

Remarks on Nehemiah and the Idea of “Overtaxation” in Persian Yehud

Notas sobre Neemias e a ideia de “tributação excessiva” na Yehud persa

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ABSTRACT This article aims at providing a brief overview of the historiographic writings on Achaemenid taxation, showing how the thesis of overtaxation influenced our understanding of Neh. 5 and Persian Yehud in the 5th century BCE. It describes how it was once widely accepted that overtaxation led to social and economic instability in many peripheral areas of the Achaemenid Empire, including Yehud. According to traditional scholarship, the narrative of Neh. 5 described how the local governor acted to mitigate this crisis by granting temporary tax and debt relief to small farmers. The author then moves to discuss how recent scholars questioned that long-established view, highlighting the biblical source’s rhetorical nature and the logical inconsistencies of the economic explanations used to describe this putative crisis. Finally, this article faces the question of a supposed economic calamity arising in Yehud under Persian hegemony and provides some clues to reevaluate the biblical narrative, particularly in light of recent studies concerning

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the Persian Empire's economy and taxation. It supports to some extent the reading of Neh. 5 in an Achaemenid historical context.

KEYWORDS Yehud, ancient economy, Achaemenid Empire

RESUMO Este artigo tem por objetivo fornecer um breve panorama dos escritos historiográficos sobre a tributação Aquemênida, demonstrando como a tese da tributação excessiva influenciou nosso entendimento de Ne. 5 e da Yehud Persa no século V a.C. O trabalho descreve como foi outrora amplamente aceita a tese de que uma tributação excessiva teria conduzido à instabilidade social e econômica em muitas áreas periféricas do Império Aquemênida, incluindo Yehud. De acordo com estudos tradicionais, a narrativa de Ne. 5 contaria como o governador local teria agido para mitigar essa crise ao garantir perdão temporário de tributos e dívidas de pequenos proprietários rurais. Depois, discute como alguns pesquisadores questionaram a visão estabelecida, ressaltando a natureza retórica da fonte bíblica e as inconsistências lógicas das explicações econômicas empregadas para descrever essa presumida crise. Finalmente, este artigo enfrenta a questão de uma suposta calamidade econômica ocorrida na Yehud sob domínio persa e fornece algumas pistas para a reavaliação da narrativa bíblica, particularmente à luz de estudos recentes a respeito da economia e da tributação no Império Persa. Defende-se, em alguma medida, a leitura de Ne. 5 em um contexto histórico Aquemênida.

PALAVRAS-CHAVE Yehud, economia antiga, Império Aquemênida

Much ink has been spilled over the matter of Persian taxation and the Achaemenid fiscal administration in Judah during the earlier Second Temple period (WILLIAMSON, 1985, p. 238; BLENKINSOPP, 1988, p. 60-69; p. 257-258). Until recently, many scholars have tended to take at face value the narrative of the book of Ezra-Nehemiah, in which a strong protest of the “common people” against their “Jewish brothers” seemed to attest to the renewal of social strife in the land of Judah, worsened by the province's growing tax burden (WILLIAMSON, 1985,

p. 238; BRENNEMAN, 1993, p. 202; CARTER, 1999, p. 259; p. 289; LIPSCHITS, 2006, p. 40; MYERS, 2010, p. 130-131; MILLER, 2010, p. 6-7; MILEVSKI, 2011; GOTTWALD, 2011, p. 405-406; BECKING, 2011, p. 79-84; ADAMS, 2014, p. 130-145; ROSSI, 2020, p. 376-381; SILVERMAN, 2021a, p. 360). Evidence from other biblical books, such as Zechariah and Haggai, was often used to reinforce the broad picture of impoverishment and social unrest in the province during that time (BLENKINSOPP, 1988, p. 66; CARTER, 1999, p. 23; p. 289). This notion has enjoyed wide currency thanks to Olmstead’s (1948, p. 289-301) comprehensive history of the Persian Empire, which early on paved the way for several views on the supposed excessiveness of Achaemenid taxation¹ as well as on an alleged Persian hoarding of silver through money taxes and its damage to the empire’s economy (BRENNEMAN, 1993, p. 201).²

The hoarding and overtaxation narrative, possibly strengthened by modern liberal ideals, influenced biblical commentaries and historical handbooks of the 20th century. However, it was soon questioned by scholars attentively working with economic sources from the Achaemenid Empire (mainly Achaemenid Babylonia), who criticized the basic framework that mixed taxation, shortage of specie, rising prices, and impoverishment to explain the weakening of the empire (STOLPER, 1985, p. 143-146; DANDAMAYEV, 1992, p. 12; BRIANT, 1996, p. 820-824; JURSA, 2010, p. 659). Moreover, views of a supposed class struggle in Persian Yehud between the returnees and the small

1 “Overtaxation” can roughly be defined as a level of taxation greater than what the average taxpayers are able to timely pay or produce in the medium and long-term. This notion, however, is often left undefined in the scholarly literature on Persian Yehud (GRABBE, 2004, p. 193-194).

2 This idea originated fundamentally from Herodotus’ description of Darius’ “tax reforms” in *Hdt*, 3.89-97 (HERODOTUS, 1938, p. 117-127). It was further elaborated in Droysen’s (1917, p. 546-549) remarks on Persian taxation and hoarding of silver, as contrasted to Alexander’s allegedly more liberal policy. See also: Briant (1996, p. 821); Altmann (2016, p. 94). Conversely, Rostovtzeff (1941, p. 79; 83) had stressed that the fiscal burden of the Achaemenid administration over the satrapies was not so heavy as compared to the many advantages a world empire could propitiate to its vassals.

landholders (GOTTWALD, 2011, p. 405-406), and similar models that emphasized some sort of social conflict worsened by the growing tax burden (ALBERTZ, 1994, p. 495-497), have also been significantly challenged by new readings of the biblical text (GUILLAUME, 2010) and archaeological finds, whose conclusions on Yehud's demography do not fit well into the idea of social disputes over land (ODED, 2003, p. 70; LIPSCHITS, 2003, p. 365; GRABBE, 2004, p. 205-207; p. 287-288; see, however, CARTER, 1999, p. 248).

More recently, detailed studies on taxation and the economy of Persian Babylonia have shed light on important aspects of the Achaemenid fiscal system, including the preponderance of taxes as service obligations (the “*ilku*”, including *corvée* labor) (SILVERMAN, 2021a, p. 357) or in kind – although, as a general trend, the use of silver did become increasingly common in economic transactions in the first millennium BCE (JURSA, 2010, p. 469-474; 2014, p. 120-121; 2015, p. 88-89; ALTMANN, 2016, p. 228; PIRNGRUBER, 2017, p. 30; HACKL; RUFFING, 2021, p. 974; SILVERMAN, 2021a, p. 375-376) – and a noticeable fiscal pressure over some categories of taxpayers at the time of Darius I (522-486 BCE), which is often linked to the Babylonian revolts under his son, Xerxes (486-465 BCE) (JURSA, 2007, p. 86-91; 2014, p. 124; p. 135; HACKL; RUFFING, 2021, p. 976). Accordingly, while the traditional idea of the Persians as hoarders of silver is now untenable, the narrative of tax pressure and overexploitation as a cause of hardship and revolt in Babylonia is often accepted (JURSA, 2015, p. 103; ROLLINGER; DEGEN, 2021, p. 439; KLEBER, 2021a, p. 906; p. 914-916; 2021b, p. 139).

