symmories but by demes.²¹ It may even be that this levy was not a normal εισφορά, but a special tax on some other basis, substituted for it either because the capacity of the war taxpayers was temporarily exhausted or because the machinery for assessing and collecting a war tax was seriously out of gear. The speaker uses the words προεισφέρειν and προεισφορά, but these

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may not be technical terms but mean merely 'to prepay a levy'. On the other hand he alludes to the magistrates who were in charge of the levy as οἱ τὰ στρατιωτικὰ εἰσπράττοντες,²² which suggests a special military levy rather than a regular εἰσφορά.

The object of this long argument has been to prove that the εἰσφορά was not a progressive tax, that is, that all liable to it paid the same proportion of their capital, whether they were rich or poor. Now for my second question, How many citizens paid? That the number was large is implied by Demosthenes' language in several passages; he speaks for instance of the mass of the people (τῷ πλήθει τῷ ὑμετέρῳ) as being exhausted by payment of war tax.²³ A rather more precise answer is, I think, possible. There were, it is generally agreed, 100 war tax symmories as against 20 trierarchic symmories.²⁴ The 20 trierarchic symmories, which were modelled on those of the εἰσφορά, comprised 1200 persons, at 60 per symmory.²⁵ The 100 war tax symmories on the same basis will have included 6000 persons. What was the exemption limit? Demosthenes several times alludes to 25 minae as a basic assessment unit—κατὰ τὰς πέντε καὶ εἴκοσι μνᾶς πεντακοσίας δραχμᾶς εἰσφέρειν²⁶—and, on one occasion, even more significantly assumes it as such—πέντε μνᾶς συνετάξατ' εἰσφέρειν, meaning to pay one-fifth.²⁷ This suggests that 25 minae was the minimum taxable capital.

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This would accord with what other figures we have. In 322 B.C. Antipater, limiting the franchise to citizens owning over 2000 drachmae (or 20 minae), found that there were 9000 who qualified.²⁸ If there were 9000 persons who owned more than 20 minae each, there might well be about 6000 who owned more than 25 minae.

Finally how much war tax was actually levied? In his speech against Androtion Demosthenes tells us that the levies between 377 and 357 totalled perhaps 300 talents or a little more;²⁹ this works out at 0.25 per cent per annum on the assessment of 6000 talents. Demosthenes during his ten years' minority (376–366) paid 18 minae on his assessment of 15 talents,³⁰ which works out at about 0.2 per cent per annum. This is on capital, of course, but reckoning income as 10 per cent of capital, which is about right taking land and money together, levies during this period, which was full of wars, represented only a 2 to 2½ per cent income tax, or in modern terms 5*d.* to 6*d.* in the pound. We may therefore with some justification be amused when Xenophon speaks of the Athenians during this very time as 'worn out by levies of war tax' (ἀποκναιόμενοι χρημάτων εισφοραῖς).³¹ But taxation is a matter of habit—our great-grandfathers were outraged by an extra penny in the pound—and the Athenians never could form the habit of paying war tax since it was