


The ζευγήσιον τέλος and the “χωρίον ἀτελές” (Arist. *Ath.* 16.6): Census Classes and the Solonian Fiscal System

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Abstract: In this paper, the intention is to discuss the socio-economic status of the third census class, the *zeugitai* (small and middling peasants vs. farmers belonging to the leisure class), in the light of the organisation of the Solonian fiscal system. Particularly useful for this purpose is the analysis of an anecdotal passage concerning Peisistratus and a taxpaying Attic peasant of modest means. This is followed by some brief reflections on the subsequent fifth-century *eisphora* in both the Athenian cleruchies/colonies and Athens itself as of 428, during and after the Peloponnesian War.

Keywords: taxation in sixth-century Athens; *zeugitai*; peasantry; *eisphora*.

ESP El ζευγήσιον τέλος y el “χωρίον ἀτελές” (Arist. *Ath.* 16.6): Las clases censitarias y el sistema fiscal soloniano

Resumen: En este artículo examinamos la debatida condición socioeconómica de la tercera clase censitaria, la de los *zeugitai* (pequeños y medianos campesinos vs. agricultores de la clase privilegiada), a la luz de la organización del sistema fiscal soloniano. Será especialmente útil para ello el análisis de un pasaje anecdótico concerniente a Pisístrato y un modesto campesino del Ática que paga el impuesto. Terminaremos con algunas breves reflexiones sobre la *eisphora* posterior del siglo V tanto en las cleruquías/colonias atenienses, como en la propia Atenas desde el 428, durante la Guerra del Peloponeso y al final de la misma.

Palabras clave: fiscalidad en la Atenas del s. VI; *zeugitai*; campesinado; *eisphora*.

Sumario: 1. Introduction. 2. The census classes and the *eisphora* levy under Solon. 3. The anecdote about Peisistratus (Arist. *Ath.* 16.6) and the taxation of peasants of modest means. 4. A note on the *eisphora* after the tyranny. 5. Bibliography.

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1. Introduction¹

Much ink has been spilled over the possibility of organised taxation in Solon's time and the payment of a levy (*dekate*).² The very existence of census classes,³ plus the fact that one of them bore the name of a measure of production (*pentakosiomedimnoi*), has led scholars to believe that the classes not only had a political purpose but also a fiscal one. The levy would have probably been based on agricultural production (income), as the sources state for the time of Peisistratus,⁴ and payment would have been made in kind, at a time when there was still no currency,⁵ although it is possible that the tyrant or his sons introduced modifications following its introduction.⁶ The sources refer to a *dekate* (or *eikoste*), viz. a tax on production in the time of Peisistratus.⁷ It is likely that the levy was made by census classes, as a passage from Pollux (8.130) indicates.⁸ This text could refer to a later *eisphora* in the classical period, possibly from the beginning of the fourth century –in any case before the reform of 378–⁹ although this tax would have been introduced as early as in 428, when it seems to have been levied for the first time¹⁰ in Attica in the fifth century, based on the previous archaic tax system.¹¹

¹ This work has been carried out within the framework of the research projects PID2020-112790GB-I00 and PID2023-146086NB-I00.

² For a tax under Solon, see, among other authors approaching the matter from different perspectives, Descat 1990; Ostwald 1995; van Wees 2013, 88-91; Cataudella 2021. For a discussion on older historiography: Thomsen 1964, 14-23. Also Brun 1983, 22. For a sixth-century *dekate*: n. 5. This can also be deduced from Arist. *Ath.* 8.3 (see *infra* in text).

³ Arist. *Ath.* 7.3-4: As Aristotle points out in his *Politics* (Arist. *Pol.* 1274a20), the purpose of the census classes was political. For this political objective, see also Plutarch (Plu. *Sol.* 18.1).

⁴ A tax on agricultural income of 5 per cent in Peisistratus' time, according to Th. 6.54, or 10 per cent, according to Arist. *Ath.* 16.4.

⁵ Coinage was not introduced in Athens until the time of the tyrants (Kraay 1966, 324; Kroll – Waggoner 1984, 326-333; Davis 2012, 152; Iriarte 2018). Some authors (Rhodes 1981, 152-153, 168; Kroll 1998; 2008, esp. 14-17; van Wees 2013, 30, 69, 90, 123) have assumed that, before that date, silver bullion was also used for payments, fines, etc. Plutarch suggests an equivalence between drachmas, sheep and *medimnoi* (presumably of barley) when stating (Plu. *Sol.* 23.3) that a sheep and a bushel of grain were reckoned at a drachma. However, this hypothesis is problematic, as Davis observes (2012, 147-149), in that the value of livestock (a sheep being worth between 12 and 15 drachmas at the end of the fifth century) did not coincide with that of a *medimnos* of wheat (c. 3-4 drachmas in the same century). Davis does not believe that silver bullion was used in Athens at that time. Be that as it may, tradition attributes to Hippias, the son of the tyrant Peisistratus, the invalidation of the previous ("monetary") system (τό τε νόμισμα τὸ ὄν Ἀθηναίοις ἄδόκιμον ἐποίησε: "He rendered existing Athenian currency invalid": Arist. *Oec.* 1347a). It is possible, as Fawcett posits, that after the establishment of the tyranny, the payment of the tax was not made in kind but in cash (2006, 253).

⁶ See Fawcett in the previous note.

⁷ *Dekate*: Arist. *Ath.* 16.4-6; D.L. 1.53. *Eikoste*: Th. 6.54. Descat 1990. Fawcett 2006, 20-21. Plato (*Lg.* 955d) observed that the *chrematon eisphoras* was based not only on the value of property (*timema*) but also on its production. See also Fawcett 2002, 253. For a *dekate* also in Corinth with Cypselus: Arist. *Oec.* 1346 a-b. For public finances in Peisistratid times: Valente 2019.

⁸ Poll. 8.130: "There were four census classes: *pentakosiomedimnoi*, *hippeis*, *zeugitai* and *thetes*. Those so named for their production of five hundred dry and liquid measures contributed one talent to the public fund. Those who belonged to the *hippas* appear to have been named for their ability to raise horses; they produced three hundred measures and contributed half a talent. Those who belonged to the *zeugition* were registered starting from two hundred measures, and contributed ten mines. Those of the *thetikon* did not hold any office and did not contribute anything" (transl. Valdés – Gallego 2010).

⁹ For this reform, see Philoch. *FGrH* 328 F 41; Plb. 2.62.6-7; Cleidemus *FGrH* 323 F 8 (Phot. s.v. *naukraria*): 100 symmories. Ste Croix 1953, 56; Brun 1983, 28-30. Census classes were no longer used: Brun 1983, 28-29; Thomsen 1964, 194-249. For the *eisphora*, see also Christ 2007; Fawcett 2016.

¹⁰ Th. 3.19.1. See *infra* n. 70.

¹¹ The original system involved payment in *medimnoi* (Hansen 1991, 43; Davis 2012, 150-151; Valdés – Gallego 2010, 268), for which reason the passage from Pollux (see n. 8) referring to "dry and liquid measures" must have been an adaptation to a subsequent reality (late fifth and early fourth century). For van Wees, the passage from Pollux would reflect the reform of the *eisphora* under Cleisthenes (which would remain in force until 378), involving the adaptation of the previous tax system, also based on the census classes (since Solon and under the tyrants): van Wees 2013, 84-85; 92-97.

