Chapter 2

Domitian’s ‘harsh’ administration of the fiscus Judaicus

2.1. Introduction

To understand the situation of the fiscus Judaicus under the emperor Domitian, one must start by taking a good look at the most important source that has been preserved. This is the work by the Roman historian Suetonius, who wrote the following passage (probably during the reign of Hadrian, who was emperor from 117 to 138):

Exhaustus operum ac munerum impensis stipendioque, quod adiecerat, temptavit quidem ad relevandos castrenses sumptus, numerum militum deminuere; sed cum et obnoxium se barbaris per hoc animadverteret neque eo setius in explicandis oneribus haereret, nihil pensi habuit quin praedaretur omni modo. Bona vivorum ac mortuorum usquequaque quilibet et accusatore et crimine corripiebantur. Satis erat obici qualcumque factum dictumve adversus maiestatem principis. Confiscabantur alienissimae hereditates vel uno existente, qui diceret audisse se ex defuncto, cum viveret, heredem sibi Caesarem esse. Praeter ceteros Iudaicus fiscus acerbissime actus est; ad quem deferebantur, qui vel improfessi Judaicam viverent vitam, vel dissimulata origine imposita genti tributa non pependissent. Interfuisse me adulescentulum memini, cum a procuratore frequentissimo consilio inspiceretur nonagenarius senex an circumsectus esset. (De Vita Caesarum, Domitianus 12.1-2)

Reduced to financial straits by the cost of his buildings and shows, as well as by the additions which he [Domitian] had made to the pay of the soldiers, he tried to lighten the military expenses by diminishing the number of his troops; but perceiving that in this way he exposed himself to the attacks of the barbarians, and nevertheless had difficulty in easing his burdens, he had no hesitation in resorting to every sort of robbery. The property of the living and the dead was seized everywhere on any charge brought by any accuser. It was enough to allege any action or word derogatory to the majesty of the prince. Estates of those in no way connected with him were
confiscated, if but one man came forward to declare that he had heard from the deceased during his lifetime that Caesar was his heir. Besides other taxes, that on the Jews was levied with the utmost rigour, and those were prosecuted who without publicly acknowledging that faith yet lived as Jews, as well as those who concealed their origin and did not pay the tribute levied upon their people. I recall being present in my youth when the person of a man ninety years old was examined before the procurator and a very crowded court, to see whether he was circumcised.

A number of issues need to be dealt with in respect of this passage. First it will be assessed whether Suetonius is right in attributing major financial problems to Domitian as an explanation for his confiscation of the ‘property of the living and the dead’. Then I will study the fiscus Judaicus in detail to try and find out who the victims were of its harsh administration under Domitian and what the underlying reasons may have been.

2.2. Finance under Domitian

The subject of Domitian’s financial situation during his imperial reign has led to diverging opinions among modern scholars. There is consensus about the cost side of his budget: it was huge. He spent lavishly on triumphs and games (e.g., the Capitoline and Saecular Games), and his building programme was one of the most impressive ever seen in Rome.59 Furthermore, the empire got once more involved in a number of military operations and Domitian raised the pay of Roman soldiers by a third in 83/4, which was a very substantial increase of costs.60

The real question then is: did the income sufficiently balance the cost or did Domitian get into deeper and deeper financial problems because of his spending? Was this the reason he had to resort to ‘every sort of robbery’?61

59 On games: Suetonius, Dom. 4; on his building programme: Dom. 5 and Jones 1993, 79-98. Also Packer 2003.
60 Suetonius, Dom. 7.3 and Jones 1996, 68-9.
61 Syme 1930, is usually seen as the start of this debate, in which the main question is whether Domitian really needed the money he confiscated (e.g., from his senatorial opponents). Syme believes he only meant to financially harm his victims. Sutherland 1935, supported by, e.g., Rogers 1984, has a more pessimistic view about Domitian’s financial situation. Jones 1993, 77, thinks that the confiscations never brought in high enough amounts of money to really have made a great impact on Domitian’s budget as a whole and he tends to give more credit to Syme’s position. But in this view the revenues from the
Two important imperial decisions from the year 85 can be mentioned that are relevant for this subject and both point in the direction of financial stress. First of all Domitian was apparently forced to give up the high (Augustan) standard of his coins that he had, quite unexpectedly, introduced only three years before.\(^62\) A devaluation of *aurei* and *denarii* is recorded for this year, not back to the level of gold and silver that his father Vespasian and his brother Titus had used for their coins (a situation that Domitian had inherited), but to the somewhat higher level of Nero’s coins.\(^63\) Domitian managed to maintain this standard until the end of his reign.\(^64\) The devaluation of 85 is an indication that the financial situation of the empire was less favourable than Domitian had wished for. Augustus was Domitian’s example in many fields, but on the monetary side he could not follow his standard.\(^65\)

The second important decision taken by Domitian in 85 was his assumption of the title *censor* and still in the same year that of *censor perpetuus*.\(^66\) This perpetual censorship put him in a formal position to
control the senatorial and equestrian orders (in cases of admission and expulsion) and gave him a general supervision over conduct and morals. Cassius Dio makes a direct connection between the assumption of the censorship by Domitian and the first prosecutions in Rome for financial motives.67

Exhaustus may be an exaggeration or even a myth,68 but Griffin’s conclusion about Domitian’s reputation in ancient historiography seems indisputable: ‘the ancient writers do not assert that Domitian failed to balance his budget, only that he did so in ways that were oppressive and unjust.’69 So the start of the confiscations, also those as a consequence of the rigorous collection of various taxes, is usually dated in or around the year 85.70 In all probability, they were rather a necessary contribution to a Roman economy that was financially stressed than merely a useful bonus resulting from Domitian’s strict application of existing rules. They were certainly not confined to his later ‘terror’-years starting in 93.

With respect to the fiscus Judaicus, this relatively early date is corroborated by the use of me adulescentulum by Suetonius when speaking about his being present at the court of the procurator. In another passage he refers to himself as adulescens in the year 88, so he would have been adulescentulus a few years earlier and this indicates a date close to 85 and certainly no later than 88.71 In this respect the harsh exaction of the Jewish tax fits into this timeline. Domitian’s main aim was undoubtedly to raise his revenue by the strict levying of this and other taxes (praeter ceteros!), but in the case of the fiscus Judaicus one should not overlook a possible link to his

Nerva’s coins the title censor disappears immediately and this title will never be assumed explicitly by any later emperor either.

67 Cassius Dio, Hist. Rom. 67.4.5.
68 Both terms are used by Jones (1996, 100-1) in his commentary of this passage.
69 Griffin 2000, 76, referring to Suetonius, Dom. 12.1-2, Pliny, Pan. 42.1; 36.1; 55.5; 37-38; and Cassius Dio, Hist. Rom. 67.4.5.
70 See, e.g., Jones 1993, 77: ‘the confiscations began as early as 85 and must be separated entirely from the events of 93’.
71 Adulescens; Suetonius, Nero 57.2. Smallwood 1956, 12 note 23, still believes that the rigorous exaction of the Jewish tax belongs to the ‘terror’ of the last few years of Domitian. In her view adulescens and adulescentulus are terms of ‘too wide application’ for a precise dating. Jones 1996, 104, prefers a date around 85.

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religious programme and his concern for traditional religious values as well.  

2.3. The administration of the fiscus Judaicus under Domitian

How should one understand the harsh administration of the fiscus Judaicus during the reign of Domitian? According to Suetonius the emperor favoured conditions under which people could be brought to trial for any crime by any accuser (usquequaque quolibet et accusatore et crimen) in order to confiscate their property, and this also seems to be true for crimes that could be linked to the Jewish tax and Judaism in general. The accusers in this case were apparently people living close to their victims, who could act as delatores (the word deferebantur that is used by Suetonius in connection to the fiscus Judaicus specifically describes the action of delatores), and report suspects to the officials of the fiscus. In the early stages of his imperial reign Domitian was known for his suppression of accusations by delatores, but at some point he gave up this policy and the use of informers was no longer discouraged. They could look forward to a financial reward if the prosecution was followed by a conviction of their victims.

Suetonius describes the way the tax was levied as acerbissime (‘very harshly’, ‘with the utmost rigour’) and mentions two distinct groups of people who were denounced: those who led a Jewish life without publicly acknowledging this (improfessi Iudaicam viverent vitam) and those who concealed their origin and did not pay the tribute levied upon their people (dissimulata origine imposita genti tributa non pependissent). There is another piece of information in the Roman History of Cassius Dio:

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72 For a connection of this religious aspect with his censorial functions, see pp. 36-37 and note 91.
73 See Rutledge 2001, 9-16 on the delatores (informants) in the early Roman Empire, and 78-83 on ‘civil and fiscal crimes’.
74 Suetonius, Dom. 9.3-10.1: ‘fiscales calumnias magna calumniantium poena repressit, ferebaturque vox eius: princeps qui delatores non castigat, irritat. Sed neque in clementiae neque in abstinentiae tenore permansit’: ‘He checked false accusations designed for the profit of the privy purse and inflicted severe penalties on offenders; and a saying of his was current, that an emperor who does not punish informers hounds them on. But he did not continue this course of mercy or integrity’. Also Cassius Dio, Hist. Rom. 67.1.4: ‘when an emperor fails to punish informers, he himself makes them informers’.
75 See, e.g., Rutledge 2001, 35-43.
76 Suetonius, Dom. 12.2.
And the same year Domitian slew, along with many others, Flavius Clemens the consul, although he was a cousin and had to wife Flavia Domitilla, who was also a relative of the emperor's. The charge brought against them both was that of atheism (ἐγκλήμα ἀθετίτος), a charge on which many others who drifted into Jewish ways (ἐς τὰ τῶν Ἰουδαίων ἢθη ἐξεκέλλουτες) were condemned. Some of these were put to death, and the rest were at least deprived of their property. Domitilla was merely banished to Pandateria. (Cassius Dio, Hist. Rom. 67.14.1-2)

Although we are dealing here with a very special case (Flavius Clemens and his wife were relatives of Domitian, belonged to his ‘court’ and were the parents of the two boys who were designated by Domitian to be his successors)\(^77\), one should take notice of Cassius Dio’s more general remark about the atheism they were charged with: ‘a charge on which many others who drifted into Jewish ways were condemned’. From this passage one learns that ‘drifting into Jewish ways’ could lead to being charged with ‘atheism’ and the punishment for that was always the confiscation of property, sometimes followed by execution. This seems to correspond with Suetonius’ first class of prosecuted people by the fiscus Judaicus, who led a Jewish life improfessi and whose property was confiscated after a conviction (bona ... corripiebantur). The passage by Cassius Dio adds the possible punishment of execution when these people were found guilty of atheism. We notice that Suetonius describes their behaviour as Iudaicam viverent vitam (‘living a Jewish life’) and Cassius Dio as ἐς τὰ τῶν Ἰουδαίων ἢθη ἐξεκέλλουτες (‘drifting into Jewish ways’). It is possible to establish an even closer connection between these two writers. About the first measures taken by Nerva after the assassination of Domitian, Cassius Dio writes:

Nerva also released all who were on trial for asebeia and restored the exiles; moreover, he put to death all the slaves and the freedmen who had conspired against their masters and allowed that class of persons to lodge no complaint whatever against their masters; and no persons were permitted to accuse anybody of maiestas or of a Jewish life (τοῖς δὲ ἄλλοις ὄπτ᾽ ἀσεβείας ὄπτ᾽ Ἰουδαϊκοῦ βίου κατατίθηται τινος συνεχάρησε).\(^78\)

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77 Suetonius, Dom. 15.1; also see note 85 below.
78 Cassius Dio, Hist. Rom. 68.1.2. In this case I do not follow the Loeb translation which adds ‘adopting’ (the Jewish way of life), cf. Thompson 1982, 341. See also p. 76.
These are two of the charges that are also found in the Suetonian passage about Domitian: *factum dictumve adversus maiestatem principis* and of course living a Jewish life (and now there is a similar wording: *Iudaica vita* and Ιουδαϊκός βίος).

Combined with the evidence from Suetonius, two different crimes by two different classes of people can be distinguished (in the eyes of the Romans): (1) living a Jewish life or drifting into Jewish ways by non-Jews and (2) tax evasion by Jews. The punishment in both cases appears to have been confiscation of property (by which process these confiscated goods became *bona damnatorum*), but some people of the first category could also be killed on account of their atheism. There is no evidence that tax evading Jews were also executed. In their case confiscation of property was probably the sole punishment.