In light of these developments, this paper aims at providing an overview of the narrative about overtaxation in Achaemenid Persia, as well as some remarks on its premises and conclusions, with a brief commentary on the possible impact of Achaemenid imperial practices over Yehud and the scenario depicted in Neh. 5. This study supports a reading of Neh. 5 which takes into consideration an Achaemenid historical context and demonstrates how the lack of a close dialogue between biblical scholarship and Achaemenid economic history has been detrimental to the understanding of Neh. 5.

It is worth stressing from the start that the ensuing discussion is broadly related to debates on economic history, which cannot be treated here at great length. In brief, studies of ancient economies have traditionally been divided into at least three main tendencies, the “neoclassical”, “substantivist” and Marxist models (SPEK; LEEUWEN; ZANDEN, 2015, p. 1-3; ALTMANN, 2016, p. 20-32). Early Marxist approaches of ancient near eastern economies relied on the idea of an “Asiatic mode of production” characterized by a despotic State which owned virtually all lands, extracted riches from dependent tenants and redistributed them among a bureaucratic elite (MIEROOP, 1999, p. 110-113; MILEVSKI, 2011, p. 144-146; BOER, 2015, p. 1-52; p. 205-216; and discussion in ALTMANN, 2016, p. 24-26; SILVERMAN, 2021b, p. 324-325). Another recurrent topic in the field of economic history is the so-called “formalist-substantivist debate” – the “formalist” side (linked to neoclassical economics) roughly presupposing a given and universal “economic rationality”, and the substantivist side stressing how ancient economies were highly embedded in social norms and cultural beliefs (VAN DE MIEROOP, 1999, p. 108-110; TEMIN, 2002; JURSA, 2010, p. 19-21; ALTMANN, 2015, p. 105-107; 2016, p. 20-24). More recently, a strong case for the study of ancient economies with the help of Douglass North’s New Institutional Economics (NIE) has been made by many scholars (JURSA, 2010; ALTMANN, 2015; 2016, p. 29-32; PIRNGRUBER, 2017, p. 215-216). Silverman (2021b, p. 324), however, describes the NIE as one strand within the neoclassical approach that would retain some of its deficiencies. Finally, one must mention the socioeconomic model of patronage, roughly implying vertical personal relations of favor and obligation (BOER, 2015, p. 105-109; FITZPATRICK-MCKINLEY, 2015, p. 168; SILVERMAN, 2021a, p. 368; FRIED, 2021b, p. 140-141). The cancellation of debts, the redistributive function of feasts and other relevant topics in Neh. 5 have all been assessed through the lens of patron-client relations (FITZPATRICK-MCKINLEY, 2015, p. 238-241; FRIED, 2018b; 2021b, p. 164-166; SILVERMAN, 2021b, p. 328).

THE PERSIAN EMPIRE AND YEHUD

The Achaemenid Persian Empire was one of the largest, most enduring political entities the Near East had ever seen (BROSIUS, 2006, p. 1-5). With its political core in the region of *Fārs*, located to the southwest of modern Iran, the empire was ruled by an Indo-Iranian people, the Persians, which had gradually migrated to the Iranian plateau around the first millennium BCE (BROSIUS, 2021, p. 5; WATERS, 2014, p. 19-21). The region had before been dominated by the Elamites, from whom the Persians inherited many of their traditions in a lengthy process of Elamite-Iranian acculturation (ÁLVAREZ-MON, 2021, p. 399). Finally, with the looting and destruction of Neo-Elamite cities by the Assyrians in the mid-7th century, new principalities emerged in the region (BROSIUS, 2021, p. 9-10), including, possibly, the one ruled by the dynasty of Cyrus, the Great (559-530 BCE) (BROSIUS, 2006, p. 6-9; SILVERMAN, 2020, p. 5).

Cyrus' reign was a period of unprecedented military accomplishments (KUHRT, 2021). After defeating the Medes around 550 BCE, the king conquered the kingdom of Lydia and, in 539 BCE, he marched into the city of Babylon. The conquest of Babylonia brought with it the annexation of territory formerly under direct rule of the Neo-Babylonian Empire, including the area west of the river Euphrates – that is, the Levant (the entire province was known as “Babylonia and Beyond the River”) (GRABBE, 2004, p. 19; KAELIN, 2021, p. 585-586; KLEBER, 2021a, p. 911). “Beyond the River” (*Ebir-nāri*, i.e. Transeuphratia) remained part of this great satrapy until the splitting of it into two different provinces, probably during the first years of Xerxes' reign (STOLPER, 1985, p. 8; BLENKINSOPP, 1988, p. 61; SILVERMAN, 2020, p. 7; KLEBER, 2021a, p. 911). As we know from the famous Behistun inscription, Babylonia rebelled at least twice during the reign of Darius I (SCHMITT, 1991, p. 54-56; p. 66-68). It rebelled twice again during the reign of Xerxes I, when it seems that it was violently punished (WAERZEGGERS, 2003-2004; JURSA, 2010, p. 4-5; HACKL; PIRNGRUBER, 2015, p. 108; PIRNGRUBER, 2017, p. 20).

Yehud was, therefore, under the administration of the satrap of Beyond the River.³ It has been proposed that the imperial administration in Yehud was centered at the site of Ramat Raḥel (located at a distance of 4 km from Jerusalem), where taxes were collected possibly since the time of the Assyrians (CARTER, 1999, p. 267-268; LIPSCHITS; GADOT; LANGGUT., 2012, p. 61; LIPSCHITS, 2015, p. 257; ALTMANN, 2016, p. 263; SILVERMAN, 2021a, p. 363).⁴ Archaeologically, Persian Yehud was a sparsely populated area, characterized by small, unwalled villages (CARTER, 1999, p. 214-248; GRABBE, 2004, p. 27-30). After the devastation of Jerusalem and other areas of Judah, especially during the Assyrian campaign of 701 BCE and the Neo-Babylonian campaign of 586 BCE, and with the deportation of the Judean elite, the region suffered demographic and economic decline. Urban settlements deteriorated, and rural settlements were generally devastated (LIPSCHITS; GADOT; LANGGUT, 2012, p. 57-59; LIPSCHITS, 2015, p. 237-255; FAUST, 2015, p. 263-267; ALTMANN, 2016, p. 80-82; RISTAU, 2016, p. 13; FINKELSTEIN, 2018, p. 51-59).⁵ Only a gradual and limited