If it is accepted that in the sixth century under Peisistratus taxes were levied by census classes –with the fourth, the *thetes*, being exempt, as the passage from Pollux indicates¹² it is more than likely that the tyrant inherited a tax system based on the previous Solonian one (without ruling out modifications during the tyranny),¹³ for the lawgiver was responsible for the introduction of the census classes and Peisistratus upheld most of his laws.¹⁴ Ergo, their purpose was not only political but also fiscal, there being several indications of this.

Before considering the economic level of the third class, the *zeugitai*, in the context of the reflections on direct taxation in the sixth century, it is first necessary to examine evidence of taxation under Solon. With respect to the economic level of the third class an anecdote about Peisistratus and a poor Attic farmer is illuminating in this regard. This is followed by a brief account of the *eisphora* in the fifth century (in cleruchies) and why the minimum economic threshold to be liable for taxation in Attica was raised in 428 (during the Peloponnesian War), before this modification was confirmed with the revision of Solon's laws in around 403.

2. The census classes and the *eisphora* levy under Solon

In addition to the passage from Pollux (8.130) relating the census classes to the *eisphora*, other evidence points to the existence of a levy involving the census classes, membership to which was probably based on a self-declaration (presumably in the context of the phratries and/or naucraries in Solon's time).¹⁵ One such piece of evidence is the fact that the name of the third census class had a "fiscal version", being referred to as "zeughision", "zeughision telos" (zeughision telain) or "zeugitou telos", rather than as "*zeugitai*".¹⁶ As several authors have noted, the verb τελέω signified both "tax" and "property class".¹⁷ Pollux himself states that the "zeughision" "was a tax paid by those who owned a team of oxen".¹⁸

Another piece of evidence of a tax levy under Solon is the existence of the naucraries as fiscal units,¹⁹ possibly created as such by the lawgiver.²⁰ The tax collection function of the 48 naucraries

¹² See also Ostwald 1995, 378.

¹³ For taxation since Solon, see van Wees in n. 11. It is possible that Peisistratus, instead of a *dekate*, might have levied an *eikoste* (see n. 7) or, hypothetically, reduced the tax burden of the third class with the introduction of a progressive payment according to the census class (the idea of a progressive *eisphora* was formulated by Böckh 1967[1886], 574-576 and 602-603; *contra* Beloch 1884, 477-496). In any case, a progressive and differentiated rate according to the census class from Solon onwards cannot be ruled out either. For the hypothesis of the shift from a *dekate* to an *eikoste* between the time of Peisistratus and that of his sons: Berve 1967, 65-66; but see Valente 2020, 267, according to whom the tithe was established at 5 per cent throughout the tyranny in Athens.

¹⁴ Arist. *Ath.* 16.8. Plu. *Sol.* 31.1.

¹⁵ Membership to a census class would have been based on a self-declaration of wealth (possibly in the context of the phratries or in the register of the *naukraroι*, as Ostwald proposes: 1995, 376-377). Evidence for this is provided by Herodotus (Hdt. 2.177), who notes that Amasis "made the law that every Egyptian declare his means of livelihood to the ruler of his district annually" and that Solon "got this law from Egypt and established it among his people" (transl. A.D. Godley). See also van Wees 2013, 85.

¹⁶ Zonar. and Sud. s.v. Ζευγήσιον: τὸ τοῦ ζευγίτου τέλος; Lex.Seg. s.v. Ζευγήσιον, θητικόν: τέλος ζευγήσιον (zeta p. 260, lin. 33), also in entry zeta p. 261 lin. 20; Poll. 8.130 (οἱ δὲ τὸ ζευγήσιον τελοῦντες ἀπὸ διακοσίων μέτρων κατελέγοντο) and 8.132 (καὶ ζευγήσιόν τι τέλος οἱ ζευγοτροφοῦντες ἐτέλουν); Herm. in *Phdr.* 1.75.5 (οἱ δὲ τὸ ζευγήσιον τελοῦντες). See LSJ s.v. ζευγίσιον (<https://stephanus.tlg.uci.edu/ljsj/#context=lsj&eid=47420>).

¹⁷ Böckh 1886, 584-585; Ostwald 1995, 375-376; van Wees 2013, 86. See TLG s.v. τελέω: b. esp. *pay tax*, duty, toll (<https://stephanus.tlg.uci.edu/ljsj/#context=lsj&eid=105907>).

¹⁸ Poll. 8.132 (see n. 16). Van Wees 2013, 86. For ζευγοτροφοῦντες: IG II² 1576, lin. 73 (fourth century): a humble occupation (ox-driver) since he was a freedman. Also in Plu. *Per.* 12.7.

¹⁹ For the fundamental role of the *naukraroι* in managing state finances, see Thomsen 1964, 119-138, esp. 134; Jordan 1970; 1979, 56-61; Figueira 1986; Gabrielsen 1994, 19-23; Ostwald 1995, 371-377; Valdés 2002e; Van Wees 2013, esp. 43 ff; Faraguna 2024, 156 (this author assumes that there was a link between "naucrary records and the Solonian property classes").

²⁰ The 48 naucraries (Arist. *Ath.* 8.3) as territorial circumscriptions are generally attributed to Solon: Vélissaropoulos 1980, 11-12; Wallinga 2000, 131-146; Valdés 2002, 57-68. The *naukraroι*, officers of the naucraries (similar to the later demarchs: Cleidemus *FGH F* 8) possibly created under Solon, should be

is evidenced by a fragment of the *Athenaion Politeia*,²¹ according to which “a *naukraria* was something like the *symmoria* and the deme” (the *symmoriai* had a clear fiscal purpose in fourth-century Athens);²² and that “the demarchs were the archons in the demes. At the time, they were called *naukraroι* when the demes were called also *naukrariai* [...]. These men voted on the tax-levies in the demes and the expenditures of the demes” (τὰς δ'εἰσφοράς τὰς κατὰ δήμους διεχειροτόνουν οὗτοι καὶ τὰ ἐξ αὐτῶν ἀναλώματα). This fiscal function of the *naukraroι* is confirmed in Chapter 8 of this same work: they (the *naukraroι*) were “appointed for the levies and the expenditures that were made; because of which in the laws of Solon, which are no longer in force, the clauses frequently occur, ‘the Ship-commissioner to levy’ and ‘to spend out of the Ship-commission Fund’” (“τοὺς ναυκράρους εἰσπράττειν”, “ἀναλίσκειν ἐκ τοῦ ναυκραρικοῦ ἀργυρίου”).²³

Also in Hesychius reference is made to the *naukraroι* who “levied the *eisphora* of each region”.²⁴ The *Athenaion Politeia* mentions the “naucratic fund”, which could have been used by other officials, such as the *kolakretai*, to pay state expenses such as the *theoria* to Delphi (and possibly also to Delos).²⁵ On the other hand, Photius notes that the *naukraroι* were in charge of renting public property, while collecting rents on behalf of the state and possibly also the tax established by Solon.²⁶

According to the aforementioned passage from Pollux (8.130),²⁷ only the first three census classes paid the *eisphora*, whereas the members of the fourth, the *thetes* (to *thetikon*),²⁸ were exempt, possibly because of their poverty. In the sixth century, it is highly likely that this was also the case. There is, however, an important controversy about the minimum wealth requirements for belonging to the zeugite census class. This is so because if one takes into consideration the measurements (in *medimnoi* of barley) given by Pollux and repeated in Aristotle's *Athenaion Politeia* when referring to the census classes²⁹ – possibly both drawing from the same source, a fourth-century atidographer³⁰ then, as van Wees has postulated, the members of this zeugite class would have been very wealthy (with more than 13.7 ha), thus belonging to the “leisure class”.³¹ Several authors, however, have not lent credibility to Aristotle's (and Pollux's) figures –more on which below– for the time of Solon,³² since the sources mention dry

distinguished from the “οἱ πρυτάνεις τῶν ναυκράρων”, “the rulers of Athens” (Hdt. 5.71), possibly a council of very powerful notables associated with the Areopagus, who played a role in the Cylonian affair in seventh-century Athens: Valdés 2012, 215-229 (with further bibliography).