From the report by Suetonius one also learns that the officials of the *fiscus Judaicus* used a test to find out whether people were circumcised or not. When persons were reported to the *fiscus* as evaders of the Jewish tax, the men apparently had to face a public inspection of their genitals. If they were circumcised and were not registered as taxpayers, they were punished by the confiscation of their property. If the inspection led to the conclusion that some of the accused were not circumcised, they could still be suspected of ‘living a Jewish life’ and one may assume that a second test followed to prove or disprove this. If this test turned out to be positive, the accused would also face the confiscation of their property and (possibly) execution after conviction. There is evidence of such a test (which does indeed prove or disprove the ‘atheism’ that Cassius Dio links to ‘drifting into Jewish ways’) being used by Roman authorities from two sources.

(1) The best known source in this respect is the famous letter of Pliny to Trajan dating from 111 or 112, in which he describes the way he dealt with Christians. People who were denounced to Pliny as Christians were executed on his orders when they persisted in their beliefs or, in the case of Roman citizens, sent to Rome (probably to be executed as well). Those persons who were accused of being Christians, but denied this accusation or claimed they ceased to be Christians in the past, were subjected to a sacrifice

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79 See pages 23-24 for my suggestion that the edict of Augustus on the Jewish temple tax, can be used to assume that the punishment mentioned in the edict for theft of Jewish ‘sacred monies’ (i.e. confiscation of property) was also applicable for evasion of the Jewish tax.

test. They had to worship the image of the emperor (Trajan) and the statues of the gods and had to curse Christ in order to prove they were loyal to the empire and did not reject its polytheism and idolatry (including the imperial cult), i.e., they had to prove they were no ‘atheists’ in the Roman sense.

(2) The second source is the Revelation of John, in which the following passages can be found:

Everyone who refused to worship the idol of the beast was put to death. (Rev. 13.15)

I also saw the souls of the people who had their heads cut off because they had told about Jesus and preached God's message. They were the same ones who had not worshiped the beast or the idol, and they had refused to let its mark be put on their hands or foreheads. (Rev. 20.4)

In both cases the sacrifice test, involving the image of the Roman emperor (‘beast’ in the words of Revelation), made a distinction between people who rejected polytheistic idolatry and those who did not. In these cases Christians were executed because of their apparent atheism or contempt of the gods as seen from a Roman perspective.

In early Christian writings Revelation is dated ‘towards the end of the reign of Domitian’ and is regarded as proof of the persecution of Christians by this emperor. Eusebius provides this connection after he has given the above date for the Book of Revelation:

To such a degree, indeed, did the teaching of our faith flourish at that time that even those writers who were far from our religion did not hesitate to mention in their histories the persecution and the martyrdoms which took place during it. And they, indeed, accurately indicated the time. For they recorded that in the fifteenth year of Domitian Flavia Domitilla, daughter of a sister of Flavius Clement, who at that time was one of the consuls of Rome, was exiled with

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81 A warning not to worship the beast and its image is found in Rev. 14.9-11.
This passage in the *Church History* by Eusebius has become problematic in modern scholarship, because of Eusebius’ claim that non-Christian authors (‘those who were far from our religion’) wrote about ‘the persecution and martyrdoms’ of Christians in the days of Domitian, but these sources do not seem to have reached us. Furthermore, his last sentence seems to correspond to the passage from Cassius Dio that was quoted above, but is not giving identical information. Still this is an indication that the persecution of Christians by Domitian may have had some connection to the persecution by this emperor of people ‘who drifted into Jewish ways’, which was found in the report of Cassius Dio.

In my chapter about Revelation and its possible relation to the *fiscus Judaicus* I will come back to these issues with a special focus on the debate about the dating of this book. For the moment it may suffice to conclude that the Roman authorities could use a sacrifice test to see if people were ‘atheists’ or, in other words, showed a contempt of the gods and the emperor. The traditional date given for the Book of Revelation would leave no doubt about the possibility of this test having been used by Domitian’s officials. Based on these indications the ‘persecution of Christians’ and the prosecutions by the *fiscus Judaicus* should perhaps no longer be regarded as separate events, of which the first (persecution of Christians) did not happen

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83 Eusebius, *Hist. Eccl.* 3.18
84 See Aune 1997: lxiv-lxx, for a discussion of the external evidence for a persecution of Christians by Domitian and his conclusion that ‘there is no reason to suppose that a particularly strong opposition to Christianity was manifest during the reign of Domitian’. But also see Witherington 2003: 8, ‘We cannot say that we have no evidence of a systematic persecution of Christians by Roman officials in this period because we do have clear evidence of suffering, oppression, repression, suppression, and occasional martyrdom’. This discussion will be continued in my chapter about Revelation.
85 For the question whether Flavius Clemens and Flavia Domitilla were both Christians or not, see e.g., Keresztes 1973, 7ff, and M. Stern, 1980: 380-4, who interpret ‘Jewish ways’ as being attracted to Judaism, and M. Goodman 2005a: 169ff, who asks ‘how likely it was that any non-Jew in the city of Rome under Domitian would be attracted to a cult at such a low ebb in its fortunes’ (173). Goodman seems to be in agreement with Williams 1990: 208 ff, when they both stress the fact that these accusations against people so close to the emperor were extraordinary affairs and politically inspired. Also Rutledge 2001, 155, incl. note 98.
under Domitian, whereas the second (prosecutions by the *fiscus Judaicus*) did.\textsuperscript{86}

Before I focus further on the victims of the *fiscus Judaicus* under Domitian, it is useful to stress an important point. It is not known for sure whether the tests, as mentioned above, were used in all cases that were brought before the *fiscus* officials. On the other hand, there is the strong impression that in court a legal distinction needed to be made between Jews and non-Jews (also with respect to their punishments) and, furthermore, between atheists and non-atheists (within the group of accused non-Jews). Following from this it would make sense that these tests were indeed generally used by court officials, because they appear to have been very effective for the purpose they served: distinguishing Jews from non-Jews by a circumcision test and atheists from non-atheists by a sacrifice test.\textsuperscript{87} In the remainder of this chapter I will assume that in general these tests were used.

At the same time it is very important to remember the following basics about court cases in general:

The nature of Roman persecution,\textellipsis, in which intangibles such as character and probability come into play, and in which the whole life of the accused is fair game, should make us cautious about judging imperial prosecutors’ cases with strictly legal criteria. The strengths and weaknesses of a case would occasionally depend not on how well a *delator* could prove legal transgressions, but on how effectively he could impugn the character and life of the defendant, and argue based not on fact but on probability that the defendant was guilty as charged.\textsuperscript{88}

\textsuperscript{86} Jones’ biography of Domitian gives us a clear example of this view (shared by a majority of scholars), when he keeps the alleged persecution of Christians by Domitian (1993: 114-117) completely separated from the *fiscus Judaicus* under Domitian (1993: 117-119). This is also the view of Thompson 1990, who only mentions the *fiscus Judaicus* in his chapter on ‘Jews in the province of Asia’ and not in his chapter on ‘Christians in the province of Asia’. Carter (2008, 39; 69-72) follows Thompson in this respect. In my chapter about Revelation I will come back to this issue and will challenge this approach.

\textsuperscript{87} In Josephus, *Bell. Jud.* 7.47-62, Jews in Antioch are put to a sacrifice test as well, but in this case the test is ‘organized’ by an apostate Jew, Antiochus, who accused other Jews of conspiring to burn the city of Antioch. By sacrificing to idols himself (‘after the manner of the Greeks’) Antiochus showed his allegiance to the city. Those Jews who refused to follow his example were killed by the angry citizens of Antioch, who were even more ready to believe the accusation after they watched this refusal to sacrifice.

\textsuperscript{88} Rutledge 2001, 18.
But at first one will need to look ‘strictly’ at the ‘legal criteria’ that have been found so far, bearing in mind that the delator usually had a great advantage because he only needed to prove the probable guilt of the accused.

2.4. Victims of the *fiscus Judaicus* under Domitian

In the following section I will try and find out who may have been accused by the delatores of either living a Jewish life or evading the Jewish tax. For this purpose I have set up a table in which I have listed all groups of people that have been mentioned by modern scholars (in chronological order) as possible victims of the *fiscus Judaicus* under Domitian (see Table 1).

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* Bruce further limits his ‘victims’ to proselytes and Jews living in Italy.

Sometimes the groups are not fully defined by these scholars and questions may be asked about any overlap, but in evaluating the specific groups this will be taken into account. For each of these groups it will be investigated if and why they may have been reported to the officials of the *fiscus Judaicus* by informers, who were of course also trying to earn some money themselves. If the prosecution turned out to be successful and property could be confiscated from the convicted as *bona damnatorum*, they would receive a financial reward.89 This also means that mainly people with some property

89 Cf. Thompson 1982, 342; ‘In fact it must be presumed that the alleged Jewish tax evaders who generally attracted the attention of informers were well-to-do persons; for the delator was mainly interested in the material gain which might accrue to him personally (out of the property of his victim) in consequence of a successful prosecution.’
would have been targeted by the delatores, but I think at this point a warning is in place to also look beyond the financial aspects. Especially in the case of people who were accused of living a Jewish life, who may have been charged with atheism and executed on those grounds (with the possible exception of politically inspired executions like the one of Flavius Clemens), there must also have been a real concern for traditional religious values, which was shared by emperor, fiscus officials, and delatores alike.

Subsequently the risk of the accused persons having been convicted and punished needs to be assessed, because a clear distinction should be made between the risk of an accusation and the risk of a conviction: not all accusations may have led to convictions. False or unfounded accusations may have been brought forward, possibly stemming from malicious intent or greed on the part of the delatores, but perhaps also because of their ignorance of every distinctive detail concerning the beliefs and customs of proselytes, sympathizers with Judaism, Jewish Christians and Gentile Christians. Furthermore, the possibility that some accused persons may have decided to seize any opportunity to escape their conviction, especially those facing a possible execution on a charge of atheism, should be taken into account.

Both concerns, reflected in the fiscus Judaicus passage of Suetonius (finding out people who lived a Jewish life improfessi and those Jews who evaded the Jewish tax), can be linked to Domitian’s censorial functions since 85: the strict collection of all kinds of taxes (including the Jewish tax) followed directly from the nature of the census since Augustus.90 The second, predominantly religious, concern was closely connected to the general supervision of conduct and morals, which belonged to the duties of the censor in order ‘to avoid incurring divine displeasure by wrong behavior’.91 From the perspective of a Roman censor the atheism that could be found with people who ‘lived a Jewish life’ must have presented a real

90 See Hammond 1959, 128-9; not specifically about Domitian he notes: ‘the financial demands upon the emperor steadily grew and must have necessitated an increasingly close examination of taxable persons and property’ (129).
91 Hammond 1959, 133; adding: ‘The censors became especially identified with this responsibility because they closed their lustrum with a religious purification of the state and in preparation for this it was their duty to examine the misconduct of individuals’. The closing of a lustrum is not recorded for Domitian, but it is for his father Vespasian and his brother Titus who both started their censorships in 73/74 (Censorinus, de Die Nat. 18.14).
threat of ‘incurring divine displeasure’, which may have made the use of harsh measures legitimate in Roman eyes.

### 2.4.1. Those who led a Jewish life 'improfessi'

Under the heading of those people who are referred to by Suetonius as *qui (...) improfessi Judaicam viverent vitam* (‘those who led a Jewish life without publicly acknowledging that faith’), only sympathizers with Judaism (including the so-called God-fearers) and Gentile Christians, as a distinct class of sympathizers with Judaism, should be listed. Since Suetonius informs his readers so clearly about the circumcision test that was used, these two groups would have been the only ones to include uncircumcised men. As non-Jews they could possibly have been accused of leading a Jewish life *improfessi*. The members of all other groups (except for the category ‘Christians in general’ that needs to be split into Jewish and Gentile Christians for this purpose), could be distinguished by their circumcision and should be regarded as people *‘qui (...) dissimulata origine imposita genti tributa non pependissent’* (‘those who concealed their origin and did not pay the tribute levied upon their people’) and this also includes proselytes, the men among whom were all circumcised and also used to pay the former temple-tax.

Smallwood and Keresztes put God-fearers and other non-Jewish sympathizers with Judaism (sometimes referred to as ‘Judaizers’) into this category. They believe that these people were first made liable for the

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92 Despite the opinion of Hemer 1973, 12, n. 25, to the contrary, I do postulate two ‘rigid categories’ along the definitions of Suetonius. Hemer writes the following about the victims of the *fiscus Judaicus*: ‘Christians and Gentile adherents of Judaism may have been the prime victims’ (11), but does not directly link them to either of the categories mentioned by Suetonius. Also Hemer 1986, 8 on Suetonius, *Dom.* 12.2: ‘It is unnecessary to postulate here two categories of persons. Suetonius is unconcerned about theological distinctions and cites representative extremes of people who might have escaped the tax’. Suetonius may not be concerned about theological distinctions, but he is about *legal* distinctions: in this case the legal distinction between non-Jews and Jews.