3 The precise status of the province of Yehud, its autonomy from Samaria, and other institutional issues remain a matter of controversy (BLENKINSOPP, 1988, p. 61; CARTER, 1999, p. 280; GRABBE, 2004, p. 154; MYERS, 2010, p. XX-XXI; MILEVSKI, 2011, p. 141-147). Weinberg’s once predominant theory of a “citizen-temple-community” (*Bürger-Tempel-Gemeinde*), with the temple and the high-priest holding sway over the community, does not seem to correspond to historical reality (CATALDO, 2003; 2009, p. 173; see also: ALTMANN, 2016, p. 182). Persian Yehud was actually a small province administrated by a Persian appointed governor who ensured the collection of taxes. The economy was predominantly agrarian, based on subsistence farming, and most of the peasants performed some sort of dependent labor. Some farmers owned their land, others were tenants (GRABBE, 2004, p. 154-155; p. 195). Many scholars believe that almost all land in Judah had been confiscated by the great Mesopotamian empires, allotted to conquerors and then leased to Judean families, who had to pay rents and tributes (MILEVSKI, 2011, p. 144-146; FRIED, 2021b, p. 107; p. 140-141).

4 For the possible function of the Jerusalem temple as a collector of taxes, a much-debated topic, see Silverman (2021a, p. 363-370); and Lemaire (2021, p. 332-334).

5 Faust (2012, p. 139; 2015, p. 263-267) sees a dramatic decline in rural settlements in the whole of Judah during and after the Neo-Babylonian campaign, with no significant recovery taking place before the Hellenistic period. Lipschits (2015, p. 237-255) states there was stability and even an increase in some rural settlements during the Persian period (see also: GRABBE, 2004, p. 29); as concerns the area of Benjamin, see Lipschits (1999) and debate in Faust (2012,

demographic recovery took place in the Persian period (LIPSCHITS, 2006, p. 32). The total population of Yehud is estimated at 30,000 (LIPSCHITS, 2003, p. 363; GRABBE, 2004, p. 30). Jerusalem, one of the largest urban centers of the time, was probably restricted to the City of David and the Temple Mount (USSISHKIN, 2012, p. 115-118). Finkelstein (2018, p. 12) estimates a population of 400-500 people living in the city at the time.

Not only was Jerusalem very small, there is also some controversy surrounding the archaeological evidence for the rebuilding of its walls, an essential subject in the book of Ezra-Nehemiah (USSISHKIN, 2006, p. 147-166). Finkelstein (2018, p. 15-16), for instance, states that unambiguous archaeological evidence for such a wall has not yet been found,⁶ and has even categorically declared that “Nehemiah’s wall is a *mirage*” (FINKELSTEIN, 2008, p. 509; 2018, p. 16; p. 25). Ussishkin (2012, p. 124-125), however, supports that “some repair work was carried out by Nehemiah” in the old wall already in existence. Finally, following an extensive review of the archaeological evidence, Ristau (2016, p. 21-66) claims that the primary wall on the eastern hill was repaired and incorporated by fortifications “hurriedly” built during the Persian period.⁷

In any case, and for the purpose of this article, it can be said that, from an archaeological point of view, Persian Yehud was sparsely populated and the returnees probably did not have a significant or immediate demographic impact on Yehud or Jerusalem in particular (LIPSCHITS, 2003, p. 364-365; 2006, p. 32; GRABBE, 2004, p. 287-288; BECKING, 2006).

p. 143-144; p. 209-231). Both authors, however, agree that Judah was generally devastated in the Neo-Babylonian and Persian periods (ALTMANN, 2016, p. 80-82); See also: Ristau (2016, p. 13).

⁶ See also: Lipschits (2006, p. 34).

⁷ Contrary to Ussishkin (2012, p. 108-109), however, Ristau (2016, p. 22; p. 35; p. 44-48) concludes there is no evidence for the repair of the Iron IIB walls on the western hill, and claims that the western ridge of the City of David was actually fortified. See also discussion in Fried (2021b, p. 3-5).

THE NEHEMIAH TRADITION

According to the Hebrew Bible, during the reign of Cyrus (559-530 BCE), a group of descendants from deported Jews was granted authorization to return to Jerusalem and rebuild the city and the temple that had been destroyed in the Neo-Babylonian campaign (Ezr. 1.1-4; FRIED, 2017, p. 1). Grabbe (2004, p. 74-76) explains that the current form of the biblical narrative reflects the fusion of possibly four different restoration stories of the post-exilic period. First, there is mention of one Sheshbazzar, probably a Persian-appointed governor, that laid the foundations of the Second Temple during the time of Cyrus (Ezr. 1.7-11; 5.14-16). Secondly, the Hebrew Bible indicates that the governor Zerubbabel and the high-priest Joshua were responsible for the effective reconstruction of the temple during the reign of Darius I (522-486 BCE) (Ezr. 1-6). Moreover, there is the Ezra tradition which chronicles the scribe Ezra’s mission to implement God’s law (Ezr. 7-10), and whose historicity has been strongly questioned (GRABBE, 1998, p. 130-150; KRATZ, 2021, p. 139-140; FRIED, 2021b, p. 6). Finally, there is the Nehemiah tradition concerning the governor’s commission and the reconstruction of Jerusalem’s walls during the second half of the 5th century BCE. A critical reading of all these traditions suggests that the process of return was long and gradual, with many phases of reconstruction and resettlement, and described in multiple, discordant, and conflicting accounts.

The main traditions concerning the return of the deported community (*golah*) to Jerusalem have been preserved in the biblical books of Ezra and Nehemiah and, to a certain extent, in the prophetic books of Haggai and Zechariah. It is important to highlight that, in the Masoretic Text, contrary to the modern Christian canon, the books of Ezra and Nehemiah were an editorial unity (WILLIAMSON, 1985, p. XXI-XXII; BLENKINSOPP, 1988, p. 38-39; GRABBE, 2004, p. 73; FRIED, 2017, p. 2-4; 2021b, p. 15).⁸ The same happens in the LXX, in

8 It is presumed that a Hellenistic editor put together material on the missions of different

which, additionally, there is the apocryphal book of 1 Esdras, whose date and relation to Ezra-Nehemiah is much debated (BLENKINSOPP, 1988, p. 71; GRABBE, 1998, p. 118-119; 2011). The majority of scholars believe that the Book of Ezra-Nehemiah, as we know it, was finished at some point during the Hellenistic age (WILLIAMSON, 1985, p. XXXV-XXXVI; GRABBE, 2004, p. 72; FRIED, 2017, p. 4-5; SILVERMAN, 2021a, p. 355). They also point out that some significant parts of the text go back to a source of the 5th century BCE, the so-called “Nehemiah Memorial” (or “Memoir”, NM) (BLENKINSOPP, 1988, p. 47; GRABBE, 2004, 294). This document possibly consisted (originally) of a laudatory report, in first person, of the activities performed by the Jewish governor of Yehud, Nehemiah (WILLIAMSON, 1985, p. XXIV-XXVIII). It is not clear, however, if there ever was an equivalent for Ezra (an “Ezra Memorial”) (WILLIAMSON, 1985, p. XXVIII-XXXII; BLENKINSOPP, 1988, p. 45-46; GRABBE, 2004, p. 76).