²¹ Arist. Fr. 387 Rose (Phot. s.v. *naukraria*; Poll. 8.108). See Leão – Rhodes 2016, fr. 79-80, who give credence to the Solonian origin of these laws (Leão – Rhodes 2016, 136).

²² For the reform in 378 with the introduction of the *symmories*, see n. 9 above. For two types of *symmoriai*, 100 for the *eisphora* payment (Cleidemus *FGrH* F 8) and 20 for the trierarchy (with 60 members each): D. 47.21-22, 29; D. 14.16-17 (354 BC) and scholium; D. 21.155 and scholium; Isoc. 15.145. Jones 1957, 28; Rhodes 1982; Gabrielsen 1994, 183-194; Fawcett 2016, 157 (some authors, however, identify the two types of *symmoriai*: Mossé 1979; Ruschenbusch 1978; 1990; Hansen 1991, 112-116).

²³ Arist. *Ath.* 8.3: τεταγμένη πρὸς τε τὰς εἰσφοράς καὶ τὰς δαπάνας τὰς γιγνομένας: διὸ καὶ ἐν τοῖς νόμοις τοῖς Σόλωνος οἷς οὐκέτι χρῶνται πολλαχοῦ γέγραπται, “τοὺς ναυκράρους εἰσπράττειν”, καὶ “ἀναλίσκειν ἐκ τοῦ ναυκραρικοῦ ἀργυρίου”.

²⁴ Hsch. s.v. ναύκλαροι (οἵτινες ἀφ' ἐκάστης χώρας τὰς εἰσφοράς ἐξέλεγον).

²⁵ For the “naucratic fund”, see n. 23. A reference in Androtion to the *theoria* to Delphi in connection with the *kolakretai* and the naucratic fund for defraying the trip's expenses (*FGrH* 324 F 36: sch. Ar. Av. 1541); possible regulation by Solon: Jacoby 1954, vol. I, 147-148; Ostwald 1995, 372-373.

²⁶ Phot. s.v. *naukraroι*.

²⁷ See n. 8. Ostwald 1995, 378.

²⁸ For the census class of the *thetes* (τὸ θητικόν): Arist. *Ath.* 7.3-4; *Pol.* 1273 b 41-1274 a 21. Plu. *Sol.* 18.2. In connection with the law on dowries of *epikleroi*: D. 43.54. Harp. s.v. Θῆτες καὶ θητικόν (Posidipp. Fr. 38 Kassel-Austin); Poll. 3.33; Sud. s.v. Θητεύς καὶ θητικόν; Sud. s.v. Θῆτα. Lys. fr. 207 Sauppe (Harp. s.v. Πεντακοσιομέδιμνον). Solon's law on *epikleroi*: D.S. 12.18.3. Lex.Seg. (s.v. Ζευγίσιον, θητικόν): ὁ δὲ πέννης καὶ ἄπορος θῆς ἐκαλεῖτο.

²⁹ Arist. *Ath.* 7.4. Possibly being modified to “150”: D. 43.54 (150 drachmae that the members of the *zeugitai* class contributed to the dowries of the *epikleroi* of the *thetes* class).

³⁰ Thomsen 1964, 150, 153.

³¹ Van Wees 2018, 135; 2024, 129-130 (14 ha including biennial fallow), with previous bibliography. This idea of the *zeugitai* as well-off farmers was previously supported by Foxhall (1997, esp. 70-71).

³² Rhodes 1981, 137-143; 1997, 4; 2006, 253; Hansen 1991, 30; Rosivach 2002b, 41; de Ste Croix 2004, 48-49; Raafaub (2006a, 390-391 and esp. 407-415) who criticises van Wees' theory; Mavrogordatos 2011, 12-15; Valdés – Gallego 2010; Valdés 2022. For census classes, see also Whitehead 1981 (as military classes);

and liquid measures, whereas the payment would have been made in *medimnoi* in 594. Moreover, the *zeugitai* were traditionally considered to be those with sufficient means for purchasing hoplite weaponry in classical times, namely, those peasants owning at least 40 to 60 *plethra* (3.6 to 5.4 ha),³³ many of whom were members of the *demos* in the sense of the lower classes,³⁴ the “many of the *demos*” who, according to Aristotle, had fallen on the battlefield in the first half of the fifth century after being recruited *ek katalogou*.³⁵

The time has now come to examine additional evidence that suggests that the sixth-century *zeugitai* were those with small or middling landholdings.³⁶

3. The anecdote about Peisistratus (Arist. *Ath.* 16.6) and the taxation of peasants of modest means

As seen in the previous section, it seems that since Solon (with continuity under the tyrants) the first three census classes were taxed, which means that only the members of the fourth, the *thetes*, were exempt. There is a valuable account according to which the tax was also levied on those of modest means, if not paupers. It therefore offers important evidence supporting the theory that the *zeugesion telos*, who presumably paid the tax in the sixth century, would have been composed of humble or “poor” peasants, who anyway would have occupied the lowest rungs within this census class. This anecdote, which seems to derive from oral tradition, thus contradicts the minimum production requirements of the *zeugitai* which Aristotle and Pollux apparently borrow from a fourth-century source (atidographer),³⁷ an explanation for which is offered at the end of this paper.

The anecdote about Peisistratus and the Attic peasant appears in a passage from the *Athenaion Politeia*, but is also recorded by Diodorus Siculus, whose source might have been Ephorus.³⁸ It is more than likely that the story or anecdote included in his account by fourth-century historians (Ephorus and Pseudo-Aristotle) derived from the oral tradition about the tyrant that had been circulating at least since the fifth century, given that a proverb or popular saying (*paroimia*) in this respect is recorded by Zenobius. Aristotle has the following to say:

τοιαύτης γάρ πινος ἐξόδου τῷ Πεισιστράτῳ γιγνομένης, συμβῆναι φασι τὰ περὶ τὸν ἐν τῷ [Υ]μητῷ γεωργοῦντα τὸ κληθὲν ὕστερον χωρίον ἀτελές. ἰδὼν γάρ τινα παντελῶ[ς] π[ι]έτρας σκάπποντα καὶ ἐργαζόμενον, διὰ τὸ θαυμάσαι τὸν παῖδα ἐκέλευσεν ἐρέσθαι, τί γίγνεται ἐκ τοῦ χω[ρ]οῦ τὸν παῖδα ἐκέλευσεν ἐρέσθαι, τί γίγνεται ἐκ τοῦ χωρίου. ὁ δ' ὅσα κακὰ καὶ ὀδύνας' ἔφη, 'καὶ τούτων τῶν κακῶν καὶ τῶν ὀδυνῶν Πεισίστρατον δεῖ λαβεῖν τὴν δεκάτην.' ὁ μὲν οὖν ἄνθρωπος ἀπεκρίνατο ἀγνοῶν, ὁ δὲ Πεισίστρατος ἥσθεις διὰ τὴν παρρησίαν καὶ τὴν φιλεργ[γ]ίαν ἀτελῇ πάντων ἐποίησεν αὐτόν.