93 Smallwood 1956, 3-4; 2001 [1976] 376-7; puts ‘gentile converts’ under this heading and by that term she first (1954) meant both proselytes and God-fearers (‘uncircumcised ἐπισήμους’), the latter of whom she defines as ‘gentiles on the fringe of Judaism who were attracted by that religion to the extent of adopting its monotheism and moral code and of conforming to the major requirements of the Jewish Law, but who did not mark themselves out definitely as proselytes by submitting to circumcision’; because of their circumcision I do not believe proselytes to have belonged to this first category (thus following Smallwood 2001 [1976], 377, who changed her mind about proselytes) and I also believe that a majority
Jewish tax under Domitian and could have been denounced to the fiscus for tax evasion.  

Bruce thinks this category only consisted of (circumcised) proselytes in Italy, who had been exempt from the tax since its introduction by Vespasian.  

L.A. Thompson, like Bruce, does not think that any of the victims were uncircumcised. He thinks this category specifically consisted of apostates, non-Jewish peregrini and ‘Christian ex-Jews’, who may have been singled out by the delatores on account of their behaviour. Thompson consistently tries to answer the question: who were liable for the Jewish tax from the start and who could have been made liable by Domitian in addition to those who were liable from the start. So in his opinion the latter group consisted of apostate Jews, including Jewish Christians, and circumcised non-Jews (peregrini). He rightly argues that it is ‘a fundamental contradiction’ to claim that people who ‘lived a Jewish life’ were non-Jews made liable for the tax, prosecuted for evading this tax, but at the same time severely punished (even executed) for living this Jewish life of drifting into Jewish ways. But when looking at the passage by Suetonius carefully, one only

of God-fearers did not adopt the strict Jewish monotheism unless they became proselytes (see later in this chapter); Keresztes 1973, 4-5, initially follows Smallwood 1956, and thinks Suetonius may be describing proselytes and God-fearers when talking of people who lived a Jewish life improfessi, also thinking that all God-fearers rejected polytheism and idolatry. He also leaves room for proselytes to belong to the second class, due to their circumcision, because of ‘the unnecessary though tempting assumption that Suetonius is contrasting born and circumcised Jews with uncircumcised Judaizers’.

This is not my view, which was outlined earlier: they were not prosecuted as tax evaders, but as ‘atheists’. To regard them as tax evaders leads to ‘a fundamental contradiction’ as noted by Thompson (see below).

Bruce 1964, 40, 45. Bruce (43) makes a distinction between Jews who belonged to the natio of the Jews (who were liable for the tax from the start) and Jews in Italy who were members of a religio licita (and had been exempt until Domitian). His assumption that this was a strictly Italian issue has been rejected by most scholars on the subject. Thompson 1982, 329-30, rightly argues that any tax exemption for Italian Jews is in no way corroborated by our sources on the introduction of the tax (Josephus and Cassius Dio, see Chapter 1).

Thompson 1982, 339-40. I find it hard to imagine how apostates and peregrini could have attracted the attention of informers ‘by behaviour, such as abstention from pork’. Labeling Jewish Christians as ‘Christian ex-Jews’ in the days of Domitian seems to be anachronistic.

Thompson, 1982, 331, 340.

Thompson, 1982, 335: ‘the inclusion of ‘gentile converts’ by these scholars is untenable, since it would imply a virtual legalization of conversion to Judaism, and that by the emperor
reads about tax evasion by the second category who: *dissimulata origine imposita genti tributa non pependissent* (‘those who concealed their origin and did not pay the tribute levied upon their people’). Thompson is only too right when he states: ‘it is an unquestionable fact that “Jewish life” was licit only for *Iudaei*, in the sense in which Roman officialdom understood that term.’ 99 So if the crime of the ‘Gentile converts’ is changed from tax evasion to an illicit Jewish life and one also assumes different punishments were given for these different crimes, the picture becomes consistent again: living a Jewish life did not lead to tax liability (with the exception of proselytes), but to a charge of atheism with the possible punishment of execution for uncircumcised non-Jews.

Stenger, unlike Bruce and Thompson, thinks this first category consists of non-Jews only (‘gebürtige Heiden’), reckoning proselytes, God-fearers and other sympathizers with Judaism among this group, like Smallwood and Keresztes before him. 100 He seems to be the only writer who explicitly who, as is well known, took very severe measures against conversion and Judaizing on the part of Roman citizens’. He mentions Smallwood and Bruce among the scholars who take this ‘untenable’ position in his eyes.

99 Thompson 1982, 337.

100 Stenger 1988, 108. Stenger does not seem to have known Thompson’s article (1982) when he wrote his book and gives a fine example of what Thompson means by his ‘fundamental contradiction’. When writing about the non-Jewish victims of the *fiscus Judaicus*, Stenger informs us: ‘Ihre Denunziation beim ‘fiscus Judaicus’ hatte nicht nur zur Folge, dass sie wie diejenigen, die zwar assimiliert, aber von Haus aus jüdischer Herkunft waren, in die Steuerverpflichten der Judensteuer eingetragen wurden und hinfort die Steuer zu zahlen hatten, sondern dass ihnen wegen ‘jüdischen Lebens’, d.h. aber wegen Misanthropie und Atheismus, was insbesondere unter Domitian auf das ‘crimen laesae maiestatis’ hinauslief, der Prozess gemacht wurde, und sie unter Einziehung des Vermögens zum Tode oder zur Verbannung verurteilt wurden’ (105). Stenger seems to be inconsistent on this issue when in his later summary (108) he only ascribes the crimes of misanthropy, atheism and the ‘crimen laesae maiestatis’ to this category of non-Jews, not mentioning the tax liability here, but in the same summary he concludes that Domitian raised the age limit for the Jewish tax, which in his eyes is illustrated by the inspection of the ninety year old man from Suetonius’ account. This conclusion is not necessary in this present study. We do not know the outcome of this particular inspection. If his circumcision was established, he may have been released immediately, because he already passed the age-limit for the Jewish tax. If it turned out he was not circumcised, he could subsequently have been suspected of living a Jewish life *improfessus* for which crime there was presumably no age limit. So the circumcision test was necessary for all men regardless of their age.
mentions Gentile Christians as possible victims of the *fiscus Judaicus* under Domitian.  

Goodman follows Thompson in his rejection of any uncircumcised victims and believes that only ethnic Jews were at risk: those who hid their Jewish practices (first category) and those who hid their origins (second category).  

Williams is of the opinion that Domitian did not extend the fiscal liability to new groups, but only strictly applied existing rules and therefore initially strove to prosecute tax evaders. In her view Suetonius’ first category consisted only of tax evading proselytes: people who went over to Judaism. The system of *delatores*, however, brought about an abusive situation in which many people were ‘falsely’ accused of living a Jewish life: Judaizers, apostate Jews, Christians, circumcised non-Jews. All these groups could appear to be Jewish in one way or another. I have already argued that proselytes probably belonged to the second category, because of their circumcision, and I will argue below how all these other groups fit into the picture of the *fiscus Judaicus* under Domitian, mainly using Cassius Dio’s criterion of ‘atheism’.

Trying to find out who may have belonged to this first category of Suetonius, Schäfer returns to the first position of Smallwood (1956) and regards proselytes and Judaizers (or sympathizers) as the main victims in this category, thereby rejecting Thompson’s argument of the ‘fundamental contradiction’. Schäfer regards this passage by Suetonius as proof of the

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102 Goodman 1989, 41: ‘ethnic Jews who had given up public identification with their religion either by hiding their continued Jewish practices or by pretending that their customs had nothing to do with their Jewish ethnic origins, which they dissimulated.’ See also Goodman 1990.  
103 Williams 1990, 199.  
104 Williams 1990, 200-2. These false accusations formed the *calumnia* that Nerva had to remove according to her.  
105 Schäfer 1997, 114-6. I find Schäfer’s argument for rejecting L.A. Thompson’s views unconvincing. He is of the opinion that Thompson’s argument lacks historical reality, ‘because it takes for granted that the charge of “atheism” – which led to the death penalty under the law of *maiestas* – was Roman legislation, generally accepted and enforced under Domitian’ (1997, 114). I do not agree on this point, since Thompson merely states that Cassius Dio informs us about the prosecution of people on the grounds of atheism (not necessarily under the law of *maiestas*!), sometimes leading to the death penalty. Thompson finds this contradictory to the view that these people would have been made liable for the
success of Judaism to win proselytes. As stated before, I will treat proselytes as part of the second category on the basis of their circumcision (in this case following the later Smallwood (1976)).

2.4.1.1. **Those who led a Jewish life ’improfessi’: God-fearers and other sympathizers**

The relationship or association of Gentiles with the Jewish synagogues in the first centuries has been the subject of an ongoing scholarly debate. The position or status of the so called ‘God-fearers’ (*theosebeis*) is at the centre of this. Although in 1981 there appeared a famous article by A.T. Kraabel under the telling title ‘The disappearance of the “God-fearers”’\(^{107}\), they seem to have regained their place in the studies about the early synagogues since then. This was mainly due to the find and publication of a large Jewish inscription on a marble stone from the city of Aphrodisias in Asia Minor, in which fifty-five Jews and fifty-four Gentile God-fearers are mentioned as separate categories on one side; eighteen persons are mentioned on the other side, of which three are explicitly labeled as proselytes.\(^{108}\) Although this inscription is probably dated to the fourth century, it also shed new light on the older reports about God-fearers (including other sympathizers with Judaism) and their relation to the synagogue.\(^{109}\)

This does not mean that the group of sympathizers with Judaism (of which God-fearers are often regarded as a special group closest to Judaism) can be defined precisely. In this respect the categories of Shaye Cohen are very useful to get an idea of the variety in customs and beliefs that may have

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106 See note 93 about Smallwood’s position and her change of mind concerning proselytes.
107 Kraabel 1981.
108 Reynolds and Tannenbaum, 1987; Ameling 2004, *LJO* 14: 71-112. See also Gilbert (2004) for the dating issues with regard to this inscription.
109 Binder 1999, 380-387 treats all available first century sources. Passages in the New Testament book of the Acts of the Apostles clearly speak about the presence of both Jews and Gentiles in synagogues on the Sabbath, but for some time this book was not regarded as a serious source with regard to this issue. This has changed and now these passages can be used with more confidence, which will be done below. See Levinskaya 1996, especially 51-126; Wander 1998, especially 180-203; and Donaldson 2007, 7-8; 415-419; 469-482 (also about ‘sympathization’ with Judaism in general). About the value of Acts as a historical source for the ancient historian and for criticism on its disqualification as such, see Levinskaya 1996, viii.
been found among sympathizers with Judaism. He distinguishes ‘seven forms of behavior by which a gentile demonstrates respect or affection for Judaism’ based on the information found in the ancient sources.\(^{110}\)

These categories are not mutually exclusive: many Gentiles may have belonged to more than one category:

1. Admiring some aspects of Judaism.
2. Acknowledging the power of the god of the Jews.
3. Benefiting the Jews or being conspicuously friendly to Jews.
4. Practicing some or many of the rituals of the Jews.
5. Venerating the god of the Jews and denying or ignoring the pagan gods.
6. Joining the Jewish community.
7. Converting to Judaism and ‘becoming’ a Jew (a combination of 4, 5 and 6).

This attractiveness of Judaism for Gentiles, of which proof can be found in Jewish, Christian and Graeco-Roman sources, was a reason for great concern for many Roman writers. They felt that Roman traditions were at stake here, which is reflected in a famous lament of Seneca about the Jews: ‘the customs of this accursed race (scleratissima gens) have gained such influence that they are now received throughout the world’, concluding: ‘the vanquished have given laws to their victors (victi victoribus leges dederunt).’\(^{111}\) Juvenal also uses the concept of ‘laws’ when in one of his satires he writes about people who take over Jewish customs: ‘Romanas autem soliti contemnere leges’ (‘they are used to despise the Roman laws’). He explains that this stems from the Jewish law (given by Moses) that teaches them not to get involved with people who do not share their religion, leading to: ‘non monstrare vias eadem nisi sacra colenti’ (so not even showing them the way).\(^{112}\) Another famous passage by Tacitus also stresses this point:

\(^{110}\) Cohen 1989, 14-5.

Josephus (in *C. Ap.* 2.211) explicitly mentions the obligation for Jews to point out the road to non-Jews as well.
Those who come over to their religion adopt the practice [of circumcision], and have this lesson first instilled into them, to despise all gods (contemnere deos), to disown their country (exuere patriam), and set at nought parents, children, and brethren (parentes liberos fratres vilia habere). It is clear that Juvenal and Tacitus both draw attention to the dangers of the exclusiveness of the Jewish monotheism for Roman values if adopted by non-Jews. This brings us back to Cassius Dio’s ‘atheism’, for which the Latin contemnere deos of Tacitus is a good equivalent. Juvenal and Tacitus may have had their eyes on (circumcised) proselytes in these passages, but their main concern was for non-Jews to end up in Cohen’s fifth category: ‘venerating the god of the Jews and denying or ignoring the pagan gods’.