The historical figure of Nehemiah is controversial (BRIANT, 1996, p. 977; RÖMER, 2016, p. 222; FRIED, 2021a). If the biblical narrative is to be trusted, Nehemiah was a Jewish servant and cupbearer to the King of Kings, Artaxerxes, in Susa (Neh. 1:11-2.1). Most scholars believe that the expedition of Nehemiah took place during the time of Artaxerxes I, at some point between 465 and 424 BCE (GRABBE, 1998, p. 101). Nehemiah, like many of the returnees, probably represented a group that had close ties to the Persian government and was therefore privileged in many ways. According to the Bible, he requested the King’s permission to rebuild the city of his ancestors (Neh. 2:5-6), especially, as we are told, the walls and some parts of the sacred temple of Jerusalem (Neh. 1:3; 2:3). The king allowed the mission and, afterward, Nehemiah left with an armed convoy, being appointed “governor” of Yehud (Neh. 2:6-10).⁹ We are then told of Nehemiah’s achievements in the province,

personalities in order to provide a unified, linear story of the return to Jerusalem and the rebuilding of the Second Temple, altering its final shape.

9 In her recent commentary, Fried (2021a; 2021b, p. 6-11; p. 15-18; p. 188-190; p. 281-282) argues that the wall builder, author of a first-person report, was solely a cupbearer, and that

his reestablishment of social and economic order, and his role in coordinating the building of the wall.

Some parts of the NM, particularly those bearing a remembrance formula and dealing with the reforming activities of the governor (Neh. 5;13), are believed to have been added later by Nehemiah in order to highlight his administration’s achievements (THRONTVEIT, 1992; p. 124; GRABBE, 2004, p. 79; p. 294).¹⁰ The first of these excerpts, considered by some to have been placed out of its original order (THRONTVEIT, 1992, p. 3-4; p. 122-125), is Neh. 5:1-13. This passage describes a tense state of affairs, in which the common people, probably subsistence farmers,¹¹ and peasants,¹² formally complain to the governor

he was never appointed governor of Yehud. She also thinks Neh. 5 and 13 constituted parts of another first-person report from an actual governor of Yehud, likely Yeho’ezer (known from his seals). Finally, she does not take it for granted that the wall builder, author of the first report, was in fact called Nehemiah, which she sees as a wrong attribution by a later editor, based on the name of a man who was in charge of the temple in the early days of the return (she follows Tavernier in interpreting the Old Persian loanword *Attiršātā* not as the title “governor”, but as Nehemiah’s Persian personal name, meaning “happy through *Ātr*”, *Ātr* being the Iranian fire god). I cannot dwell extensively on this theory here, but it suffices to say it does not invalidate our general remarks (see footnote below).

- 10 Some authors do not consider Neh. 5 to be part of the original NM (see discussion in WILLIAMSON, 1985, p. 235; ALTMANN, 2016, p. 219; KRATZ, 2021, p. 139). Regardless of Neh. 5 being part of the so-called “NM” or not, Neh. 5 is almost certainly based on a first-person report from someone who was a governor in Yehud at the Persian epoch (FRIED, 2021b, p. 8-11; p. 132-133).
- 11 As we shall see below, Guillaume (2010, p. 4; p. 15) argues that these were not subsistence farmers, but an “elite circle”, since they had possessions and were deemed “creditworthy”. However, we agree with Altmann (2016, p. 262) that the possession of agricultural estates does not amount to elite status. See also Fried (2021b, p. 136). Besides, if farmers were being *impoverished*, as claimed by Albertz (1994, p. 495-497), this naturally implied a *change of affairs*, i.e., people that before were not destitute were now becoming destitute (GRABBE, 2004, p. 172). Finally, there is some anachronism in Guillaume’s views of farmers’ structural indebtedness as applied to Persian Yehud. Modern agricultural indebtedness is mainly linked to incentives advanced to fund inputs, whereas loans issued to ancient farmers could be used to meet the basic needs of families after a crop failure or, for instance, to pay taxes (WUNSCH, 2002, p. 249-250; ALTMANN, 2016, p. 23; p. 264-265).
- 12 Three different social groups are possibly envisioned in this excerpt, one for each complaint. Some scholars classify the people as workers, small landholders, and mere tenants (WILLIAMSON, 1985, p. 237; GRABBE, 2004, p. 206; see, however, FRIED, 2021b, p. 131).

about what they saw as wrongdoings committed by their “fellow Jews” in a time of famine (possibly due to harvest failure). It says:

There arose a great outcry of the common people and their wives against their fellow Jews. Some were saying, “We are putting up our sons and daughters as surety to buy grain in order to stay alive,” while others were saying, “We are mortgaging our fields, vineyards, and houses in order to get grain during the famine.” Others again were saying, “We have borrowed money against our fields and vineyards to pay the king’s tax. Our bodies are no different from the bodies of our fellows, and our children are no different from theirs; yet here we are, at the point of forcing our sons and daughters to become slaves. (BLENKINSOPP, 1988, p. 253)

In a context of strong isolationist ideology – other prominent themes in the book of Ezra-Nehemiah include a ban on foreign marriages (ALTMANN, 2016, p. 242), opposition to foreigners, and wall building (GRABBE, 2004, p. 356) –, common ethnic and religious identity is evoked (ALTMANN, 2016, p. 259-260), only to highlight social disparity: the peasants were mortgaging properties to get food during the famine (Neh. 5:3), were borrowing money to pay the king’s “tax” (Neh. 5:4.: “*mandattu*”; see SILVERMAN, 2021a, p. 356-357) and their sons and daughters were sold into slavery (Neh. 5:5). As the common people manifested it, it seems that not only survival, but also material

In any case, scholars usually consider the reference to common “people” in the text to mean the agrarian workers that descended from those who remained in Judah after 586 BCE (BLENKINSOPP, 1988, p. 60; p. 68) or simply the “poor” (GRABBE, 1998, p. 44). A distinction is also made in Neh. 5 between the “Jews” (*yehū im*) and “their brothers”, that is, the common “people” (simply *hā-’ām*). While it is known that the term “Jew” was at that time used to describe the people originated in Judah (GRABBE, 2004, p. 168), it also had a special meaning and could be used to describe a particular *stratum* of the Jewish population (BLENKINSOPP, 1988, p. 68) – more precisely, nobles and officials (or, in this case, the Judean entrepreneurs; see FRIED, 2021b, p. 134-135; p. 151-152).

markers of belonging, were at stake.¹³ In response to the people’s complaint, the governor Nehemiah, himself a member of the local elite,¹⁴ rebuked the nobles and bureaucrats of the province and ordered the return of real estate granted as mortgage, as well as relief of the people’s debts (Neh. 5:6-16). Moreover, Nehemiah granted a tax exemption for a local tribute called “the bread of the governor” (Neh. 5:17-19), probably a payment in kind for the local administrative staff (ALTMANN, 2016, p. 273; SILVERMAN, 2021a, p. 362; see also FRIED, 2021b, p. 157).