For it was when Peisistratus was making an expedition of this kind that the affair of the man on Hymettus cultivating the farm afterwards called Tax-free Farm is said to have occurred. He saw a man at farm-work, digging mere rocks, and because of his surprise ordered his servant to ask what crop the farm grew; and the man said, “All the aches and pains that there are, and of these aches and pains Peisistratus has to get the tithe”. The man did not

Schmitz 1995, 576-7 (an economic –non-military– criterion with a political purpose for the Solonian timocracy), for whom the census classes ceased to be important in the middle of the fifth century.

³³ Regarding the requirements for belonging to the hoplite class in classical times, see Andreyev 1974, 14-18; Burford 1977-1978, 169-171; 1993, 67-72; Jameson 1994, 59; Halstead 2014, 61; van Wees 2006, 357-358 and n. 34; Gallego 2016, 52. In the fourth century, a *plethron* of land was worth around 50 drachmas and 2,000 drachmas were equivalent to 40 *plethra* (3.6 ha), the minimum for citizenship with Antipater's disenfranchisements (D.S. 18.18.4-5; Plu. *Phoc.* 28.4); Gallego 2016, 52-53 (calculated from the *Rationes centesimarum*: Lambert 1997; Faraguna 1998), with previous bibliography.

³⁴ Finley 1985 [1973], 12; Hansen 2010, 502-515.

³⁵ Arist. *Ath.* 26.1: τοὺς πολλοὺς and of both the people and the wealthy (καὶ τοῦ δήμου καὶ τῶν εὐπόρων). Valdés 2022, 64.

³⁶ For the relative conception of poverty and of the poor as those who had to work and who had no leisure time, see Fernández Prieto 2022, 75-78, with further bibliography.

³⁷ See n. 30.

³⁸ Rhodes 1981, 216.

know who it was when he answered, but Peisistratus was pleased by his free speech and by his industry, and made him free from all taxes.³⁹

For his part, Diodorus Siculus states the following:

ὅτι ὁ αὐτὸς διαπορευόμενός ποτε διὰ τῆς χώρας κατενόησεν ἄνθρωπον κατὰ τὸν Ὑμηττον ἐργαζόμενον ἐν χωρίοις λεπτοῖς καθ' ὑπερβολὴν καὶ τραχέσι. θαυμάσας δὲ τὴν φιλεργίαν ἔπεμψε τοὺς ἐρωτήσοντας, τί λαμβάνοι τοιαύτην χώραν ἐργαζόμενος. ὣν ποιησάντων τὸ προσταχθέν, ὁ ἐργάτης ἔφησε λαμβάνειν ἐκ τοῦ χωρίου κακὰς ὁδύνας, ἀλλ' οὐθὲν αὐτῷ μέλειν: τούτων γὰρ τὸ μέρος Πεισιστράτῳ διδόναι. ὁ δὲ δυνάστης ἀκούσας τὸν λόγον καὶ γελάσας ἐποίησε τὸ χωρίον ἀτελές, καὶ ἐντεῦθεν ἡ παροιμία, καὶ σφάκελοι ποιοῦσιν ἀτέλειαν.

Once when Peisistratus was journeying through the country he saw a man on the slopes of Hymettus working in a field where the soil was exceedingly thin and stony. And wondering at the man's zeal for the work, he sent some of his company to inquire of him what return he got from working ground like that. And when the men had carried out the command, the farmer replied that he got from the field only grievous pains; but he did not care, since he gave the tenth part of them to Peisistratus. And the ruler, on hearing the reply, laughed, and made the field exempt from taxation, whence arose the proverb, Even spasms give tax-exemption.⁴⁰

According to Zenobius, also reported in the Suda, this anecdote gave rise to the proverb “Καὶ σφάκελοι ποιοῦσιν ἀτέλειαν” (“Even spasms give tax-exemption”), before offering the following explanation:

Πεισίστρατος, ὡς φασίν, ὁ τύραννος δεκάτην τῶν γεωργουμένων ἀπῆτει τοὺς Ἀθηναίους. Παριῶν δὲ ποτε, καὶ ἰδὼν πρεσβύτην πέτρας ἐργαζόμενον καὶ τόπους λιθώδεις, ἤρετο τὸν πρεσβύτην, τίνας ἐκ τῶν τόπων κομίζοιτο τοὺς καρπούς· ὁ δὲ ἀπεκρίνατο, Ὅδύνας καὶ σφακέλους, καὶ τούτων δεκάτην Πεισίστρατος φέρει. Θαυμάσας δὲ ὁ Πεισίστρατος τὴν παρῶρησιαν αὐτοῦ τῆς δεκάτης ἀτέλειαν ἔδωκε. Καὶ ἐκ τούτου οἱ Ἀθηναῖοι τῇ παροιμίᾳ ἐχρήσαντο.

[It arose] because Pisistratus the tyrant required the Athenians to give him a tithe of their farm-produce. Passing by once and seeing an old man working the rocks and rocky fields he asked the old man what produce he got from his place. He answered, “Pains and spasms, and Pisistratus takes a tenth of them”. Pisistratus, amazed at his free-speaking, gave him a remission of the tithe. And since then the Athenians use the proverb.⁴¹

This story is very interesting for several reasons. Firstly, it supports the existence of a tax on production in the time of Peisistratus, in this case a *dekate*.⁴² Furthermore, it also confirms that some were exempt from payment, given that the expression “*chorion ateles*” conceivably indicates that certain agricultural land, presumably the least fertile, was not taxed. All considered, those exempt from payment of the tax would have actually been the *thetes*,⁴³ viz. the lowest class mostly comprising peasants of modest means, many of whom had farmed small plots of land since Solon.⁴⁴

The peasant farmer in the anecdote receives the *ateleia* apparently because Peisistratus appreciated his frankness when pointing out he had to give the tyrant part (the *dekate*) of his miserable harvest.

The image of the peasant at the foot of the Hymettus, presented as an old man toiling on land with poor quality soil in the renderings of the proverb,⁴⁵ means that he can hardly be identified as a member of the leisure class. This is so not only because he works hard (and because he is an old man with no leisure in his dotage) but also because his plot is apparently full of stones and rather

³⁹ Arist. *Ath.* 16.6 (transl. by H. Rackham).

⁴⁰ D.S. 9.37.2-3 (trans. by C. H. Oldfather).

⁴¹ Sud. K 1206, Σ 1711; Zen. 4.76 (transl. by D. Armstrong).

⁴² For a *Dekate* or an *eikoste*, see n. 4.

⁴³ For the tax exemption of the *thetes* census class, see above in text and n. 8.

⁴⁴ With respect to the agrarian status of the *zeugital* and the *thetes* after Solon, see Burford 1993, 67; Ste Croix 1981, 281; Gallego 2005, 107.

⁴⁵ Not so in the explanations provided by Aristotle and Diodorus.

unproductive, namely, marginal land.⁴⁶ Although there is no indication of whether or not this is the only land the peasant owns, nor of the size of his landholdings, it is clear that a large landowner with more than 13.7 hectares⁴⁷ would not work poor or marginal land without the help of labourers (*misthotoi*) or slaves (and even less so if he was an old man).⁴⁸ Everything indicates, therefore, that the man described in the story owned a small plot of marginal land and that Peisistratus granted him the *ateleia* not only because he was “frank” and/or owing to “his love of hard work”,⁴⁹ but also because the size of his landholdings would have been close to the minimum required (that of a *zeugites*) to be eligible for taxation, from which the *thetes*, who were even poorer, would have been exempt. In short, this man would have figured among the poorest *zeugites* with landholdings nearly as meagre as those of some *thetes* (those in the upper income bracket of this fourth class with, say, c. 3.5 ha).