At this point it is useful to turn to the related subject of pagan monotheism in antiquity, which is very relevant for this study, because it sheds some light on the identity of the group of God-fearers from a different angle. In the introduction of the book that actually bears the title *Pagan Monotheism in Late Antiquity*, the editors Polymnia Athanassiadi and Michael Frede want to contest the misconception (in their eyes) that Christianity replaced a number of polytheistic systems by a monotheistic faith stemming from Judaism. According to these scholars pagan forms of monotheistic thinking can be found outside of Judaism and Christianity in the first centuries.

When a closer look is taken at this pagan form of monotheism it appears that this usually consisted of a hierarchical system, in which the traditional gods were placed into an ‘essentially monotheistic structure’ under a highest god. Probably a better term for this ‘pagan monotheism’ then is ‘henotheism’ or perhaps ‘summodeism’ or ‘megatheism’.

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113 Tacitus, *Historiae* 5.5.2.
114 *Pagan Monotheism in Late Antiquity*: Athanassiadi and Frede (eds.) 1999.
115 Athanassiadi and Frede (eds.) 1999, 8-9. Their conclusion that this system did not agree with Christianity is right (10), because Christianity claimed a monopoly of the truth and did not accept a process of syncretism that would ‘insert’ the Christian image of God into this pagan system. This is an important conclusion and I will come back to this at a later stage.
116 Fürst 2006, who, e.g., calls Celsus a ‘henotheist’ rather than a ‘monotheist’, but he also adds: ‘in the context of Antiquity, I would prefer terms like ‘summodeism’ (from the Latin deus summus or deus maximus) or ‘megatheism’ (from the Greek μέγας θεός or θεός υψιστος).’
The development towards this pagan form of henotheism as described above can be attributed for a great part to the ancient Greek philosophers, but if the information from the article by Stephen Mitchell about the cult of *Theos Hypsistos* (‘the highest God’) is added, a clear link with Judaism is also found.\(^\text{117}\) Traces of this cult can be found in inscriptions from a great part of the eastern Mediterranean that range from the second century BCE to the fifth century CE. Often it is hard to tell whether they have to be interpreted as Jewish or pagan. It is certain that Jews used the adjective ὅψιστος for their god (it comes straight from the Septuagint, where it is found over 110 times, often as a translation of י”ש), but it could also be used by pagan groups for Zeus. The mutual influence was great according to Mitchell: ‘The cult of *Theos Hypsistos* had room for pagans and for Jews’ and he calls this ‘one of the most spectacular demonstrations of religious syncretism that the ancient world has to offer’.\(^\text{118}\)

Yet, in general, Jews remained faithful to their own traditions; boundaries stayed in place between Jews and Gentiles in the form of, e.g., the Jewish custom of circumcision and their food laws. The adherents of *Theos Hypsistos* are usually called *theosebeis* in the inscriptions and this is the link with our subject. It is not hard to imagine that a number of these God-fearers were attracted to Judaism, attended the synagogue services and could consider the god of the Jews to be at the head of the hierarchy.\(^\text{119}\) They could also qualify for one or more of Cohen’s categories.

Returning to these categories, one can ask the important question: could any of these people have been accused of ‘leading a Jewish life’ *improfessi*? The answer should be affirmative for numbers 3-6: benefiting the Jews or being conspicuously friendly to Jews, practicing some or many of the rituals of the Jews, venerating the god of the Jews and denying or ignoring the pagan gods, and joining the Jewish community.\(^\text{120}\) These acts were visible to the outside world and thus to informers, who may not have been aware of all

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118 Mitchell 1999, 115, 121. Also see Donaldson 2007, 445-466, on the inscriptions.
119 Mitchell 1999, 116; this concept is of course clearly visible in the older layers of the Jewish scriptures as well; a fine example of this is found in Ps. 82.1: ‘God has taken his place in the divine council; in the midst of the gods he holds judgement.’ See also West 1999, 26-27.
120 Since people from category 7 needed to be circumcised to ‘become’ Jewish, they would pass the circumcision test and were not leading a Jewish life *improfessi*, but they could be accused of evading the Jewish tax if not registered.
the subtleties involved and could have brought any of these people before the fiscus Judaicus.

Our second question is: would all of these accused persons have been convicted, if they had to undergo a sacrifice test to see if they could be regarded as ‘atheists’? In my view we are then left with people who are mentioned under category 5 (‘people venerating the god of the Jews and denying or ignoring the pagan gods’), but only those who denied the pagan gods and were prepared to risk their lives.121 Some or all of Philo’s ‘epelytes’ (uncircumcised proselytes) could perhaps be counted among them.122 The others, probably the majority of Gentiles that were attracted to Judaism, were not strictly monotheistic but rather henotheistic and could probably still combine sacrificing to idols with their belief that the Jewish god was somehow part of the pagan pantheon or even the highest god standing at the top of the hierarchy.123

Thus, one may expect some convictions by the officials of the fiscus Judaicus on a charge of atheism for those sympathizers or God-fearers who had crossed the essential boundary from a Roman perspective: those who had taken over the strict Jewish monotheism which included the rejection of polytheism and idolatry, perhaps in a process of becoming proselytes.

2.4.1.2. Those who led a Jewish life 'improfessi': Gentile Christians
I will now turn to Gentile Christians and assess their risk of having been accused of ‘leading a Jewish life’ or ‘drifting into Jewish ways’ under Domitian. For this purpose I will focus on the evidence that can be found primarily in (a) Acts and (b) in 1 Peter.

(a) Acts. We have seen that a number of Gentiles very probably attended synagogue services on Sabbaths. This group came into close contact with Judaism and in this way could ‘automatically’ learn about the Christian message that was carried out by Jews like Paul and his colleagues.

121 This is a somewhat difficult category, since there seems to be a fundamental difference between denying and ignoring, especially when one pictures these people being subjected to a sacrifice test to find out whether they were really ‘atheists’.
122 Philo, Questions and answers on Exodus 2.2; see also Cohen 1989, 21 (category 5).
123 Smallwood’s assumption (1956, 3), followed by Keresztes (1973, 5), that all adherents or God-fearers were strictly monotheist is not followed here. Williams 1988, 110, also concludes that Judaizing and monotheism did not necessarily go hand in hand: ‘an eclecticism which combined pagan rituals and Jewish ways or even worship of the Jewish God is perfectly possible’. Also Cohen 1989, 16: ‘many gentiles incorporated the god of the Jews into the pagan pantheon’. See also: Van Kooten 2006, 123-135.
According to the book of Acts, Paul used to go the synagogue in every city that he visited to preach the gospel. Chapter 13 comprises the report about the way Paul addressed his public in the synagogue of Antioch in Pisidia: in v. 16 reference is made of ‘Israelites, and others who fear God’ (φοβοῦμενοι τὸν θεόν, italics mine) and in v. 26: ‘descendants of Abraham’s family, and others who fear God’ (φοβοῦμενοι τὸν θεόν, italics mine). The distinction between Jews and Gentiles attending the synagogue, which was noticed in the previous section about God-fearers and sympathizers, can clearly be seen here. This differentiation between Jews and non-Jews is also found in Athens (Acts 17.17): ‘So he argued in the synagogue with the Jews and the devout persons’ (διελέγετο δὲ ἐν τῇ συναγωγῇ κατὰ πάν σάββατον, ἐπειθὲν τε Ἰουδαίοις καὶ Ἑλλήνας). There must have been an attractive side to the messianic perspective of Paul for some of these Gentiles. His message for them meant that as a consequence of the coming of Jesus as the Messiah and his atoning suffering and death, the differences between Jew and Gentile were no longer of any significance and all could be full members of a new community. In his letter to the Romans, Paul quotes a number of passages from the Jewish Scriptures to support his views in this respect:

Welcome one another, therefore, just as Christ has welcomed you, for the glory of God. For I tell you that Christ has become a servant of the circumcised (διάκονον περιτομῆς) on behalf of the truth of God in order that he might confirm the promises given to the patriarchs, and in order that the nations (ἔθνη) might glorify God for his mercy. As it is written, “Therefore I will confess you among the nations (ἔθνη), and sing praises to your name”; and again he says, “Rejoice, O nations (ἔθνη), with his people”; and again, “Praise the Lord, all you nations (ἔθνη), and let all the peoples (λαοί) praise him”; and again Isaiah says, “The root of Jesse shall come, the one who rises to rule the nations (ἀγρεῖειν ἔθνοις); in him the nations (ἔθνη) shall hope. (Rom 15.7-12)

124 See note 109 with regard to the reliability of Acts as a historical source.
125 These are the following quotes: 2 Sam 22.50 (= Ps 17.50), Deut 32.43, Ps 116.1 and Isa 11.10 from the Septuagint. In true rabbinic style Paul quotes from all sections of the Jewish Bible (Torah, Prophets and Writings) to reinforce the point he wants to make.
Paul was of the opinion that it was not necessary for the Gentile nations to become Jewish and keep Jewish religious laws concerning circumcision and food in order to become full members of his new communities. They could enter the messianic age as ἐνθη as a fulfilment of the passages quoted above. It is of essential importance to add here that for these Gentiles this did mean conversion to the god of the Jews and a total break with their own religious traditions: as a result they became exclusivist monotheists. This is probably the most important aspect of the early Christian mission: it was telling Gentiles to distance themselves from their polytheistic past and give up all idolatry (e.g., 1 Thess 1.9). As far as we know, this was not asked of other God-fearers or sympathizers who were close to Judaism and attended synagogue services, unless they wanted to become proselytes (which is the group Tacitus is referring to). When turning to the categories of Cohen once more, one would find Gentile Christians belonging to three categories: (4) practicing some or many of the rituals of the Jews, (5) venerating the god of the Jews and denying – not just ignoring - the pagan gods and (6) joining the Jewish community: in this case a community of Jewish Christians.

It is well-known that in this respect Acts 15 is usually quoted. This is the story about the convent of the apostles, where it was decided what rules should be followed by ‘those Gentiles who are turning to God’ (v. 19): ‘we should write to them to abstain only from things polluted by idols and from fornication and from whatever has been strangled and from blood’ (v. 20). In v. 29 one finds the text of the letter that was sent from Jerusalem to Christian communities based on the decisions that had been taken:

For it has seemed good to the Holy Spirit and to us to impose on you no further burden than these essentials: that you abstain from what has been sacrificed to idols and from blood and from what is strangled and from fornication. If you keep yourselves from these, you will do well.

In daily life this apparently meant a fundamental break with their pagan past for those Gentiles who were ‘turning to God’. In the writings of the New Testament there are many clear examples of this. Whereas the emperor Claudius had stipulated in his edict ‘to the rest of the world’ that Jews were not allowed ‘to show a contempt of the religious observances of other
nations’ (μὴ τὰς τῶν ἄλλων ἔθνων δεισιδαιμονίας ἐξοφθηνίζειν)\textsuperscript{126}, this was actually one of the main ingredients of the message brought by Jewish-Christian missionaries. Even without taking into account the context or date of the individual New Testament writings, this general picture is very clear.

A fine example of this message can be found in the story where Paul and his companion Barnabas were taken for Hermes and Zeus in Lystra and were worshiped as gods after having cured a man. They were appalled by this act of worship according to the writer of Acts and they addressed the crowd in the following fashion:

Friends, why are you doing this? We are mortals just like you, and we bring you good news, that you should turn from these worthless things (ἀπὸ τῶν τῶν ματαιῶν) to the living God, who made the heaven and the earth and the sea and all that is in them. (Acts 14.15).

In the letters of Paul himself there are a number of remarks that support the tenor of Acts. Paul writes to the congregation in Corinth: ‘You know that when you were pagans, you were enticed and led astray to idols that could not speak.’ (1 Cor 12.2), to the Galatians: ‘Formerly, when you did not know God, you were enslaved to beings that by nature are not gods.’ (Gal 4.8) and to the Thessalonians: ‘For the people of those regions report about us what kind of welcome we had among you, and how you turned to God from idols, to serve a living and true God’ (1 Thess 1.9).

In other, non-Pauline, letters this theme recurs a number of times: the first letter of John ends with a clear warning: ‘Little children, keep yourselves from idols’ (1 John 5.21), and the first letter of Peter gives a fine example of exactly those beliefs that must have made Greeks and Romans very suspicious of the Christian message that was spread by a number of Jews: ‘you were ransomed from the futile ways inherited from your ancestors’ (ἐκ τῆς ματαιείας ὑμῶν ἀναστροφῆς πατροπραδότου, 1 Peter 1.18). The (religious) traditions of the forefathers are here again referred to as ματαιός, ματαιοτέρους.