In conclusion, the NM suggests that, at some point during the Persian period, people were having trouble surviving, being forced to mortgage property and sell their children into slavery. Additionally, they had to borrow money to pay the king’s tax. The governor, displeased with the situation, summoned a popular assembly, rebuked the Judean elite and decided to grant tax and debt relief to the common people. The situation seemed to improve. Therefore, the governor highlighted his role as a champion of the rights of the people in a moment of social unrest. No wonder he later became a prominent figure in Hasmonean ideology, as seen the book of Maccabees (2 Macc. 1:10-2:18; BLENKINSOPP, 1988, p. 56; GRABBE, 1998, p. 86-87; FINKELSTEIN, 2018, p. 19-20). But how should this excerpt be interpreted in its historical context?

NEH. 5, PERSIA, AND ECONOMIC CRISIS

For a long time, the text of Neh. 5 was associated by scholars with Achaemenid taxation and other economic distortions supposedly provoked

13 The wording of this outcry demonstrates that, regardless of the crisis having an imperial dimension or not, the common people conceived it as an internal problem, one related to inequality and its harmful effects on the cohesion of the Judean community. Accordingly, impoverishment probably amounted to blurring the social boundaries between this community and its Other, the “Gentiles” (on this topic, see BLENKINSOPP, 1988, p. 98; 108; GRABBE, 1998, p. 132-135; 2004, p. 285-288; FRIED, 2006; 2021b, p. 78).

14 For a nuanced and sophisticated discussion on the interaction between the elites and the Empire in the case of the Judeans and the Achaemenid Empire, based mainly on 2Isa. and 1Zech, see Silverman (2020).

by the Persian administration, particularly due to the mention of the king's "tax". Modern writers' understanding of Persia was mainly based on Greek and Hellenistic authors' descriptions of it, such as Herodotus' *Histories* (DROYSEN, 1917, p. 547; OLMSTEAD, 1948, p. 297-298). In Hdt 3.67, Herodotus implies, for example, that taxation was a matter of concern during the time of Cambyses by saying that the "false" Smerdis (i.e., *Br̥diya*, the king's successor and alleged usurper) was in high favor among the people for having granted general tax relief for the next three years (HERODOTUS, 1938, p. 87; see also BRIANT, 1996, p. 117). Herodotus (1938, p. 117-127) also claims (Hdt. 3.89-97) that Darius I established a new tax system in the empire, and provides a list of tributary provinces and their respective annual money taxes. In Babylonia, the paying of tribute was reportedly burdensome (BRIANT, 1996, p. 402-406).

However, as it is currently known, classical sources are often partial, inaccurate, and biased against Persia, which is represented as the epitome of their barbarian "Other" (HARTOG, 1980, p. 328-345; HALL, 1989, p. 56-69; 2002, p. 172-228). Modern attempts to reconcile Herodotus' list with the Persian *dahyāva* lists in the royal inscriptions have failed (JACOBS, 2021, p. 837),¹⁵ and the *Histories*' figures do not seem plausible enough to be taken at face value (HACKL; RUFFING, 2021, p. 976). Herodotus' list is clearly Hellenocentric, groups together peoples that are listed separately in the Achaemenid inscriptions and presents numbers that are suspiciously round, and, in some cases, probably symbolic (ASHERI, 2006, p. 109; ASHERI; LLOYD; CORCELLA, 2007, p. 494; GUILLAUME, 2010, p. 12). Evidence for a specific increase in monetary taxation in Babylonia at the time of Darius is also lacking (JURSA, 2011, p. 443-444).¹⁶

Another important tradition comes from the narratives about Alexander the Great's looting of Persepolis' treasures. According to

15 See also: JACOBS, Bruno. Achaemenid Satrapies. In: *Encyclopaedia Iranica*, 2011. Available at: <http://www.iranicaonline.org/articles/achaemenid-satrapies>. Access on: 14 Sep. 2022.

16 For the case of Yehud, see also: Carter (1999, p. 268; p. 272-273).

Diodorus Siculus (1985, p. 244)¹⁷ and Plutarch (1967, p. 333-334),¹⁸ when Alexander took the Persepolis treasury, he found great quantities of metals that were supposedly the result of two centuries of hoarding. Here, once more, the figures provided by the classical sources are unconvincing: they are much lower than even a conservative estimate of the amount that would have been collected by the Persians during those two hundred years, and, in any case, it is unlikely that there was not any local redistribution of the silver collected (BRIANT, 1996, p. 823).

In Albert Ten Eyck Olmstead’s *History of the Persian Empire*, published in 1948, the thesis of overtaxation was fully developed and became the main interpretation of Persian fiscal “policy” for some decades. According to Olmstead, taxation was a major factor in dissatisfaction, rebellion, and, ultimately, the fall of the empire: “we know how heavily taxes were levied and how over-taxation hastened the decline of the empire” (OLMSTEAD, 1948, p. XIV).¹⁹ Quoting Herodotus, the scholar states that there was a severe drainage of gold and silver through money taxes under the Achaemenid Empire and that the metals were hoarded by the Persian government, making them rare, and forcing farmers to take silver loans with high interests and the pledge of land, which was forever lost. Olmstead (1948, p. 297-299) associated the situation with rising prices and “revolts by the oppressed subjects”.²⁰

Until the 1990s at least, many biblical scholars, drawing on Olmstead’s model, explained the crisis in Nehemiah in terms of social conflicts worsened by this Persian allegedly excessive taxation. In general, these authors thought the text described a long-lasting social and economic crisis associated with the increasing poverty of traditional farmers. Pressed by the local taxes collected to rebuild the wall of Jerusalem and, additionally, by the Persian silver tax established

17 D.S., 17.71.1.

18 Alex. 36.1-2.

19 See, even recently: Boer (2015, p. 214).

20 As recalled by Guillaume (2010, p. 2-3), similar narratives of Levantine crisis are told for nearly every ancient empire (Persian, Hellenistic, Roman etc.).

after Darius' reforms, these farmers would have had to borrow credit from the Judean elite (mainly the *golah* community) and, therefore, were subjected to harsh contracts, which they could not fulfill once there was any trouble, such as a harvest failure. Consequently, farmers were impoverished and became landless because of abusive creditors (CARTER, 1999, p. 289; ALBERTZ, 1994, p. 495-497; BRENEMAN, 1993, p. 199-202; GOTTWALD, 2011, p. 405-406). According to this interpretation, Nehemiah would have opposed strict creditors, mainly the rich returnees favored by the Persian government, who were eager to seize mortgaged land from poor farmers in default. Thus, the governor was seen as some sort of Greek reformer aiming foremost at the stability of the community, even if his solutions were not long-lasting and ultimately could not prevent the rising inequality in Yehud (BLENKINSOPP, 1988, p. 66-67).