This does not necessarily imply that the anecdote is true but does indeed point to a traditional narrative revolving around a popular proverb (dating back to at least the fifth century), aimed at highlighting the tyrant’s philanthropy towards the poor, his followers,⁵⁰ embodied by a hard-working farmer with modest landholdings.

The story is set in the time of Peisistratus’ agrarian measures (ch. 16 of the *Athenaion Politeia*), which established judges by demes and low-interest loans for poor farmers (*aporoí*).⁵¹ Furthermore, the age of Peisistratus is referred to (16.7) as the that of Cronus, thus underscoring his philanthropy and kindness (16.2),⁵² which undoubtedly indicates his popularity among the *demos* (i.e. the lower classes)⁵³ and that this image of the man was constructed by the popular classes. It is in this context that the saying and the image of the peasant of modest means favoured by the tyrant, appearing in the sources as of the fourth century, would have undoubtedly been forged.

All this points to the existence (circulating presumably in the popular oral tradition on tyranny in the fifth century) of an image of those who as small landowners paid taxes under Peisistratus in the sixth century. If one assumes (in light of the passage from Pollux and the apparent existence of untaxed farmland) that only the first three census classes were taxed, it stands to reason that the minimum threshold for the third class, the *zeugitai*, would have been low, perhaps around 40/50 *plethra* (3.6/4.5 ha), the usual minimum amount required to make ploughing with oxen worthwhile –as the *zeugitai* were those who “kept oxen”– and similar to the threshold for being entered on the hoplite muster rolls in classical times.⁵⁴ The fact that no oxen are mentioned in the anecdote does not mean that the Attic peasant did not employ them, as it was common to use the mallet *after the plough*.⁵⁵

⁴⁶ In this regard, see Sancisi-Weerdenburg 1993, 26, 28. However, this author’s theory according to which Peisistratus’ *dekate* was a payment made by those who received loans from the tyrant (replacing the *hekte* of the former *hektemoroi*) seems implausible for the sources point in another direction (to a tax imposed by the tyrant on landowners in general).

⁴⁷ See van Wees in n. 31.

⁴⁸ In Homer, marginal lands are given to *thetes* to be farmed. Eurymachus, one of the suitors, offers Odysseus, disguised as a beggar, to serve him as *thes* on a distant estate: Hom. *Od.* 18.357-361.

⁴⁹ The suggestion made by van Wees (2013, 171, n. 6) that “the farmer is rewarded for his love of labour”, rather than being pitied for his poverty, signifying that he could be seen as a landowner determined to cultivate even marginal land, is not convincing because his socioeconomic profile is that of a smallholder and because the episode appears in a chapter devoted to poor peasants (*aporoí*: *Ath.* 16.2).

⁵⁰ The paupers among the followers of the tyrant: Arist. *Ath.* 13 and 14; 28.2; Plu. *Sol.* 29.1. With the tyranny, many *thetes* probably promoted themselves and acquired land, some becoming *zeugitai*. For the economic measures of Peisistratus, see the following note.

⁵¹ Arist. *Ath.* 16.2-5. Peisistratus’ agricultural measures: D.Chrs. *Or.* 25.3; Ael. *VH.* 9.25; Arist. *Ath.* 16.2; D.L. 1.53. Baccarin 1990.

⁵² For the philanthropy of the tyrant: Arist. *Ath.* 16.2 and 8. Th. 6.54; Plu. *Sol.* 31.3. See Rhodes 1981, 218. Zatta 2010, 32-34.

⁵³ See n. 34.

⁵⁴ Poll. 8.132 (ζευγοτροφούντες). The *minimum* amount of land required for ploughing with oxen to be cost-effective has been estimated in the region of 4 or 5 ha: Halstead 1987, 84; Hodgkinson 1988, 39; Burford 1993, 67; Forbes 2000, 63-64; Nagle 2006, 71. Halstead 2014, 61. This is similar to the hoplite level in classical Greece: see n. 33. Even though owning a yoke of oxen was an important mark of distinction among peasants, those who did still might have been smallholders, for as Aristotle (*Pol.* 1252b12) observes, when commenting on a verse of Hesiod (*Op.* 405), “the ox serves instead of a *servant for the poor*”.

⁵⁵ σφῦράν: Hes. *Op.* 424; Ar. *Pax*, 566-570; Poll. 7.145.

This anecdote helps to create a profile of an Attic *zeugites* of modest means who was close to the upper threshold of the *thetes* class in the sixth century. The (old) peasant seems to be far from owning 13.7 ha, producing 200 *medimnoi* and forming part of the leisure class. Establishing the minimum threshold of the *zeugitai* in the sixth century at around 40 *plethra* (3.6 ha), equating it with those belonging to Antipater's *politeia*,⁵⁶ the minimum production requirement could not have been higher than between 50 and 60 *medimnoi*. Interestingly, this measure of production coincides, in a passage from Aristophanes, with the amount (50 *medimnoi* of production, it is understood) deriving from the distribution of land in the cleruchy of Euboea in the fifth century.⁵⁷ The taxation of a large population, including small and middling landowners (*zeugitai*), would have also been in line with Solon's ideology, *eunomia* or good governance in which the greed of the elite was curbed and even taxed, but without completely exempting the modest folk of Attica who also had to contribute, except for the poorest (the *thetes*), to the public treasury. It was precisely Peisistratus who would emphasise the tendency to favour the poor, and in this particular case small and middling landowners, with his credits and in the case of the peasant of the Hymettus, who has won the tyrant's favour, with the exemption from the tax on production.

The poor old peasant certainly was not a member of the leisure class but one who toiled by the sweat of his brow on a presumably meagre plot of land, perhaps of the marginal sort that might have been distributed in Peisistratus' time.⁵⁸ In any case his plot would have been somewhat larger than that of a *thes* who did not pay taxes. He seems to have been a smallholder, a member of the *zeugesion telos* in the sixth century, akin to the cleruchs who, departing from Athens for Salamis at the end of the sixth century, as will be seen below, were obliged to fight and pay fees (Ἀθ[ε]νεσι τελέειν καὶ στρατ[ε]ύεισθ[αι]).⁵⁹ As noted above, this sixth-century *zeugites* would have also been similar to "the many", namely, the members of the *demos* who, according to Aristotle, died on the battlefield in the first half of the fifth century, after having been recruited from the *katalogoi*.⁶⁰

4. A note on the *eisphora* after the tyranny

After the tyranny, direct taxation was abolished in Attica until 428.⁶¹ What follows are a few brief reflections on how this later taxation resorted to the sixth-century Solonian system (taking as a reference the ownership of land, although taxing, in fifth century, other types of non-land assets as well and surely with a cash equivalence) to begin to levy the *eisphora* but modifying the minimum tax threshold.

Before proceeding, however, it should be noted that, although it seems that no *eisphora* was levied in Attica from the end of the tyranny until 428, it might have been in the Athenian cleruchies

⁵⁶ See n. 33.

