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TELL-TALE HEADS:
THE OFFICE OF *KEPHALAIOTES* IN THE PAPYRI¹

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Abstract

Kephalaiotai performed duties in a variety of fields and contributed to the management of many areas of Egypt. They were engaged in financial affairs, tax collection and as chief *eirenarchs* were responsible for controlling and enforcing order. They were headmen of professional unions responsible for their efficient management and operation, which contributed to the growth of the agricultural and retail economy.

Keywords

kephalaeotes, tax, guild

The term can refer to various state officials who are engaged in similar tasks. Κεφαλαιωτής, «headman», seems to designate any officer related with the distribution of a levy among people who belong to a particular community or association². *Kephalaiotes* was also responsible for the army supplies and the collection of taxes in kind³; further, he appears as a secretary and treasurer of landowners' or artisans' unions, as recruiting officer, as the chief *eirenarch* and possibly as an equivalent to *capitularius*.

The term is frequently recorded in papyri and ostraca from the year 43 A.D. until the end of the 7th century with various uses throughout that period⁴. It is

² L. BERKES, *Dorfverwaltung und Dorfgemeinschaft in Ägypten von Diokletian zu den Abbasiden*, Wiesbaden 2017, p. 125.

³ A. JOHNSON-L. WEST, *Byzantine Egypt: Economic studies*, Princeton 1949, p. 217.

⁴ He first appears in PMich V 244 (43 A.D.) until the end of the 7th century in PRossGeorg III 53 (674-675 A.D. For the role of *kephalaiotai* in papyri cf. R. BAGNALL, *P.NYU 15 and the Kephalaiotai of Karanis*, «StudPap» 17 (1978), pp. 49-54; FR. OERTEL, *Die Liturgie: Studien zur ptolemäischen Verwaltung Ägyptens*, Leipzig 1917, pp. 225-229; N. LEWIS, *The Compulsory Public Service of Roman Egypt*, PapFlor, XI, Firenze 1982, pp. 23-24; J. LALLEMAND, *L'administration civile de l'Égypte de l'avènement de Dioclétien à la création du diocèse*, Brucellas 1964, pp. 210 ff.; R. BAGNALL, *Egypt in Late Antiquity*, Princeton 1993, p. 134; F. MITTHOF, *Annona militaris. Die Heeresversorgung im spätantiken Ägypten*, Papyrologica Florentina, 32, Firenze 2001, pp. 513-514; P. SÄNGER, *Die Eirenarchen römischen und byzantinischen Ägypten*,

also attested in literary sources from the 4th to the 9th century A.D. and in a number of ostraca dated to the third and fourth centuries. The study of these ostraca does not shed much light to his role; for instance, a long name register of *kephalaiotai* shows that they were paid for their services as donkey drivers or for other unspecified services. Over the centuries the scope of the term was widened and can be found in a variety of documents⁵.

The term *kephalaiotes* is used to describe different positions and varying degrees of responsibility. On the one hand, the duties of *kephalaiotes* maintaining order and collecting taxes, are determined and controlled by the State laws, given that this office was counted among the liturgists⁶; on the other hand, a respected person bearing the title of *kephalaiotes* was elected as head of private trade unions and played a major role in the functioning of these associations. In this case, his work or the failure to fulfil his obligations would be judged according to association's rules. In the following section we will be deal with the various duties of *kephalaiotes* as a financial administrator, police officer or guild leader.

Tax collection and other financial functions.

A number of papyri reveal that the *kephalaiotes* was responsible not only for tax collections but had undertaken more and broader financial tasks from the fourth to the seventh century⁷.

To begin with, the *kephalaiotai* were villagers appointed to help in the tax collection procedure. According to R. Bagnall, the *kephalaiotai* of Karanis were responsible for ensuring and organizing the transportation of villages' grain taxes to the harbours and for distributing the compensation received from imperial authorities⁸. Furthermore, their financial duties did not stop there, as the evidence indicates, Isidorus, son of Ptolemaeus, and Heronimus are credited

«Tyche» 20 (2005), pp. 170-174; POxy X 1253; BERKES, *Dorfverwaltung und Dorfgemeinschaft* cit., pp. 125-129, and N. GONIS, POxy LXXXIII 5364, pp. 105-106. *Kephalaiotai* possibly were supervised by an *epistates*, cf. SPP 8 867 (A.D. VII) Ἰωσήφ ἐπιστ(άτ)η(ς) κεφαλ(αιω)τ(ῶν).