In the Achaemenid studies, however, the traditional narrative of overtaxation, hoarding of silver and social conflict had already been critically reassessed. In 1985, Matthew Stolper published an influential study about the Murašû Archive, a set of tablets from a family archive in Nippur, southern Babylonia, that describes the activities of the wealthy Murašû family from the tenth year of Artaxerxes I's reign to the first year of Artaxerxes II (455-404 BCE) (STOLPER, 1985, p. 1; see also: DROMARD, 2021, p. 209; CARDASCIA, 1951). Stolper (1985, p. 31-32) explains that the Murašû, which presumably had close ties to the Persian administration (DROMARD, 2021, p. 193-209), worked as a business firm and played an essential role in the economy of Nippur, particularly fostering the circulation of silver and promoting the collection of taxes in the land-for-service system (STOLPER, 1985, p. 146; JURSA, 2011, p. 435). The firm was mostly responsible for the agricultural management of landholders' properties on a variety of titles (STOLPER, 1985, p. 27-28). Usually, the Murašû leased lands from landholders and then sublet them, paying rents and taxes on behalf of the owners (STOLPER, 1985, p. 28; p. 105). But the Murašû also provided land-secured loans to landholders, generally antichretic loans, when, for instance, the proprietors needed credit to pay off their silver taxes (DROMARD, 2021,

p. 210-211). If a landholder was unable to pay off his debt, the mortgage was “converted”,²¹ and the Murašû obtained the land tenure until the debt was entirely settled. In such cases, the Murašû could sublet the land to the original tenant, which was then under the obligation to pay rents to the Murašû. The positions were exchanged to the benefit of the Murašû (STOLPER, 1985, p. 104-107).

Based on his own studies of the Murašû Archive, Stolper (1985, p. 144) openly criticized Olmstead’s theory of overtaxation for its logical inconsistencies, such as mixing shortage of specie and inflation. After all, the expected outcome of shortage in the money supply would be a decline in the price of commodities. Moreover, Stolper (1985, p. 143-146) stated there was no indication of a shortage of money or economic decline in the sources, and that the Murašû actually contributed to the circulation of silver.²² Conversely, Stolper (1985, p. 124) emphasized the growing concentration of wealth favored by the collection of silver taxes and the role played by intermediaries such as the Murašû.²³

Stolper’s conclusions have been reinforced by other scholars, who rebuffed the previous model, stressing the importance of local redistribution of silver and questioning, once more, the inconsistency of associating shortage of specie with rising prices (BRIANT 1996, p. 821-824). It has also been shown that, at least during the reign of Darius I (522 – 486 BCE), there was an important flow of silver into the province (SPEK, 2011, p. 406) and that money taxes had, at best, a “limited importance” (JURSA, 2010, p. 659; see also GRABBE, 2004, p. 197).

The shift from the traditional model also impacted the field of biblical studies – albeit much later (GUILLAUME, 2010, p. 8) – where scholars pointed to the laudatory nature of the original source, the NM, and its propensity to exaggeration. Lester Grabbe (2004) for instance, while not denying the reality of the crisis described in Neh. 5, highlighted the source’s rhetorical nature and the difficulties in assessing how

21 From a hypothec to an antichresis (STOLPER, 1985, p. 105).

22 See also: Kleber (2021b, p. 8).

23 See also: Altmann (2016, p. 121).

burdensome taxes actually were to the general population in Persian Yehud. Adopting a cautious stance, he declared that “no one welcomes taxes, and most complain about them at some time or other, but to what extent they actually make people’s lives a misery is hard to quantify” and that “the level of taxation” during the Persian period “was unlikely to have been more severe than under previous empires” (GRABBE, 2004, p. 193; p. 196). Regarding more specifically the people’s complaint in Neh. 5, Grabbe stated “there was clearly a major problem”, but that Nehemiah’s solutions to it were “the action of a demagogue”. By turning the people against the nobles and officials and requiring creditors to write off debts completely, Nehemiah would (supposedly) have made it more difficult for the poor to obtain new loans in the future (p. 303-304). He concluded that Nehemiah’s actions were described in an idealized way and could not have solved the problem (p. 295-310).

In Phillipe Guillaume’s (2010, p. 3) view, the “crisis” was part of the NM’s rhetoric and existed mainly “on paper”.²⁴ Similar to Grabbe, Guillaume (2010, p. 11) looked closely at Nehemiah’s actions to tackle the problem and concluded that they could not have been proposed against a structural and severe crisis (see also ALTMANN, 2016, p. 268).²⁵ Instead, they seemed to have been directed against an episodic and mild crisis, especially if we consider that the works on the wall were not interrupted and that the collecting of royal taxes was not relieved, as common sense would suggest (GUILLAUME, 2010, p. 6-7; p. 13; FRIED, 2018a; 2021b, p. 106-110).

Moreover, Guillaume (2010, p. 10-11) stated that there was indirect evidence that the period was economically prosperous, especially if one takes into account the fact that the Persian Empire integrated into the same polity regions which had until then been separated, promoting peace

24 See also: Guillaume (2014), mainly chapter 7; for an opposing viewpoint, see Adams (2014, p. 130-145).

25 Against this view, one must see the cancellation of debts in the light of the then predominant patron-client relations (FITZPATRICK-MCKINLEY, 2015, p. 238-241; FRIED, 2018b; 2021b, p. 164-166; SILVERMAN, 2021b, p. 328).

and interregional trade. Furthermore, Guillaume (2010, p. 5-6) recalled that the usual way of pledging one’s property in the Ancient Near East was through an antichretic loan. Therefore, debtors in default would not lose their property to their creditors, but only the tenure of it until the land’s yields were enough to pay the interests and principal of their debt. Additionally, Guillaume (2010, p. 16) declared that the slavery of the “people’s” children referred to in the book of Nehemiah could not have meant that children were actually sold to foreigners, but instead reflected one form of indentured servitude acknowledged by the Mosaic law. Finally, he stated that debtors eager to hand over their property to secure loans did, after all, have a property and, besides, these people were deemed to be creditworthy – therefore, in a way, it would be misleading to consider them destitute (GUILLAUME, 2010, p. 15; SILVERMAN, 2021a, p. 361).

The central arguments from these scholars could be summarized as such: there is no evidence that Achaemenid taxation was more burdensome than in previous empires. It would therefore be untenable to consider it one of the underlying causes of the alleged crisis in Neh. 5. If there was indeed a crisis, Nehemiah’s reaction to it would not have been suitable or enough to help. Finally, the NM likely presented an idealized or literary picture of events that cannot be taken at face value.

NO CRISIS?