\textsuperscript{126} Josephus, \textit{Ant.} 19.290. See also p. 7. This clause in Claudius’ edict ‘to the rest of the world’ is a clear illustration of the Roman concern with regard to Judaism that is also found with Tacitus (\textit{Hist.} 5.5.2) in his passage about the lesson of \textit{contemnere deos} that, according to him, was taught to converts to Judaism.
meaning futile, trifling, vain, idle, empty. I will come back to the evidence in 1 Peter in more detail below.

The usual Jewish attitude towards their pagan environment (especially in the diaspora), was much more reserved. This was supported by the Greek translation of Ex. 22.28 (Septuagint: Ex. 22.27). The Hebrew הֲנַקְוַ֣תָם שָׁם שָׁם was not translated by ‘you shall not revile God’, but by ‘you shall not revile the gods’ (θεούς ὑμῖν κακολογήσεις).

When one reads the following passage by Tacitus once more, one has to conclude that from his perspective his statement about conversions to Judaism would also apply to the Jewish Christian mission, except for ‘the practice’ of circumcision:

Those who come over to their religion adopt the practice, and have this lesson first instilled into them, to despise all gods (contemnere deos), to disown their country (exuere patriam), and set at nought parents, children, and brethren (parentes liberos fratres vilia habere). Most of the time specific Jewish customs like circumcision or keeping food laws are thought of as proof that people lived a ‘Jewish life’, but for Romans the rejection of polytheism and idolatry was the most important and most reprehensible step for non-Jews to take when ‘drifting into Jewish ways’ and this could be detected by a test. This rejection of former religious practices was definitely a step that a Gentile had to take when becoming a member of

127 The same Greek word is used in Acts 14.15 quoted above, which is also the word used in Isa 2.20 and 44.9 LXX in relation to idols and idol worshipers. This is an often overlooked aspect of Christianity and its relation to the book of Isaiah. The conversion of the Gentiles to the God of Israel is usually regarded as a fulfillment of Isaiah’s vision of the universal meal (Isa 25.6). The other side of this coin (the derision of the pagan gods and their idols) is clearly found in Isaiah as well and this aspect is also indissolubly connected to the Jewish Christian message to the Gentiles. For Isaiah: Preuss 1971, 135-141, 192-237; Preuss 1976, 61-3.

128 See also: Van der Horst 1994; Goodman 1994, 52; Feldman 2006, 159-60. Both Philo (De Spec. Leg. 1.53; De Vita Mosis 2.205) and Josephus (Ant. 4.207; Contra Apionem 2.237) read this passage in line with the Greek translation of the Septuagint. The reason they both give for this tolerance is reverence to the word God.

129 Tacitus, Hist. 5.5.2. See also note 126, regarding Claudius’ edict ‘to the rest of the world’, which also makes a connection between Judaism and showing ‘contempt of the religious observances of other nations’. This edict clearly conveyed the message to Jews not to convert non-Jews to the exclusive monotheism of Judaism.
a Christian community. Bearing in mind the condition in the edict of Claudius (‘not to show contempt of the religious observances of other nations’, Josephus, Ant. 19.290), it is clear that the Christian mission by Jews like Paul was an undesirable development for Romans from the start, because it always included *contemnere deos*, which was usually associated with disloyalty to the emperor and the empire. It took some time for the Romans to fully realize this. Non-Christian Jews probably noticed this ‘danger’ earlier because it could also affect their position in the Roman Empire, which had been based on the general rule (as laid down in the edict of Claudius) that they could ‘keep their ancient customs without being hindered to do so’.

There are two episodes in the book of Acts about the mission of Paul that are relevant to this issue and demonstrate the sensitivities with regard to *contemnere deos*, ‘despising the gods’. First there is the famous incident in Ephesus, involving the city’s association of silversmiths, who made a living out of selling silver models of the temple of Artemis. In his speech, Demetrius, the leader of the disturbance sums up the problems that Paul is causing:

> Men, you know that we get our wealth from this business. You also see and hear that not only in Ephesus but in almost the whole of Asia this Paul has persuaded and drawn away a considerable number of people by saying that *gods made with hands are not gods*. And there is danger not only that this trade of ours may come into disrepute but also that the temple of the great goddess Artemis will be scorned, and *she will be deprived of her majesty* that brought all Asia and the world to worship her. (Acts 19.25-28, italics mine)

Some of the Jewish citizens of Ephesus were afraid that this incident could also be harmful to them, which is reflected in the following passage:

> Some of the crowd gave instructions to Alexander, whom the Jews had pushed forward. And Alexander motioned for silence and tried to make a defence (*ἐλέησαι ἁπάντως*) before the people. But when they recognized that he was a Jew, for about two hours all of them shouted in unison, ‘Great is Artemis of the Ephesians!’ (Acts 19.33-34)

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130 Josephus, Ant. 19.290.
Illustration 3: Tetradrachm of the emperor Claudius, struck in Ephesus around the year 41 CE (RIC I 118). On the reverse there is a picture of the temple of Artemis/Diana in Ephesus. As seen above (Chapter 1), Claudius’ edict about Jewish rights can also be dated to 41 CE. Paul and other Jewish missionaries spreading the messianic message about Jesus did not adhere to the condition laid down in this edict concerning the religious traditions of other nations. In Ephesus this led to the well known incident because of the (very Jewish) message of Paul ‘that gods made with hands are not gods’ (Acts 19.26).

This is a strong indication that Paul’s (very Jewish!) message to Gentiles that ‘gods made with hands are not gods’ could cause awkward situations for the Jewish communities in the cities that he visited and could possibly jeopardize their privileged position.\(^{131}\)

This could also explain the episode about Paul being summoned before the proconsul of Achaia, Gallio.\(^{132}\) The accusation that was brought forward by some Jews was: ‘This man is persuading people to worship God in ways that are contrary to the law.’ (ὅτι παρὰ τῶν νόμων ἀναπείθει οὕτως τοὺς ἀνθρώπους σέβεσθαι τὸν θεόν). In other cities Paul had already been charged with spreading anti-Roman customs, both by Romans (in Philippi Paul and

\(^{131}\) Goodman 2005b and Fredriksen 2007 [2003], 55, also see p. 222 of this study, quoting and commenting on Fredriksen.

\(^{132}\) Acts 18.12-17.
Silas were accused of ‘advocating customs that are not lawful for us as Romans to adopt or observe’, Acts 16.21) and by a combination of Jews and non-Jews (in Thessalonica: ‘they are all acting contrary to the decrees of the emperor, saying that there is another king named Jesus’, Acts 17.7). In this Corinthian setting only Jews are bringing accusations against Paul.

Could this episode in Achaia also have been connected to a Roman decree? Whereas Jews in general allowed sympathizers and God-fearers to attend synagogue services, they did not ask of them to explicitly give up the traditional gods unless they wanted to become proselytes. Paul and also other Jewish Christians did take this step and asked their converts to fully reject polytheism and idolatry: they changed the nature of the theosebeis, turned them into strict monotheists, but by doing so they violated the condition in the edict of Claudius ‘not to show contempt of the religious observances of other nations’. According to the Jews bringing forward the accusation, apparently some Roman rule had been broken (παρὰ τῶν νόμων), because they brought their case in front of the Roman authorities and with the edict of Claudius in mind they seemed to have a fair complaint. This message to reject idolatry was at the heart of the Christian mission to the Gentiles and it could or perhaps should have alarmed Gallio, but it did not. As a Roman magistrate he could find no ‘crime or serious villainy’ (against which he would have acted) and considered this case to be a Jewish matter in which he did not want to pass judgment. Apparently Gallio did not yet recognize the fact that Paul was actually spreading ‘atheism’ among non-Jews from a Roman perspective. In this narrative Gallio seems to understand παρὰ τῶν νόμων as ‘against Jewish law’ and perhaps it was the intention of Luke to keep the meaning of ‘law’ ambiguous in this case.

This passage (Paul before Gallio) is interpreted very differently in the commentaries on the book of Acts, especially the clause παρὰ τῶν νόμων. Instead of Roman law, some commentators argue that Jewish law is meant here. Using six different commentaries (some older, some more recent), one

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can get a good picture of the issues involved. Luke, the writer of the book of Acts is often held responsible for the ambiguity in the text. He does not reveal the nature of the *nomos* himself, but Gallio’s conclusion in this narrative that this is an internal Jewish dispute is clear, because he concludes that this matter can be settled under ‘your own law’. Haenchen still considers it possible that Roman law is meant here and that some Jews felt that Paul had crossed the boundaries of the Jewish *religio licita*, but he does not give a further explanation of this.

Witherington provides us with three arguments why one should think of Jewish law in this case: (1) the referral to the worship of God (*theon* = single), which could only refer to their own God, who demands exclusive worship, (2) Gallio’s conclusion that this is about ‘your own law’, meaning Jewish law, and the fact that (3) Paul’s preaching in the synagogue and his message to Jews about Jesus as the Messiah is set in an entirely Jewish context.

These arguments do not seem to be persuasive. It has already been mentioned that Paul brought his message to both Jews and Gentiles in the synagogues (*contra 3*). As soon as these God-fearers wanted to become members of Paul’s ‘Christian’ communities, they needed to break entirely with their pagan polytheistic past. Furthermore, the single use of *theon* does not exclusively point at Jewish law. It was possible to be a *theosebes*, be a regular visitor of the synagogue and yet not be an exclusive monotheist (*contra 1*). And finally: Gallio does conclude that this is about ‘your own law’, but this does not say anything conclusive about the intention of the Jews who press this charge (*contra 2*).

My conclusion is that the single use of *theos* does not exclude the possibility that Roman law is at issue in this case. Moreover, the use of *anthropous* in the charge (*ὅτι παρὰ τοῦ νόμου ἀναπέθει ὁ ὑπ’ οὗ ἄνθρωπος σὲ βεβάζῃ τὸν θεόν* – ‘this man is persuading people to worship God in ways that are contrary to the law’) could point to non-Jews as well.

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137 Witherington 1998, 552.
Looking for a verdict from a Roman magistrate is the clearest sign that the nomos in παρά τῶν νόμων should probably be understood as a Roman law.  

Fitzmyer is the only commentator who actually quotes Claudius’ edict, but he does not draw the best conclusion. He stresses that Gallio chooses to rule that Jews should settle this matter amongst themselves (thus recognizing their right to organize their own courts of law, which followed from the edict), but the Jews pressing this charge may have been referring to the special condition, mentioned in the same edict, about their behaviour towards the religious traditions of other nations. If people like Paul would start violating this Roman condition, the Jewish rights and privileges in general could be questioned by the Romans as well. This is why I am very puzzled with the position of Tajra, who has studied the court cases against Paul in detail, on this issue. He rightly calls this part of Claudius’ edict ‘a clear warning to the Jews that they would not be allowed to abuse the privileges so graciously granted’ and states: ‘excessive Jewish missionary activity, aimed at winning men over to the one true God would be roundly countered.’ Yet when he comes to this episode in Acts he concludes that Jewish law is the issue before Gallio, although this does not necessarily follow from his arguments. According to Tajra, Paul’s Jewish accusers claimed that he was setting up a new religious group, totally distinct from Judaism, thus putting himself outside the religio licita. This observation by Tajra can be linked perfectly to his own interpretation of Claudius’ edict as a warning against ‘excessive Jewish missionary activity’, as mentioned above. And then the conclusion should be that Roman law is the issue here.

The interpretation of this passage in Acts should reflect the change in the status of the ‘God-fearers’ that Paul and other Christian missionaries were bringing about: they were turning them into exclusive monotheists, which was a violation of Claudius’ edict regarding Jewish rights. The Jews who brought Paul before this Roman court could very well have had the intention to have him convicted according to a Roman law. In this particular city at

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140 An alternative would be to interpret παρά τῶν νόμων as conflicting with ‘common’ law in the sense that in the context of Graeco-Roman culture it was improper for people to give up the customs of their forefathers, which was also the criticism of pagan writers with regard to Christianity in later centuries. See pp. 227-230 for these citations from Celsus (also quoting a Jew), Porphyry and the emperor Julian (‘the Apostate’).

141 Fitzmyer, 629.

142 Tajra 1989, 21.

143 Tajra 1989, 56.
this particular moment, a Roman official may have been of the opinion that Christianity was an internal Jewish issue, but not much later (at a moment when the situation of non-Jewish sympathizers with Judaism had become more transparent for Roman authorities) the exclusive monotheist beliefs of non-Jews were considered to be a serious problem by Romans.