⁵⁷ "When they are afraid, they promise to divide Euboea among you and to give each fifty bushels of wheat": Ar. V. 715–717 (transl. E. O'Neill Jr) with scholium (Philoch. *FGrH* 328 F 118–119). The author also mentions the distribution of grain (barley) by Psammetichus in 445, but Biles – Olson (2015, 311–312), point out that these two options (promises of further cleruchies and the importance of the place as a source of grain) were not mutually exclusive. According to the measurements provided by van Wees (2024, 128: with previous literature), 3.6 ha (including biennial fallow) would have yielded 52.3 *medimnoi* of barley, at a yield of 800 kg/ha. There was a difference in weight between a *medimnos* of wheat and one of barley. According to the Lemnos, Imbros and Scyros cleruchy inscription of 374/3 (*SEG* 47.96 and Rhodes – Osborne 2003: 26, ll. 21–25), a *medimnos* of wheat weighed 32.96 kg and one of barley, 27.47 kg. Therefore, to produce 50 *medimnos* of wheat would have required slightly more land (about 4 ha) than to produce the same amount of barley. In any case, it is possible that the amount of land allotted to the cleruchs was somewhat larger than the minimum required to belong to the *zeugitai* class in fifth-century Athens.

⁵⁸ For agrarian measures under the tyrant, see n. 51.

⁵⁹ *IG* I³ 1 = *ML* 14 (510–500).

⁶⁰ See n. 35.

⁶¹ See n. 9 and *infra* in text.

(and colonies?) during the fifth century. This tax on cleruchies would have also continued with the practice of taxing smallholders,⁶² without ruling out others with more land in those areas.⁶³

The existence of a tax on cleruchs can be seen in Salamis, for example, a cleruchy from the end of the sixth century. As observed above, the inscription indicates that they had to fight and pay taxes.⁶⁴ Most cleruchs were probably people of modest means⁶⁵ who acquired a plot of land that was sufficiently large to allow them to rise in rank (from *thetes* to *zeugitai*) or to remain as *zeugitai* (at difficult moments in the life cycle) and to pay for their weapons. In the Salamis inscription, this humble origin can be inferred from the fact that they purchased their weapons for 30 drachmas when the complete panoply would have usually cost 75 drachmas.⁶⁶ At this time (end of the sixth century), the cleruchs of Salamis could not rent out their plots of land,⁶⁷ signifying that they would have necessarily had to travel there to work them in person and that the free acquisition of land (donated by the state) would have entailed a series of obligations (i.e. paying taxes and doing military service), plus other requirements.

An *eisphora* is also mentioned in Histiaea in 446 (long before it was introduced “for the first time” in Attica in 428).⁶⁸ This practice of taxing Athenians living outside the *polis* might even have gone back to pre-Cleisthenic times, for it could perhaps be glimpsed in Herodotus’ passage in which he notes that the tyrant levied (a tax) in Athens and among those settling in Strymon.⁶⁹

The reason why the *eisphora* might have continued to be levied on people of modest means in the cleruchies but not in Athens, could be related to the fact that Athenian cleruchs were allotted “free” plots of land in cleruchies, donated by the *polis*, which presumably served (in the case of being a *thes*) to move up a rung to the status of *zeugites* or, in the case of being a *zeugites*, to alleviate situations such as the distribution of inheritances, bad harvests, debts and so forth.

The time has now come to offer a brief overview of the internal *eisphora* levied in Athens as of 428. Tribute was introduced “for the first time” in 428,⁷⁰ at a time of war, apparently at the behest of

⁶² For the benefit of modest cleruchs (*thetes* and *zeugitai*): Plu. *Per.* 11.5-6 and Lib. 7.8.2 (*Hypotheses of Demosthenes’ Speeches*). See Ste Croix 1954; Meiggs 1972, 121 (*zeugitai* and *thetes*), 260; Rhodes 1985; Morris 2005, 45; Figueira 2008; Pébarthe 2009; Gallego 2024b. *Thetes* and *zeugitai* as beneficiaries of land allotments in the cleruchy of Brea, according to the amendment in the inscription: IG I³ 46, lin. 43-46 (dated to 445).

⁶³ Without ruling out the taxation of others who might have owned more land in that area, as many were able to acquire it privately. For the private acquisition of land in cleruchies, see Foxhall 2002, 214-15. Morris 2005, 45; Kallet-Marx 2007, 74; Moreno 2007, 89-92.

⁶⁴ See n. 59. Also van Wees 2013, 92.

⁶⁵ See n. 62. *Contra* Moreno 2007.

⁶⁶ IG I³ 1, lin. 9-11. Between 75 and 100 drachmas: Connor 1988, 10 with n. 30; van Wees 2004, 48, 52-53, 55. Van Wees (2002, 63-64) argues that hoplites did not need to fight in the full panoply and that the minimum requirement (a shield and spear) was relatively cheap to come by (c. 25-30 drachmas); also Hanson 1999[1995], 57-59.

⁶⁷ IG I³ 1, lin. 4-8. For leasing, see Osborne 1988; Paiaro 2008. By the fourth century, conditions had changed and it was possible to rent a plot in Salamis (IG II² 1590a): Cargill 1995, 16-17.

⁶⁸ For Figueira (2008, 436), Histiaea was a colony, whereas for Moreno (2007, 97) it was a cleruchy. Anyway, an *eisphora* was apparently levied in 446: IG I³ 41, line 38. Figueira believes that Athenians who did not reside in the *polis* also paid the *eisphora*: Figueira 1991, 69-70, 192-193. See Fawcett 2006, 33-34; 2016, 155-156. There is an unclear account in Pseudo-Aristotle’s *Oeconomicus* that mentions a valuation of the Athenian colonists living in Potidaea at the time of the siege (it combines both poll and property tax): Arist. *Oec.* 2.1347a; Bullock 1939, 128-129; Fawcett 2006, 35.

⁶⁹ Hdt. 1.64. Valente 2020, 269 (tax revenues raised by Peisistratus after returning to Athens).

⁷⁰ Th. 3.19.1: “The Athenians needing money for the siege, although they had for the first time (πρῶτον) raised a contribution of two hundred talents from their own citizens” (transl. J.M. Dent). For other interpretations of the term “πρῶτον”: Blamire 2001, 110 with n. 75. See Gomme 1956, 278 (“for the first time in the Peloponnesian War”); Thomsen 1964, 146 (for the first time an *eisphora* of 200 talents; also in van Wees 2013, 92); See Fawcett 2016, 155-57 (with further bibliography). Perhaps Thucydides means that an *internal* levy (“of themselves”: αὐτοῖς) was established for the first time. “At that time” (τότε) could refer to the period following the outbreak of the Peloponnesian War or, more plausibly, to the period of democracy in Athens. That is, the *eisphora* would not yet have affected “at that time” those living in Attica, but probably did those

the demagogue Cleon.⁷¹ It seems that wartime tributes were paid by wealthy Athenians.⁷² Although it is not known how many Athenians were eligible for payment,⁷³ it is plausible to suggest that the number was around 5,000, since according to descriptions of the oligarchic revolution of 411 appearing in the sources, 5,000 “had contributed with their persons and property” to the war.⁷⁴ If this number of “the 5,000” included those who had habitually paid the *eisphora* during the previous stages of the war, following Hansen’s population estimates, in the Archidamian War *eisphora*-payers would have accounted for around 10 per cent of the population and certainly no more than 15.⁷⁵ The same would have been true at the time of the Sicilian expedition,⁷⁶ when the possibility of another *eisphora* has been suggested.⁷⁷ The *eisphora* continued to be levied during the Decelean War and after the Peloponnesian War, while the sources always refer to very wealthy people.⁷⁸

in the cleruchies and colonies (see n. 68). On the levying of the *eisphora* at the time: Thomsen 1964, 14-15; Meritt 1982; Kallet-Marx 1989; Christ 2007, 54.