As we have seen, perspectives on Nehemiah’s administration and the historicity of a “social crisis” in Persian Yehud must ultimately take into consideration how economic life was organized throughout the Achaemenid Empire and how taxes were collected in the provinces. Even if the evidence is complex and unevenly distributed, scholars have recently had access to relatively comprehensive and rich *corpora* of sources regarding legal and economic life in Achaemenid Babylonia, such as the so-called Astronomical Diaries²⁶ and tablets from family archives

26 The so-called Astronomic Diaries, a set of cuneiform tablets from Babylon that record political, economic and ecological data from 650 to 60 BCE, are a highly important source of

(similar to the Murašû) (SPEK, 2011, p. 402-403; PIRNGRUBER, 2017, p. 54; ALTMANN, 2016, p. 120-122). Thanks to these sources, scholars have reached interesting conclusions regarding the nature and impact of Achaemenid taxation in Babylonia. Despite many peculiarities such as its urban life, crops, and demography, the Babylonian case is useful when reading Neh. 5 for its impact on the cultural life of the Judahite elite (ALTMANN, 2016, p. 111). Some regions, such as southern Babylonian Nippur, were also comparable to Yehud, since they were similarly less urbanized and not densely populated (JURSA, 2007, p. 87; 2015, p. 98; FRIED, 2015, p. 152).²⁷

To summarize it briefly, recent research does not support the traditional view of Persian increased taxation, hoarding of silver, and shortage of money throughout the Achaemenid period. As said above, while we do have some evidence for an increase in taxation during the time of Darius I (including episodic “obligations of hospitality”) (JURSA, 2007, p. 89; HACKL; RUFFING, 2021, p. 976), there is no indication of a radical shift from taxation in kind and *corvée* work to money taxes in his reign (JURSA, 2011, p. 443-444; 2015, p. 88; ALTMANN, 2016, p. 90-91; p. 164; p. 228). It is true, however, that the growing monetization of the economy (JURSA, 2010, p. 745-753; SPEK, 2011), as well as significant drainage of resources from the province through taxation in the form of labor and goods, are often associated with soaring commodity prices during the second half of the reign of Darius I and uprisings in Babylonia during the reign of Xerxes (JURSA, 2014, p. 128; 2015, p. 88-96). Even if there was not a radical reorientation towards silver taxes in the Persian Empire, monetization was an indirect consequence of its fiscal system, especially due to the common practice of hiring substitutes to perform *corvée* labor, and also directly due to taxes paid in the land-for-service system in rural areas (JURSA, 2010, p. 252; 2015, p. 88; ALTMANN, 2016, p. 267; KUHRT, 2010, p. 671; p. 719). In the 5th century, a time in

information that has been the subject of many studies in the last decades (PIRNGRUBER, 2017, p. 3-6; p. 54).

²⁷ For the representativeness of Nippur, see Pirngruber (2017, p. 47).

which data is scarcer and generally more difficult to interpret (JURSA, 2014, p. 131; HACKL; PIRNGRUBER, 2015, p. 108), scholars see a pattern of declining commodity prices as compared to the last quarter of the 6th century (PIRNGRUBER, 2012, p. 34-36; 2017, p. 103-106) and increasing interest rates (JURSA, 2014, p. 131; HACKL; PIRNGRUBER, 2015, p. 122). More importantly, scholars agree that the “Late Achaemenid period” (i.e., the period after 484 BCE; HACKL; PIRNGRUBER, 2015, p. 109) is a time of structural change as a consequence of Xerxes’ suppression of Babylonian uprisings. The pattern in land ownership shifts to a tighter control exerted by the crown and an increased concentration of the factors of production in the hands of a restricted elite, in a move detrimental to other social groups (JURSA, 2014, p. 131-134; HACKL; PIRNGRUBER, 2015, p. 122-123; PIRNGRUBER, 2017, p. 56-59; p. 63). This concentration of resources is sometimes associated with the already mentioned soaring interest rates (PIRNGRUBER, 2017, p. 65).

It is therefore likely that taxation (in kind and labor) was a real matter of concern for propertied Babylonians, at least during the reign of Darius I and Xerxes. Taxes were also demonstrably heavier as compared to the previous (native) Chaldean regime (JURSA, 2007, p. 89; 2010, p. 60; p. 252; PIRNGRUBER, 2012, p. 112-113).²⁸ Besides, in the Late Achaemenid period, royal lands were significantly extended, while some lots were granted to groups of workers in exchange for *corvée* labor and tax payments (the *hatru* or land-for-service system). In this context, the growing concentration of the factors of production and rising interest rates in Babylonia and elsewhere seemed to favor businessmen with close ties to the crown, such as the Murašû. As already noted, these entrepreneurs managed and leased lands and helped to collect taxes. They would often lend silver in advance to tenants for the payment of royal taxes, and tenants were supposed to repay the debt in kind, virtually always with the pledge of land (SPEK, 2011, p. 408). The debts included the costs of transportation and interests, and therefore were generally detrimental to

28 One innovation of the Achaemenid regime was that some compulsory labor had to be performed outside the country, particularly in Elam (JURSA, 2015, p. 88).

small landholders (PIRNGRUBER, 2017, p. 64).²⁹ Not surprisingly, there would have been a substantial amount of default during the Achaemenid period (PIRNGRUBER, 2017, p. 56-59). Finally, since many debts were secured by mortgaged land, a default would mean the “conversion” of the mortgage and the entitlement of creditors to the use of land. Many properties were then sublet to former tenants, who, in their turn, would have to pay rents to the creditors (STOLPER, 1985, p. 104-107).

This picture suits Neh. 5. In the biblical narrative there is a situation in which the governor, himself a creditor, rebukes the nobles and officials, most likely returnees with close ties to the central administration, who were extending credit to small farmers. The farmers were borrowing, among other things, to be able to pay the king’s tax (as happened in Nippur and elsewhere), but they were unable to repay their debts and probably risked losing land tenure (STOLPER, 1985, p. 104-107; SPEK, 2011, p. 408; ADAMS, 2014, p. 130-145; ALTMANN, 2016, p. 249-270).

Fried (2015) has argued convincingly that the narrative in Neh. 5 matches the institutional framework known from Nippur, especially the concentration of land ownership and the land-for-service system. She argues that land would have been allotted to Judean farmers in exchange for the obligation of paying rent to the king (the “king’s tax”, *maddat hammelek*, would therefore be the king’s “rent”; FRIED, 2015, p. 160; 2017, p. 214-215; see however ALTMANN, 2016, p. 232; SILVERMAN, 2021a, p. 356-357) and performing mandatory labor (*ilku*) (SILVERMAN, 2021a, p. 357). According to Fried (2015, p. 161), the recruiting of children to perform the *ilku* is probably how one should understand the mention of children “sold as slaves” to foreigners in Neh. 5:5.³⁰ Additionally, and contrary to the idea of antichretic loans not implying the forfeit of land, sources would indicate that farmers deprived

29 One common way of incurring debt was taking credit to pay off amounts due to the king. The *ilku* (which comprised *corvée* labor) could be performed indirectly by hired workers who were also paid in silver (HACKL; RUFFING, 2021, p. 975).