Martin Goodman is also of the opinion that Roman law is meant here and he even assumes that the floggings that Paul had to undergo in several synagogues (2 Cor 11.24) were directly related to this issue. In other words: he thinks it conceivable that Paul was punished as a Jew by other Jews because he violated a Roman directive and by doing so jeopardized the security situation of the Jewish diaspora communities (of which an example could be found in Ephesus, as seen above).\textsuperscript{144}

In his article about this episode in 
Acts, Bruce Winter assumes that Gallio’s ruling meant for Christianity that it was regarded as a ‘sect within Judaism and therefore a \textit{religio licta}, part of the \textit{mos maiorum}’\textsuperscript{145}. In the context of this narrative the conclusion should, of course, be that this verdict was very important for Luke, the writer of Acts, because he could use this to stress his point that Christians need not be considered as a dangerous group within the Roman Empire. In the same passage Winter goes so far as to conclude that all Christians in Corinth were thereby exempted from the imperial cult. One could question this latter conclusion, however, because it is not certain whether Gallio really understood the exceptional position or belief system of Gentile Christians at that point in time, when compared to other sympathizers with Judaism. He could hardly have sanctioned a development by which a growing number of non-Jews were given the same status as Jews with regard to the imperial cult. But it was in Luke’s interest to highlight this verdict and the conclusion that could be drawn from it: Christianity was part of Judaism and as such may have been the cause for internal Jewish tensions, which should be dealt with by Jews amongst themselves according to the Romans. For this purpose Luke could in fact point to a Roman official who seemed to have ruled that this was not a matter of concern for Romans, but it was only a matter of time until they would start worrying about the exclusive monotheist beliefs of non-Jews.

When we turn the clock some 35 years forward to the \textit{fiscus Judaicus} under Domitian, we should seriously consider the option that the first class

\textsuperscript{144} Goodman 2005b, 389.
\textsuperscript{145} Winter 1999, 222.
of people mentioned by Suetonius (which I identified as uncircumcised ‘atheists’) also consisted of Gentile Christians, who were not circumcised and at the same time had religious beliefs (at least in theory) that should make them refuse any involvement with polytheism or idolatry. They could most certainly have been accused of, convicted and punished for ‘leading a Jewish life’ improfessi under Domitian. 146

(b) 1 Peter. If we now take a look at 1 Peter, we find clear proof of the growing tensions that Gentile Christians were facing in the cities that they lived in. Perhaps even a glimpse can be caught of the delatores that may have denounced them with the fiscus Judaicus. The first letter of Peter was probably written from Rome (‘Babylon’ in 1 Pet. 5.13) to Gentile Christians who are referred to as ‘the exiles of the Dispersion in Pontus, Galatia, Cappadocia, Asia, and Bithynia’ and is generally dated after the year 70 and could very well date from the early years of Domitian. 147 One may conclude that this message is directed to the Gentile members of the Christian communities, because they ‘were ransomed from the futile ways’ inherited from their ancestors (ἐκ τῆς ματαιᾶς ὑμῶν ἀναστροφῆς πατροπραδότου) (1.18), a passage already mentioned. They were apparently suffering ‘various trials’ (1.6) and they were not alone in this, ‘for you know that your brothers and sisters throughout the world (ἐν τῷ κόσμῳ) are undergoing the same kinds of suffering’ (5.9). The nature of this suffering is also revealed: it is found in 2.12., where it reads:

Conduct yourselves honourably among the Gentiles, so that, though they malign you as evildoers (καταλαλοῦσιν ὑμῶν ὡς κοκοποιῶν), they may see your honourable deeds and glorify God when he comes to judge.

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146 Stenger 1988, 98ff, 108.

147 On the basis of these data (the use of ‘Babylon’ and the addressees of the letter), the most likely date for this book is between 70 and 112: the year of the destruction of the Jewish temple by the Romans (in Jewish writings after 70 the Romans are often compared to the Babylonians who destroyed the first temple in 587 BCE) and the date of the letter from Pliny as governor of Bithynia-Pontus to Trajan, which is proof of a persecution of Christians in this area of the empire. Since Gentile Christians were also victims of the fiscus Judaicus under Domitian (which went beyond ‘they malign you as evildoers’), this letter should be dated to the mid-eighties of the first century. Also see Chapter 4 below for the connections between 1 Peter and the Roman persecution of Christians.
From this letter it becomes clear that Christians could be regarded as criminals, probably for the very reason that they regarded the ways of their pagan ancestors as ‘futile’ (1.18). Here one is reminded once again of Tacitus’ passage about *contemnere deos, exuere patriam* and *parentes liberos fratres vilia habere*. The only thing that Christians could do in this situation was to ‘conduct themselves honourably’. In the following verses one of the famous calls from the New Testament to honour the Roman emperor and his governors can be found:

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148 A very remarkable passage about the enmity that was experienced by Gentile Christians is already found in one of Paul’s letters:

> For you, brothers and sisters, became imitators of the churches of God in Christ Jesus that are in Judaea, for you suffered the same things from your own compatriots (ὑπὸ τῶν ἰδίων συμψυχετῶν) as they did from the Jews, who killed both the Lord Jesus and the prophets, and drove us out; they displease God and oppose everyone (ποινὸν ἀνθρώποις ἴναντίων) by hindering us from speaking to the nations so that they may be saved. Thus they have constantly been filling up the measure of their sins; but God’s wrath has overtaken them at last. (1Thess 2.14-16)

Paul here makes a comparison between the situation of the Christian community in Thessalonica and the Christian communities in Judaea, who suffered from ‘the Jews’. Paul knew all about this, because he once belonged to those people who believed that Jews with Christian beliefs should be persecuted (1 Cor 15.9, Gal 1.13, Phil 3.6). In this passage Paul is not really giving us the reason for the animosity against Gentile Christians in their city, but he is giving us an interesting explanation for the persecutions in Judaea, connecting this to the spread of the gospel to non-Jews: ‘hindering us from speaking to the Gentiles so that they may be saved’. His judgment that ‘the Jews’ who persecute Jewish Christians in Judaea for that reason are *ποινὸν ἀνθρώποις ἴναντίων*, is most remarkable. In ancient literature one often finds the reproach, directed at Jews, that they nourish hatred or enmity with regard to all other peoples (see, e.g., all references under ‘misanthropy’ in the ‘Select index of subjects’ in Stern 1984). A good example of this is given by Tacitus in the famous fifth chapter of his *Historiae*, in which he notes that Jews are very loyal and compassionate towards each other, *sed adversus omnes alios hostile odium*. (Tacitus, *Historiae* 5.5.1). Paul wanted to bring a message of salvation to all peoples on the basis of his messianic beliefs, in line with the visions of the prophets, but at the same time this universal message contained the Jewish rejection of all other gods. This is why the Roman Tacitus felt similar about Christians: when he describes the persecution of Christians under Nero, he is of the opinion that they were more punished for their hatred of mankind (*odio humani generis*) than for the alleged arson (*Annales* 15.44.4). In the same passage he notes that this ‘criminal superstition’ (*exitiabilis superstition*) came from Judaea, thus linking it to Judaism.
For the Lord’s sake accept the authority of every human institution, whether of the emperor as supreme, or of governors, as sent by him to punish those who do wrong and to praise those who do right. For it is God’s will that by doing right you should silence the ignorance of the foolish. As servants of God, live as free people, yet do not use your freedom as a pretext for evil. Honour everyone. Love the family of believers. Fear God. Honour the emperor. (1 Pet 2.13-17)

This is very similar to Paul’s advice found in Romans 13, although the circumstances seem to have deteriorated in the case of 1 Peter. Things would even get worse in the near future. The Book of Revelation displays a total lack of confidence in imperial power: the emperor has turned into a ‘beast’. As I will argue in Chapter 5 below, this reflects the situation under Domitian. There was to be no protection from the emperor for Gentile Christians. This state of affairs is in contrast to the usually successful way Jews had been able to appeal to the emperor for support when facing difficult circumstances in the cities that they lived in: a line of defence that the Jewish writer of 1 Peter may have counted on, but eventually this hope was in vain for Christian communities. Those people who ‘malign you as evildoers’ seem to have been unleashed as delatores under Domitian. Gentile Christians, who were accused of the crime of living a Jewish life improfessi, probably belonged to their prime victims.

149 These three passages from the New Testament (Romans 13.1-7, 1 Peter 2.13-17 and Rev. 13) are usually set side by side and are then interpreted as different Christian answers or perspectives regarding the power of imperial Rome. I think this is not the right approach. It is more likely that they should be interpreted in their chronological order, from which it could be concluded that political circumstances for Christian communities deteriorated in the course of the first century. Paul and 1 Peter can still be seen standing in the Jewish tradition of honouring the Roman emperor: sacrifices for the well-being of the emperor and the Roman people were made almost on a daily basis in the temple in Jerusalem and prayers were said in synagogues for the same purpose (Josephus, C. Ap. 2.77-78, 2.196-197; Bell. 2.197; Philo, Leg. 157, 232, 317, 356; also: Pucci Ben Zeev 1998, 471-2; McLaren 2005). After all, the privileged position of Jews found its basis in the benevolence of subsequent emperors. In Revelation it has become clear that Christianity was not going to get the same treatment from the emperor. Cassidy 2001 (132; 134) leaves room for this ‘chronological’ interpretation, as advocated by me. I think that ‘the complex and diverse ways that the New Testament writings negotiate the Roman imperial world’ (Carter 2006, 136) originate from the fact that Christianity could first ‘hide’ under the Jewish umbrella, until it could be distinguished more clearly under Domitian and became the permanent target of possible persecution after that.
2.4.2. Tax evaders: Those who concealed their origin and did not pay the tribute levied upon their people

Under the heading of people, *qui (...) dissimulata origine imposita genti tributa non pependissent* (‘who concealed their origin and did not pay the tribute levied upon their people’), I will look at the following groups that were mentioned in the table of possible victims of the *fiscus Judaicus*: Jewish tax evaders in general and more specifically proselytes, apostate Jews, circumcised others (non-Jews) and Jewish Christians. From the words *imposita genti tributa* one may infer that this category consisted of people who could be regarded as belonging to the *gens* of the Jews. Circumcision seems to have been the main distinctive feature that officials of the *fiscus Judaicus* were looking for in the cases that were brought before them. Proselytes did not belong to the *gens* of the Jews by birth, but they were circumcised and also used to pay the former temple tax. Circumcised non-Jews (other than Jews or proselytes) did not belong to the *gens* of the Jews in any way and could only have been accused of tax evasion because of their circumcision.

Smallwood initially counted Jewish tax evaders, apostate Jews and Jewish Christians to this category, although she expressed her doubts about the first group.150 Later she also included proselytes as was mentioned above.151 Bruce believes that only Italian Jews should be counted to this group. They had been exempt from the tax since Vespasian, but were made liable by Domitian according to Bruce. This view has not been followed by later scholars.152

Keresztes’ conclusion with regard to this category more or less conforms to the views of Smallwood: Jewish tax evaders, apostate Jews, Christian Jews and perhaps proselytes.153 L.A. Thompson thinks this category specifically consisted of apostate Jews and non-Jewish *peregrini*. In his view these groups were also part of Suetonius’ first category (together with ‘Christian ex-Jews’), but in this case they were singled out by the *delatores* on account of their circumcision.

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150 Smallwood 1956, 3; about ‘Jewish tax evaders’ she notes: ‘Concealment of his Jewish nationality, however, must have been barely practicable for a Jew who attended the synagogue, kept the Sabbath, and so on.’
151 Smallwood 2001 [1976] 376-7; see also note 93.
152 Bruce 1964, 40, 45; see note also note 95.
153 Keresztes 1973, 5; Keresztes does not draw a firm conclusion about proselytes: see also note 93.
instead of their behaviour (which was the trigger for the suspicion of leading a Jewish life *improfessi* according to Thompson).  

Stenger thinks this category consisted only of Jews by birth (‘gebürtige Juden’) and has two different groups in mind: apostate Jews and Jewish Christians belonging to mixed Christian communities.

As seen previously, Goodman believes only ethnic Jews were at risk under Domitian: those who hid their Jewish practices (Suetonius’ first category) and those who hid their origins (Suetonius’ second category).

For my purpose I will treat both groups in this section about Suetonius’ second category: the first group under ‘Jewish tax evaders’ and the second under ‘apostate Jews’.

Williams also thinks the second category consisted of Jews by birth, including Jewish Christians and apostates, but she stresses the position of the ‘non-observers’, a group that I will treat under ‘Jewish tax evaders’.

Schäfer puts assimilated (apostate) Jews, Jewish Christians and ‘persons of other ethnic groups who happened to be circumcised’ in this category.