⁷¹ The responsibility of Cleon as a council member: Ar. Eq. 773-76; 923-26. Mattingly 1968, 452.

⁷² In *Equites*, Aristophanes refers to the existence of a “list of the rich”: Eq. 923-26. In the *Wasps* (422 BC), Aristophanes compares (V. 31-45) Cleon to a “whale that swallows everything” (φάλαινα πανδοκεύτρια), which for Xanthias meant that Cleon wished to butcher (δυστάναί) the Athenian people and strip them of their blubber. In Mattingly’s view, this refers to the *eisphora* levied on the wealthy classes, for later in the play the *dikastai* claim that they are the only ones saved from Cleon’s depredations (V. 596). For φάλαινα πανδοκεύτρια, see Sommerstein 1983, 154-55: “omnivorous” or literally “all-taking”, generally referring to female innkeepers who had “the reputation of being evil-tempered and foul-tongued”. See Mattingly 1968, 452. Possible reference to *eisphora* also in Ar. V. 658 (τὰ τέλη χωρὶς). Reference to *eisphora*, possibly associated with Cleon in Eupolis fr. 278 Kock; Gilbert 1887, 132. For contributions from the rich in those years as well: X. Smp. 4.30 and 45; Mattingly 1968, 453. Rich people paying the tax in the early fourth century: Ar. Ec. 197-198; οἱ μὲν ἐπ<ι>εικέις καὶ τὰς οὐσίας ἔχοντες in *Hellenica oxyrrhinchia*: POxy. 842, A 6.2 (A Col. I, l. 19 Grenfell – Hunt 1908, 145).

⁷³ The exact number of *eisphora*-payers is unknown, although this might have varied since the reorganisation of 378 (see n. 9). Thomsen (1964, 163) postulates a very high number of about 22,000 in 428. However, according to Ste Croix (1953, 32), there were many citizens who were exempt from paying the tax. This author assumes that the minimum net worth eligible for taxation would have been, at least from 378 onwards, 2,500 drachmas. See also Jones 1957, 23-38, esp. 28-29; Brun 1983, 19-21, who suggests 2,500 drachmas in 428, around 2,000 drachmas after 378, and between 6,000 and 9,000 taxpayers. Hansen (1991, 112-14) identifies the trierarchic symmories with the *eisphora* symmories after the reform of 378 (following Ruschenbush 1978; Mossé 1979; MacDowell 1986), assuming the same number of contributors (1,200) in both cases. These contributors would have therefore corresponded to the liturgical class (also Poddighe 2002, 129). However, they contend that there were two different systems of symmories at that time, one for the *eisphora* (100, according to Cleidemus *FGrH* 323 F 8) and one for the triarchies (20): Jones 1957, 28; Rhodes 1982; Gabrielsen 1994, 183-94. It is likely that between 428 and 378 the *eisphora*-payers accounted for no more than between 10 and 15 per cent of the population, a percentage that might have increased since 378: Valdés 2018.

⁷⁴ This hypothesis was formulated by Valdés – Gallego 2010. See also Simonton 2017, 46; Valdés 2022. For wartime contributions in person and property, see Arist. Ath. 29.5; Th. 8.63.4; also in Th. 48.1. See Raaflaub 2006b, 215; Simonton 2017, 45-46.

⁷⁵ Following the outbreak of plague, the wartime population would have been about 45,815 inhabitants in 428, before falling (after the second outbreak) to about 39,500 in 426: Hansen 1988a, 27. For considerations on the population of fifth-century Athens: Akrigg 2019, esp. 143 and 160-68.

⁷⁶ Hansen 1988a, 27 (around 40,000 citizens).

⁷⁷ Thomsen 1964, 174-75; Mattingly 1968, 453-54; Brun 1983, 25; Blamire 2001. Decree: IG I³ 93 (GHI 171, fragment c).

⁷⁸ For the *eisphora*, see nn. 70 and 73. Lysias often talks about the rich being overwhelmed by the burdens of the *eisphora* in these postwar years: Lys. 28. 3-4; Lys. 21.3; Lys. 19.29 and 43. In the early fourth century, there were already references to the concealment of wealth (*ousia aphanes*): Lys. 30.22; Lys. 20.32-33; Is. 5.37-38; Lys. 22. 13. The sources referring to the period of the Peloponnesian War that suggest wealth: Ar. Eq. 923-926 (“I will punish your self-importance; I will crush you with imposts; I will have you inscribed on the list of the rich”). For the role of the rich in the *eisphora*: Christ 2007, 54; Davies 1981, 12. In the Decelean War and possibly at the end of the Peloponnesian War, given the decrease in population (between 30,000 and 25,000 at the end of the conflict: Hansen 1988a, 27), the number of taxpayers with that economic capacity would have amounted to less than 5,000, possibly around 3,000 (3,000 is 10% of 30,000 and 12% of the likely total of 25,000 citizens), so the figure of 3,000 at the time of the oligarchic coup in 404 is also significant (Arist. Ath. 36). See Valdés 2018.

It is only natural to assume that in 428, at a time of radical democracy, the internal tribute, established in the assembly at the behest of Cleon,⁷⁹ was levied only on the wealthy of the city. Several sources speak of the economic contributions of the wealthy during the war⁸⁰ (which could include both the *eisphora* and liturgies) but none refer to the census classes, which are only mentioned in the passage from Pollux. As to this last reference, the levy could refer to the *eisphora* after the war, in or after 403, when despite the peace, this tax on property was maintained given the state's financial straits.⁸¹

The fact that in the sources referring to the economic contributions of the Athenians in wartime⁸² the census classes are not mentioned, especially during the Archidamian War when they seem to have still had a military purpose,⁸³ could reinforce the idea that the taxpayers did not fully coincide with the members of the first three classes. Indeed, according to the hypothesis put forward here, not all the *zeugitai* would have paid the *eisphora* in 428, since this would have only been levied on the richest members of this census class (together with those of the first two classes).

There is no doubt that the previous sixth-century *eisphora* could have served as a benchmark for the one established in 428, since it was based on land ownership, although equivalences would have been established with other types of assets and cash.⁸⁴ At the behest of Cleon, however, the assembly decided to tax only the rich (excluding smallholders), viz. those with landholdings above a certain threshold, probably those producing 200 measures and owning at least 13.7 ha or their equivalent in movable property, which in Antipater's time⁸⁵ would have been in the region of 1.2/1.3 talents but, perhaps, at this time –when taking into account the probable inflation between the fifth and fourth century– around 1 talent.⁸⁶

Thus, it can be concluded (in light of the sources referring to rich taxpayers, the references to the 5,000 and the passage from Pollux) that the group of taxpayers at the end of the fifth and at the beginning of the fourth century would have been somewhat larger than the liturgical class (5% of the citizen population)⁸⁷ but not that much, with the *eisphora* being levied on around 10-15 per cent of the population.

⁷⁹ See n. 71. In the decree of Callias (*IG* I³ 52 B II. 17 and 19; *GHI* 144B: see commentary on p. 257 and Flament 2018 on the date), it is stated that a vote of immunity (*adeia*) was required for a citizen to propose an *eisphora* levy.

⁸⁰ See nn. 72 and 74.