30 Pirngruber (2017, p. 59-60) notes that servile labor increased as well during the Late Achaemenid period as a result of the concentration of wealth.

of their tenure could hardly ever regain it (FRIED, 2015, p. 161-163; 2021b, p. 139-140). Scholars have also emphasized that the “common people” with usufruct of land in Persian Yehud did not necessarily form part of the elite (MILLER, 2010, p. 3-4; ALTMANN, 2016, p. 262-265) – in Fried’s argument (2015, p. 160), in particular, the king theoretically owned the lands allotted to farmers, who actually paid rents. Finally, scholars claim that institutional factors did promote an overall impoverishment of the population (FRIED, 2015, p. 161-162; ALTMANN, 2016, p. 23; p. 264-265; p. 267).

Regarding the continued work on the walls in a scenario of alleged economic crisis, scholars have mentioned, as we have seen, that Neh. 5 has likely been written later and moved from its original place in the text to enhance the governors’ achievements (THRONTVEIT, 1992, p. 3; p. 124; MILLER, 2010, p. 6; ALTMANN, 2016, p. 219; p. 260-261; FRIED, 2021b, p. 6; p. 131-132). If the excerpt does reflect later events, that is, events that took place after the wall was finished, this would account for why there is no mention of the suspension of *corvée* labor in the wall even in times of hardship (*pace* GUILLAUME, 2010). Moreover, while scholars do take notice of archaeological finds regarding how depleted Yehud and Jerusalem were at the supposed time of Nehemiah (ALTMANN, 2016, p. 165-168; p. 183), they have also provided hypothetical scenarios that could adjust to this setting. Some scholars, for instance, locate the biblical episodes in the site of Ramat Raḥel, where monumental structures, a unique garden (LIPSCHITS; GADOT; LANGGUT, 2012, p. 77; SILVERMAN, 2020, p. 9-10), and other finds indicate the remains of an imperial administrative center (ALTMANN, 2016, p. 164-165; p. 261; SILVERMAN, 2021a, p. 373).³¹ Finally, regarding imperial taxation, archaeological evidence points to the existence of structures for in-kind payments, with the “gradual

31 The mention of a “wall” in Neh. has also been rediscussed, with suggestions that it may have rather referred to agricultural estates; see Altmann (2016, p. 165; p. 246-249). The visionary context of 1Zech has also been posited to have taken place at Ramat Ra el (SILVERMAN, 2020, p. 135-137).

development” of monetization starting in the Persian period (CARTER, 1999, p. 271-273; p. 281-285), similarly to the Babylonian case. Anyhow, we must admit that Fried’s (2015) theory about Yehud’s agrarian structure and those endeavoring to conciliate the biblical narrative with the archaeological finds have not yet been categorically established.

In conclusion, overtaxation and social conflicts remain important topics in historiographical discussions on Persian dominance, even if these subjects have currently been more detailed and properly requalified. Scholars have noticed some striking similarities between the situation in Nippur and Yehud as reported in Neh.5, which could indicate the historicity of a social and economic crisis. Archaeologically, however, aspects of the NM do not always fit with what is known about Jerusalem and Yehud under Persian control.³² One cannot rule out the possibility of the governor having embellished the narrative in his memoir to emphasize his achievements, while probably basing himself on realities he knew elsewhere. As a Persian appointed governor and therefore a member of the administrative elite, the author of the report in Neh. 5 would likely be acquainted with the system in Babylonia and its problems. Besides, to provide only one further example, the recently uncovered archives of Āl-Yāhūdu,³³ a community of resettled Judeans in Babylonia, confirm that there were other relevant districts (from a Judean point of view) which were structured pretty much along the same lines we have seen in Nippur (PEARCE; WUNSCH, 2014; DROMARD, 2021, p. 196-209). Last but not least, we know that several entrepreneurs and tax collectors from the provinces regularly travelled to Susa, when “problems that had locally arisen in the tax system were addressed” (WAERZEGGERS, 2010, p. 809) – Susa being also the place where we first meet Nehemiah (Neh. 1:1). So, on the one hand it is clear that the author of Neh. 5 could employ certain images of crisis as a narratological device to elicit sympathy from his audiences (FRIED, 2021b,

32 A similar discussion concerning literary activity usually associated with Persian period Yehud has also taken place (CARTER, 1999, p. 286-288).

33 Historically earlier than the *Murašū*.

p. 132), but on the other hand it is untenable to claim that his narrative had no connection whatsoever with the very real problems arising in the Achaemenid Empire.

CONCLUSION

From our discussion above, two relevant conclusions can be drawn, a more general one regarding the economic historiography of Achaemenid Persia and another one bearing on Achaemenid imperial policy and its relation to Neh. 5.

As regards the issue of economic history, it should be noted that, while on the one hand biblical scholars from the 1990s were still assuming Olmstead’s model to be the consensus among Achaemenid historians, on the other hand, Stolper’s arguments were already well known in the field (DANDAMAYEV, 1992, p. 12; BRIANT, 1996, p. 1065-1068). Besides, when subsequent biblical scholarship finally accepted Stolper’s view (Stolper was notably described as someone who had “preached in the desert”; see GUILLAUME, 2010, p. 8), some important research on Achaemenid Babylonia had already shifted in fundamental respects (JURSA, 2007, p. 86; ALTMANN, 2016, p. 10-11). Retelling the story of the scholarly notion of overtaxation in Yehud provides a concrete example of how the lack of a close dialogue between the fields hindered a proper understanding of the source over decades.

Secondly, we have demonstrated that Neh. 5 describes a scenario which bears a close resemblance to the economic situation elsewhere in the Persian Empire. Although the narrative of excessive Persian taxation and hoarding of silver has been superseded, recent studies have suggested that taxes in labor and in kind were indeed a matter of concern for propertied Babylonians during the reigns of Darius I and Xerxes. In the Late Achaemenid period, the concentration of the factors of production indicate that the institutional framework was generally unfavorable to peasants and small tenants.

Archaeologically, however, the data does not support some aspects of the NM. Yehud was a depleted area and the evidence for

Nehemiah's wall is controversial. In any case, it would be too simplistic to state that Nehemiah was merely a self-aggrandizing "demagogue". In fact, the striking similarities we have found indicate that the NM mirrors historical experiences from other parts of the empire that the governor, as a member of the imperial administration, knew well. His report should not be taken at face value, of course, but must be reassessed in light of the available information on Achaemenid economy. Moreover, this very context may tell us something about the author's experiences and motivation. It is our view that, if the governor did overstate some of his achievements and exaggerated his picture of this crisis, he nevertheless probably relied on knowledge from actual conflicts in the provinces. There was indeed a crisis.

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