### 2.4.2.1. Jewish tax evaders

The group of Jewish tax evaders may have consisted of Jews who consciously tried to evade the Jewish tax (out of ‘nationalistic pride’ or ‘hurt Jewish feelings’), but at the same time remained practicing Jews. A number of scholars involved in the discussions about the *fiscus Judaicus* have expressed their doubts about this possibility, since these Jews will have gone to the synagogue, kept Sabbath and other Jewish customs. One would expect them to have been loyal members of their synagogues. Partly in response to the doubts expressed by these scholars, Williams has pointed

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156 Goodman 1989, 41: ‘ethnic Jews who had given up public identification with their religion either by hiding their continued Jewish practices or by pretending that their customs had nothing to do with their Jewish ethnic origins, which they dissimulated.’ See also Goodman 1990.
157 Williams 1990, 199-202; she thinks that non-observers were far more numerous than the apostates ‘who tend to bulk over-large in some discussions of this subject’ (200).
159 Keresztes 1973, 4 and 5.
160 Smallwood 1956, 3; 1976 [2001], 377; Bruce 1964, 40; Thompson 1982, 340.
to the group of non-observing Jews, who may have been overlooked in this respect. She assumes that this group may have been numerous, in any case ‘probably far more numerous than the apostates’. If people belonging to this group of Jewish tax evaders were accused by *delatores*, they were very probably convicted after it had been established that they were missing from the tax registers and they were subsequently punished with the confiscation of their property. Registration for the tax for future years probably followed as well.

2.4.2.2. Tax evaders: proselytes
As stated earlier, I have put proselytes under this heading because of the circumcision test that was part of the procedure of the *fiscus Judaicus* according to Suetonius. A distinct feature of proselytes was their circumcision. In all probability they were treated by the Romans as Jews who were liable for the Jewish tax. Smallwood is also of this opinion, since proselytes formally professed Judaism, they had also been liable for the former temple tax ‘and there was no reason for Vespasian to exempt them from its successor’. If all procedures had been followed in order to give them the status of proselytes, it is likely that they were also registered for the Jewish tax.

Especially Schäfer argues against this position. He not only thinks proselytes were among the main victims of the *fiscus Judaicus*, but also concludes that this passage from Suetonius is ‘an indication of increasing proselytism’ during Domitian’s reign. With his conclusion we are right in the middle of a scholarly debate, which is trying to answer the questions (1) whether one can detect an active proselytizing movement within Judaism (apart from the Christian mission) in the early centuries and (2) how numerous the group of proselytes may have been. On the basis of recent studies about this subject, the most likely answers to these questions seem to be: (1) there was no active Jewish proselytizing movement (apart from Christianity) and (2) the group of proselytes was not numerous.

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161 Williams 1990, 200; see also note 157.
164 Despite the persistent claim of Feldman 1993, 288-341; 2006, 205-55 (although one should bear in mind that he wants to explain the increase of the number of Jews between 586 BCE and the first century CE). See also: McKnight 1991; Will and Orrieux, 1992; Goodman 1994; and the discussion in Wander 1998, 218-27; Donaldson 2007, 5-6 and 483-
Furthermore, one should not forget that there were clear signs that diaspora Jews were concerned about Paul’s message to Gentiles that they should give up polytheism and idolatry, because this could lead to problems for the Jewish communities in their respective cities if they were associated with this messianic movement. One can hardly imagine these communities to have actively sought proselytes, since that would have meant conveying the very same message to these Gentiles, only adding the demand for full adherence to all Jewish customs like circumcision, food laws etc.

It can safely be concluded that the passage in Suetonius about the *fiscus Judaicus* cannot be used as evidence for an ‘increasing proselytism’ (Schäfer) during Domitian’s reign. If anything, it does point to the success of Judaism to win sympathizers, but this could also apply to the version of Judaism as advocated by Paul and other Jewish Christian missionaries (as I argued earlier in this chapter in the section about ‘Gentile Christians’). It does not tell us about the number of full conversions to Judaism, for which I would sooner follow Goodman than Feldman, i.e. they did happen but the numbers were probably small.

As for the risk of becoming the victims of the *fiscus Judaicus*, I assess this to be rather small for proselytes: we are dealing with small numbers that were probably properly registered for the Jewish tax.

### 2.4.2.3. Tax evaders: apostate Jews

The category of apostate Jews may certainly have been accused of evading the Jewish tax, if they were reported to the *fiscus Judaicus* and it was proven that they (i.e. the men) were circumcised and yet did not pay the tax. To avoid getting into this situation, some of these men may have decided to conceal their circumcision by either an operation (the so called ἐπισπασμός) or by means of a *fibula* (a light wooden pin). The Roman poet Martial provides us with an example of an ‘ex-Jew’ who used the *fibula* to conceal

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492. It is very difficult if not impossible to use the fourth century data of the Aphrodisias inscription for the first century as well (as referred to on page 41: the marble stone, on which fifty-five Jews and fifty-four Gentile God-fearers are mentioned as separate categories on one side; eighteen persons are mentioned on the other side, of which three are explicitly labeled as proselytes). On the other hand it is probably safe to assume that the number of God-fearers was always considerably larger than the number of proselytes. See also Donaldson 2007, 417-419 and note 599.

165 Infibulation was a simple surgical procedure, which existed of a surgeon piercing the foreskin to receive a light wooden pin called a *fibula*. With the *fibula* inserted the foreskin was held neatly closed. The procedure is described by Celsus, *De Medicina*, 7.25.2.
his circumcision, lost his fibula in public and was still recognized as a Jew. Therefore, one could have serious doubts about the effectiveness of this particular strategy in a court of law. Since Martial is a contemporary of the emperor Domitian, there may be a link to the Jewish tax and the way apostate Jews literally tried to conceal their Jewish origins to evade the tax.

The next question is whether they were also convicted for tax evasion and could have been punished with the confiscation of their property. When answering this question one should bear in mind that in Roman eyes apostate Jews still belonged to the gens of the Jews, which leads me to believe that they were indeed convicted as tax evaders in combination with the demand that they should be registered as taxpayers of the Jewish tax for future years. If this registration should have taken place at the local synagogue as the intermediary between Jewish taxpayers and fiscus Judaicus, then one might expect some unwillingness on the part of the synagogues to cooperate and register people as Jews, who no longer lived as Jews.

2.4.2.4. Tax evaders: circumcised non-Jews

In theory the group of circumcised non-Jews (e.g., Egyptian priests) is also a category of people who could have been accused of evading the Jewish tax, if it could be proven that they were circumcised and were missing in the tax registers of the Jewish tax. Yet it seems unlikely that they were also convicted, since they could probably claim they had nothing to do with Judaism (they did not belong to the gens of the Jews, despite their circumcision), and had their own ancestral (religious) traditions. In these

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166 Martial 7.82 (= Stern 1974, #243); also see Ginsburg 1931, 288 note 38.
167 Perhaps some room should be left for the possibility that they were given an opportunity to prove that they had given up their monotheistic beliefs by sacrificing to statues of the traditional Roman gods and/or the image of the emperor, as also suggested by Thompson 1982, 339: ‘proof of apostasy may even have been established by the process which Pliny later understood as valid for apostasy from Christianity: invocation of the Roman gods and offerings to the imperial statue in the presence of a Roman official.’ Josephus gives us an example of an earlier case (from the year 67), in which a renegade Jew in Antioch volunteered to sacrifice ‘after the manner of the Greeks’ (ῶσπερ νόμος ἵπτι τοῖς Ελληνίς) to prove his allegiance to the Romans (Josephus, Bell. Jud. 7.50-1).
168 This category of potential victims of the fiscus Judaicus was introduced by Thompson 1982, 331; followed by Williams 1990, 200-1 and Schäfer 1997, 114.
169 It was known to Romans that Jews were not the only people who practiced circumcision (Sevenster 1975, 134), but ‘the term circumcised is often interpreted as applying exclusively to Jews’ (Sevenster 1975, 133); see also Williams 1990, 200-1.
cases a subsequent sacrifice test may have been accepted as evidence that they were falsely accused of being tax evading Jews.

2.4.2.5. Tax evaders: Jewish Christians

I will now turn to Jewish Christians, who have been pointed out as potential victims of the *fiscus Judaicus* by a number of scholars.\(^{170}\) If the charge against them was indeed one of tax evasion, it must be assumed that they were not registered as payers of the Jewish tax. This would also lead us to believe that all or at least some of them were already estranged from the synagogues. So the first task is to find out what the relations between Jewish Christians and the synagogues in their cities may have been like. I will look at the period before and after the year 70 in general and the years under Domitian in particular in order to test if this is a likely scenario.

I will start by identifying two categories of reproaches from non-Christian Jews towards their Christian co-religionists that can be found in the New Testament. First of all there was the messianic message that Jewish Christians were bringing to non-Jews, turning them into exclusive monotheists in the process. One may qualify this as a political concern, because many Jews may have felt that their privileged position in the Roman Empire was under threat if other Jews started violating the condition in the Claudian edict ‘to the rest of the world’, by despising the religious traditions of others.\(^{171}\) The second concern seems to have been more of a religious nature, but was closely related to the first one. This was caused by the close interaction of Jewish Christians (as Jews) and Gentile Christians (as non-Jews), including but not limited to their shared meals. Spreading the gospel among non-Jews and forming new communities with them after their conversion, was a consequence of the Jewish Christians’ belief in Jesus as the Messiah. This belief as such was not the stumbling block for other Jews initially; the conclusions that were drawn from this belief, however, led to the aforementioned problems, which will be further outlined below.

With regard to the political concern, I already pointed to the two episodes in Acts, in which Jews openly wanted to distance themselves from Paul and other Jewish Christian missionaries spreading the gospel about Jesus as the promised Messiah. The first episode concerns the Jew Alexander in Ephesus,

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\(^{171}\) See my section on ‘Gentile Christians’ earlier in this chapter (2.4.1.2.).
who ‘tried to make a defence (ἦθελεν ἀπολογεῖσθαι) before the people’ after Paul had been accused of spreading the message that ‘gods made with hands are not gods’ (Acts 19.25-34). Paul was the target of this popular anger, but the Jewish citizens of Ephesus recognized the danger of being associated with this movement. In this case they did not get the opportunity to defend themselves, because the crowd in the theatre of Ephesus made this impossible. This is a clear example of the fact that Jewish communities could feel threatened by the Christian message being spread by Jewish Christian missionaries, because of the hostile reactions they could face in their respective cities from people who felt their traditions were being despised by Jews.

The second example of this Jewish concern that was found, was the Roman court case against Paul, brought before the proconsul Gallio by a number of Jews in Corinth (Acts 18.12-17). I argued that also in this case the issue was the spread of the Christian message among non-Jews and its main consequence: turning non-Jews into monotheists, including the demand to reject polytheism and idolatry (‘changing the status of the God-fearers’).

Now turning to the religious sensitivities on the part of the Jews and their causes, I will focus on the interaction between Jewish Christians and Gentile Christians. This concern was shared by some (or many) Jewish Christians as well, which is illustrated by a number of passages in the New Testament. Also in Jewish Christian circles there initially was uncertainty about the question whether male converts to Christianity with a pagan background should be circumcised or not. When this problem had been resolved by the leaders of the church in Jerusalem (‘no circumcision required’), another issue came to the fore, which consisted of the meals that were shared by Jews and non-Jews in Antioch. Although this problem also seems to have been solved among Jewish Christians according to Paul’s views (we do not read about shared meals being a problem in later writings), this may have remained a cause of great concern for other Jews.

In the book of Acts it says that Paul was accused of the following:

They have been told about you that you teach all the Jews living among the Gentiles to forsake Moses, and that you tell them not to circumcise their children or observe the customs. (Acts 21.21)

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172 Acts 15.1, 15.5; Gal. 6.12-13;
This scene took place in Jerusalem, where he was incriminated by Jews from Asia Minor, one of the prime areas of his activities. These reproaches may have originated because of the instructions that were given to non-Jewish Christians and also because of the close ties between Jewish and non-Jewish Christians. Circumcision was not a requirement for non-Jews to become full members of the Christian communities and shared meals became a custom (with Jews and non-Jews at the same table) within these communities, which could also take place in the houses of the non-Jewish members.

It was not customary for a Jew to enter the houses of non-Jews, let alone eat with them, as is also confirmed by a number of New Testament passages. This is, e.g., clear in the narrative about Peter and the Roman centurion Cornelius in Caesarea (who is called a ‘God-fearer’). Peter makes the remark: ‘You yourselves know that it is unlawful (ἀκειμένων) for a Jew to associate with or to visit a Gentile (κοινόθεται ἤ προσέρχεσθαι ἄλλοις).’ This can probably be related to the fact that virtually every house in antiquity (except those of Jews) possessed a house-altar, meant for sacrificing to the gods. This same ‘law’ can be found in two of the gospels. Here another Roman centurion (in this case in Capernaum) is introduced, who seems to be aware of this Jewish custom and does not ask of Jesus to visit his house (he did not feel ‘worthy’), when his slave was lying ill. The healing of this paralysed slave subsequently occurred from a distance.