⁸¹ The first *eisphora* after the war was levied in 403, a time of pressing financial problems when the debt incurred with Sparta by the Thirty Tyrants had to be paid: D. 20.12; Isoc. 7.68. Debt of 100 talents with Sparta: X. *HG* 2.4.28; Lys. 12.59; Plu. Lys. 21.2.

⁸² See Thucydides or Aristotle, for example: n. 74.

⁸³ For the census classes mentioned in relation to military life during the war: Th. 3.16.1. Th. 6.43.1. See Valdés 2022.

⁸⁴ The fourth-century *eisphora*, before and after 378, was based on *timema* or capital, not on income, and all kinds of assets were taken into account: Thomsen 1964, 181-183.

⁸⁵ For calculations from *rationes centesimarum*, see n. 33.

⁸⁶ If the system was based on an earlier one, perhaps organised in the time of Cleisthenes using Solonian taxation as a benchmark (but apparently inoperative in the fifth century until 428), as van Wees believes (see n. 11), it is more than likely that the monetary equivalences were also readjusted with respect to those of the Cleisthenic period, given the more than probable inflation between the end of the sixth century and 428. For inflation, see Gallo 1987; Loomis 1998, 240-250, 257 (inflation of 100% between 403 and 330); Fawcett 2006, 285, 329.

⁸⁷ In the fourth century, approximately 1,200, plus c. 300, of the wealthiest citizens and between 1,500 and 1,600 by the end of the century: see Gallego 2016, 61, fig. 3. For the group of 1,200, see also Poll. 8.100; Philoch. *FGrH* 328 F 45 (Harp. s.v. *chilioi diakosioi*). Concerning the group of 300: D. 42.25; 18.103; Aeschin. 3.222; Is. 6.60; Hyp. fr. 160; D. 18.171; 42.5; 50.9; sch. D. 2.192. See Davies 1981, 17-37. For more on the liturgical class, see Davies 1971, xx-xxiv, who established the threshold at 3 talents (also Hansen 1991, 113). For other scholars, however, the minimum requirement would have been between 1 and 2 talents: Gabrielsen 1994, 45-47, 52-53; Rhodes 1982; Kron 2011, 129-131. The minimum net worth in cash to belong to the liturgical class in the fifth century possibly differed from that of the fourth (due to rising prices). This liturgical class accounted for about 5 per cent of a population estimated at 30,000 (Hansen 1991, 93-95; Gallego 2016) in the fourth century (Hansen 1988; 1991, 92-93; 2006; Kron 2011, 130). It is possible that in the Pentecontaetia the percentage would have been similar but, given the population growth during that period (c. 60,000 citizens in 431; Hansen 1988a, 14-28; Akrigg 2019, 143), the number of wealthy citizens was conceivably higher than in the fourth century.

At the end of the war, the *eisphora* was maintained in peacetime, given Athens's empty coffers and the widespread poverty,⁸⁸ coinciding with the “revision of Solon's laws”.⁸⁹ It is not unreasonable, as has been assumed, to claim that this was when the minimum threshold of the third class was established at 200 measures, adjusting it to the *eisphora*-payers.⁹⁰ It should be borne in mind that in the fourth century and probably from that time onwards (to the end of the fifth century), class membership was not used for military recruitment nor for pursuing political careers (although it was a nominal requirement for certain offices).⁹¹ The classes lost their military and political significance, but not their economic value, since their fiscal function (in the *eisphora*) seems to have been recovered (until 378), although they were adjusted to the “rich” of the city.⁹² These circumstances and the use of the census classes for levying the *eisphora* until 378 explain the figure of 200 measures as the minimum threshold of the *zeugitai*, which is taken from the source used by Aristotle (and Plutarch) and from the passage from Pollux and traced back to Solon.

As has been seen here, however, there is fortunately a proverb from the oral tradition on tyranny that offers an accurate idea of the socioeconomic profile of sixth-century *zeugitai*: possibly all those with more than c. 40/50 *plethra*, for which reason many of whom would have been peasants with modest landholdings, like the one portrayed in the passage from the *Athenaion Politeia* analysed here.

The *eisphora* within Attica, reinstated in 428, survived throughout the fourth century, for it had returned to stay. Probably the minimum tax threshold was gradually lowered, given the financial and economic needs of the fourth century, perhaps to 150 measures (before 378) and, with the subsequent introduction of the *symmorai* for the *eisphora* (and *proeisphora*) in 378, to 25 minae.⁹³ There might have been a further decrease at the time of Eubulus' reforms (in the 340s), but that is another “story” which will be dealt with elsewhere.

5. Conclusion

In these pages, I have reflected on the economic requirements for belonging to the *zeugite* census class in sixth-century Athens on the basis of an anecdote, probably handed down by oral tradition at least from the fifth century, about a poor peasant who pays the *dekate* to Pisistratus. This suggests that the tax threshold was low, while also indicating that others below this level did not pay the tax. The payment of the *eisphora* in the sixth century has been controversial, but certain indications, such as references to the Solonian census classes and accounts of the laws on naucreries, help to reinforce this idea. If, as it seems, only the first three census classes paid, then, at least at the time of the construction of the anecdote recorded in the *Athenaion Politeia* and other sources, the *zeugitai* in the lower band were regarded as peasants of modest means in the tyrant's time. With the onset of democracy, after the tyranny, the population of Athens was not apparently taxed, at least those living in Attica, although it seems that a tax might have been levied on the cleruchs and/or colonists. In any case, when the payment of *eisphora* was resumed

⁸⁸ See n. 81.

⁸⁹ Rhodes 1991; Todd 1996; Volonaki 2001; Shear 2011, chs 3 and 8; Carawan 2013, 233–250.

⁹⁰ Valdés – Gallego 2010. Presumably dropping at some point before 378 (perhaps during the Corinthian War) to 150 because of financial needs. For this number associated with the *zeugitai*: D. 43.54 (150 drachmae that the members of the *zeugitai* class contributed to the dowries of the *epikleroi* of the *thetes* class).

⁹¹ Hansen (1991, 108–9) posits that the army reforms (with the creation of the *ephebeia* for all Athenians) were introduced at the beginning of the fourth century. For Christ 2001, 398, 409–416 (with a transition period between the end of the fifth century and 386–366), the recruitment system was changed between the fifth and fourth centuries. See also Pritchard 2026. Change in 411 (without excluding other later ones in the fourth century): Valdés 2023. Membership to a census class in order to participate in political life began to be systematically ignored: Hansen 1991, 88; Rosivach 2002a, 45.

⁹² The last epigraphic reference to the census classes is from 388/7, in connection with Lemnos (*IG* II² 30, lin. 12; Stroud 1971, 164, lin., 12 and 17 ff.; Poddighe 2002, 130, n. 125), and possibly excludes the first two classes (*pentakosiomedimnoi* and *hippeis*) from the cleruchies. *Contra* Moreno 2007, 106, n. 138.

⁹³ Böckh 1817; Ste Croix 1953, 32; Jones 1957, 28; Valdés 2018.

in 428 “for the first time” in Attica (apparently since the tyranny), it was levied only on “the rich” of Athens, at the behest of the demagogue Cleon, accounting for about 5,000 men at the time. This also led to the adjustment of the minimum economic requirements of the third census class when “the laws of Solon” were revised at the end of the fifth century. At that time, moreover, the census classes, on which the payment of the *eisphora* was based, seem, however, to have lost their political (in the fourth century, membership of a certain census class for holding office was only nominal) and military function.

6. Bibliography

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