Another issue, as already mentioned, was sharing meals with non-Jews. Also in Christian circles this could (initially?) lead to incidents, like the one in Antioch described by Paul in his letter to the Galatians. Paul writes about his rebuking Peter and other Jews, who stopped eating with other non-Jewish members of the community, after ‘certain people from James’ had come. This is clear proof of Jewish sensitivities (even in Christian circles) when it came to shared meals with non-Jews. Similar sensitivities are found within the newly formed Christian communities themselves. As Paul writes to the community in Corinth:

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175 Cornelius is called ‘a devout man who feared God’: εὐσεβὴς καὶ φοβούμενος τοῦ θεοῦ (Acts 10.2).
176 Acts 10.28.
177 Matt 8.5-13; Luke 7.1-10.
178 Gal 2.1-14.
But now I am writing to you not to associate with anyone who bears the name of brother or sister who is sexually immoral or greedy, or is an idolater, reviler, drunkard, or robber. *Do not eat with such a one.*  
(1 Cor 5.11, italics mine)

Given the fact that the focus in Acts 15 is on idolatry and sexual immorality, both of which also occur in the passage above, these seem to have been the main Jewish objections against sharing a table with non-Jews. In a similar way these objections were regarded as insurmountable within Christian communities as well. In the Book of Revelation there is also mention of a category of believers, who are not considered to be good Christians because they eat food sacrificed to idols and practice fornication.179 They apparently did not guard the boundaries between the Christian community and the polytheistic pagan world well enough in the eyes of the writer of Revelation.

When returning to the narrative in Acts and to the accusations that were brought forward against Paul, it is important to see what the leaders of the Church in Jerusalem decided in this matter. They suggested to Paul to undergo a ritual cleansing of seven days in the Jerusalem temple to refute any accusations about teaching Jews to give up Jewish rules.180 In this context the decision about the conditions under which Gentiles could enter the Christian communities is once again referred to:

But as for the Gentiles who have become believers, we have sent a letter with our judgement that they should abstain from what has been sacrificed to idols and from blood and from what is strangled and from fornication. *(Acts 21.25)*

The reason for this remarkable reference at this point in the narrative could very well be to make it clear that the social intercourse with this group of non-Jews (including the shared meals) could not lead to any defilement of the Jewish members of the Christian communities, so that in the eyes of the leaders of the church no Jewish rules could have been violated in this respect as long as the rules as mentioned above in Acts 21.25 were obeyed by Gentile Christians. Also in this case one gets the impression that the admission of non-Jews into the Christian communities, without the

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179 Rev 2.14; 2.20; see also Chapter 5 on Revelation and the *fiscus Judaicus.*
obligation to become proselytes, led to the accusation of non-Christian Jews towards Jewish Christians that they were forsaking the Mosaic law.

From Paul’s own writings one learns that he had already been punished in diaspora synagogues before these accusations were brought forward in Jerusalem. This is apparent from 2 Cor 11.24: ‘five times I have received from the Jews the forty lashes minus one’. This remark clearly relates to floggings that only Jews could be subjected to in synagogues, which followed from the Jewish privilege of organising their own courts of law.\footnote{Goodman 2005b; see also page 55.}

When we find a number of warnings by Jesus in the synoptic gospels, including the prediction that people will be judged and flogged in synagogues, it can be concluded that these are also messages that can only have been addressed to Jewish Christians by the gospel writers.\footnote{Matt 10.17, 23.24; Mar 13.9; Luke 12.11, 21.12.}

These punishments could not have been applied to non-Jewish Christians (or God-fearers or any other sympathizers with Judaism for that matter).

It is safe to conclude, that all these cases refer to a moment in time when Jewish Christians were still considered to fall under the jurisdiction of the synagogues, which could and did punish them. All of these circumstances make it very probable that mixed Christian communities, consisting of Jews and non-Jews, were not accepted easily (if at all) by other Jews, both for political and religious reasons. At the same time it may be concluded from this evidence that a separation was already taking place between synagogues and Jewish Christians. This is an important observation when looking at the context of the \textit{fiscus Judaicus} under Vespasian and Domitian.

If one assumes that for the levying of the new Jewish tax since Vespasian local synagogues were the primary source of information for the Roman authorities (like they were previously for the temple tax), the question if and how Jewish Christians were registered should be raised. With regard to the pre-70 temple tax there is little reason to believe that they would have withdrawn themselves as taxpayers or would have been precluded by the synagogue because of their Christian beliefs.\footnote{The New Testament is surprisingly silent on the temple tax: only Matt 17.24-27 – Jesus and Peter paying the temple tax – can be mentioned. Also see Derrett 1963; Montefiore 1964/5; Mandell 1984; also Telbe (2005, 43) and his conclusion regarding Christian communities ‘that further away from Jerusalem the fidelity to this custom declined locally some time before 70 CE.’ Den Heyer 1994 (Dutch), is of the opinion that there must have been a close link between this pericope and the \textit{fiscus Judaicus}, which I find unlikely.}

With the introduction of the
Jewish tax by Vespasian one may wonder whether they were also registered or if this was a moment at which they could back out (e.g., in cities where some kind of drifting apart from the synagogue had already taken place), also because this was actually a Roman punitive measure for the benefit of a pagan god and no longer a Jewish institution.184

To conclude this section, I think it can be confirmed that Jewish Christians were persecuted by the fiscus Judaicus under Domitian. They may have been prosecuted as tax evading Jews and did not face the death penalty, but ‘only’ imprisonment, possibly banishment and certainly the confiscation of their property and possibly future tax payment. They could still be found out on account of their circumcision. Paul, who regards circumcision irrelevant, nevertheless forbids epispasm: ‘Was any one at the time of his call already circumcised? Let him not seek to remove the marks of circumcision,’ he writes to the Corinthians (1 Cor. 7.18). This means that many Jewish members of the Christian communities could still be recognized by their being circumcised in the days of Domitian.

This assumption is corroborated by information from the Letter to the Hebrews. If we take the superscription ‘to the Hebrews’ seriously, we are dealing with a document that was written specifically to Jewish Christians. In terms of persecution they had suffered because they had been made into ‘a spectacle’, they had been imprisoned and their property had been confiscated.185 These items can all be explained by the prosecution of tax evading Jews by the fiscus Judaicus, including the circumcision test. In my chapter about Hebrews (Chapter 6 below), I will come back to this issue and argue that this intriguing New Testament book should be dated in the period after Domitian (probably under Nerva), while interpreting the remarks about a persecution in the past as referring to the fiscus Judaicus under Domitian.

2.5. Conclusion

After evaluation of the situation of the possible victims that Suetonius may have referred to in his remarks about the fiscus Judaicus, some conclusions can now be drawn. The following people who may have been reported to the officials of the fiscus Judaicus under Domitian by informers, based on the

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184 Also Goodman 1992, 33-4: ‘Non payment [of the Jewish tax] signified apostasy from Judaism but, then, payment might be reckoned a great sin itself, since the funds raised went (at least in theory) to the upkeep of the temple of Jupiter Capitolinus in Rome (Jos. B.J. 7.218)’.

185 Heb 10.32-34.
two categories as mentioned by Suetonius in *Dom.* 12.2., have been found (with regard to all cases it should be remembered that the informer may have had the great advantage that he only needed to prove probable guilt of the accused):186:

(a) ‘Those who led a Jewish life without publicly acknowledging that faith’ (*qui (...) improfessi Judaicam viverent vitam*):

1. God-fearers (including other sympathizers with Judaism);
2. Gentile Christians as a distinct class of sympathizers with Judaism;

(b) ‘Those who concealed their origin and did not pay the tribute levied upon their people’ (*qui (...) dissimulata origine imposita genti tributa non pependissent*):

1. Jewish tax evaders;
2. proselytes;
3. apostate Jews;
4. circumcised non-Jews;
5. Jewish Christians;

If a circumcision test was used in all cases to make a legal distinction between circumcised and uncircumcised men, like the one Suetonius witnessed, the first two categories, God-fearers and Gentile Christians, would have been exposed as uncircumcised. These could subsequently have been suspected of leading a Jewish life *improfessi*, of which the decisive characteristic from a Roman perspective would be their ‘atheism’. If a sacrifice test was used to prove or disprove atheism (like the one used by Pliny or the one that can be found in the Book of Revelation), some of the God-fearers and in theory all of the Gentile Christians may have been exposed as ‘uncircumcised atheists’, but only if they held on to their exclusive monotheistic beliefs by fully rejecting polytheism and idolatry. The punishment on conviction was confiscation of their property and possibly execution. In view of the severity of the punishment, one may expect that some of the accused decided to sacrifice under this pressure and thereby save their properties and their lives.

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186 See Rutledge 2001, 18, quoted above on page 34.
It must be stressed again that these categories were not made liable for the Jewish tax, but were ‘discovered’ during the proceedings of the *fiscus Judaicus* and could also be prosecuted to raise the revenue of the *fiscus* by means of the confiscations. They were not charged with tax evasion, but another ‘crime’ was detected of which they could be found guilty: ‘atheism’. As a consequence the proceeds of these convictions also went to the *fiscus Judaicus*. This is probably the abusive situation that Domitian created, because it could be argued that something was not quite right with this procedure in a legal sense. It is highly likely that this charge of leading a Jewish life *improfessus* and the ‘atheism’ connected to it, as prosecuted by the officials of the *fiscus Judaicus* under Domitian, is the *calumnia* that his successor Nerva removed. This will be discussed in the next chapter (Chapter 3).

All other categories (3-7) would ‘pass’ the circumcision test and, if missing from the tax registers, would be suspected of evading the Jewish tax that they were supposed to pay to the *fiscus Judaicus*. If they were given the opportunity to prove that they could not (or no longer) be regarded as Jews by sacrificing to idols or an image of the emperor, apostate Jews and circumcised non-Jews were able to get off the hook. Since the former still belonged to the *gens* of the Jews from a Roman perspective, they may not have succeeded in escaping their punishment and perhaps future tax payment.

Other Jews, who consciously tried to evade the tax but in fact continued to be practicing Jews, together with proselytes that were not registered as taxpayers, were certainly deprived of their property and would have been forced to register themselves for the Jewish tax. These cases may not have been numerous, because Jews and proselytes as a rule would have been members of their synagogues and I already assumed a strong involvement of the synagogues in supplying information to the *fiscus Judaicus* about taxpayers of the Jewish tax.187

Jewish Christians, who were exposed as tax evaders because they were missing from the tax registers, would have suffered the same: confiscation of their property and they were probably also supposed to be registered as future taxpayers. Missing from the tax registers in the first place, constitutes a strong indication of their estrangement from their former synagogues in the days of Domitian, which is not unlikely. The subsequent demand to be

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registered as taxpayers may have meant a ‘return’ to the synagogue as the place of registration, which could have been blocked by either of two situations: their own unwillingness to do so or the unwillingness of the synagogues to accept them. In my chapter about the Gospel of John (Chapter 7, including discussion of the birkat ha-minim), I will come back to this issue.

Looking at these results, one of the most important conclusions should be that members of mixed Christian communities (consisting of Jews and non-Jews) were at a great risk to fall into the hands of the fiscus Judaicus and be convicted after denunciation by delatores. In fact they must have presented the officials of the fiscus with a confusing picture. They were brought forward as members of one community, of which some of the men were circumcised Jews and others were not. The circumcised men (legally Jews in Roman eyes) could be prosecuted as tax evaders of the Jewish tax. The others (non-Jews) were found to be so close to Judaism that they had given up their ancestral religious traditions in favour of the god of the Jews, which led to a charge of living a Jewish life improfessi. The element of atheism could be punished by the death penalty.

Following from this, the reports of the persecution of Christians by Domitian, which can be found in early Christian historiography (e.g., Eusebius), can very well be explained by the harsh administration of the fiscus Judaicus, if it is accepted that the group of Christians still consisted of Jews and non-Jews, who were charged with different crimes and were punished differently. In the context of the fiscus Judaicus it made no sense to prosecute them as ‘Christians’, because the relevant factor was whether they belonged to the gens of the Jews or not. This would solve the problem concerning Eusebius’ claim about non-Christian sources that reported this (empire-wide!) persecution of Christians, which in practice was actually aimed at the two distinct sub-groups within Christian communities, among other groups of victims, especially at individuals with some property.

In later chapters the New Testament books of Revelation (Chapter 5), the Letter to the Hebrews (Chapter 6) and the Gospel of John (Chapter 7) will be investigated, to see what evidence for this persecution they can provide us with from a Christian perspective and what consequences for Christianity may have followed from this persecution. First I will take a look at the short but important reign of Nerva with special focus on his intriguing coin referring to the fiscus Judaicus.