⁵ *Kephalaiotai* as workers: OMich I 86, 87, 109, 266-9, 577, 580, 582-3, 591, 593-4, 625; OMich II 937, 940-1, 944; OMich III 1094; OMich IV 1137; *kephalaiotai* as donkey drivers: OMich I 351-352, III-IV AD; OMich II 850-1, III-V; OMich III 1052; *kephalaiotai* in accounts: OMich I 249 an account of wine; OMich. II 1071, an account or receipt? for transport of grain.

⁶ CTh XI 24, 6, 7. (Text of Alexandr Koptev)

⁷ The texts SB I 4422 (A.D. II-IV) and SB VI 9006 (A.D. III/IV) deviate from this period, but they are approximately dated.

⁸ BAGNALL, *Egypt* cit., p. 134.

with the delivery of an unspecified quantity of emmer entrusted to him by the *sitologoi* to what appears to be a military bakery. The delivery included both current dues and arrears, PCairIsid 40 (306-7 A.D.)⁹. The *kephalaiotai* of public transport donkeys collected the relevant duty if the donkeys were used to transport privately owned and traded wheat, (SB V 7621 (310-324 A.D.))¹⁰.

In PCairIsid 57 (315 A.D.) the *kephalaiotai* of Karanis according to the editor of the text «were probably foremen in charge of the donkey caravan which moved the barley from the granary at Karanis to a river port where it was put on board ships for delivery to Alexandria», a conclusion which R. Bagnall disagrees with; he believes that the mentioned barley was not a tax, but a paid requisition for the *comarchs* who received 1.000 drachmas per *artaba* of barley delivered¹¹. According to R. Bagnall the *kephalaiotai* played a bigger role than transporting grain from the granary to the harbours; everyone probably was responsible for a number of contributors, firstly to ensure delivery of the required amount and its transport to the harbour and secondly to distribute the compensation given by the authorities to the contributors. Therefore, they performed an important role in the process of supply requisition.

The *kephalaiotai* of the village Karanis, Vales and A[]¹² and Aurelios Atisios, Aurelios Antiourios and Kastor, son of Aritios, have delivered on the account of villagers a certain amount of wheat¹³ while Savinos collected two *artabas* of barley from Aion, son of Sarapion¹⁴; similarly, *kephalaiotai* collected grain taxes¹⁵ while Kollothos and Victor were responsible for the collection of τοῦ ἡγεμονικοῦ πολυκώπου¹⁶; Isidoros and Gaianos, assistants of the *praepositus* of the 7th and 5th *pagus* respectively, were responsible for the collection of military requisitions;¹⁷ the *praepositus* of the *pagus* also addressed a letter to a *kephalaiotes* concerning the *Annona*¹⁸ and the *praepositus pagi*, Aurelios Ision, had ordered three *kephalaiotai* to pay 300 *artabas* of wheat¹⁹.

⁹ MITTHOF, *Annona Militaris* cit., p. 431; JOHNSON-WEST, *Byzantine Egypt* cit., p. 314.

¹⁰ R.S. BAGNALL-K.A. Worp, *The Fourth Century Tax Roll in the Princeton Collection*, «APF» 30 (1984), pp. 53-82.

¹¹ BAGNALL, *P.NYU 15 and the Kephalaiotai of Karanis* cit., p. 52.

¹² PCol VII 150 (347 A.D.).

¹³ PCol VII 148 (340 A.D.).

¹⁴ PNYU 1 11a (323-7/338-42 A.D.).

¹⁵ SB XXVI 16357 (500-625 A.D.).

¹⁶ The term refers to the special tax used for the remuneration of the rowers working at the big ships that belonged to the Perfect of Egypt, cf. PGrenf II 81 (403 A.D.) and PGrenf II 82 (400 A.D.).

¹⁷ POxy X 1253 (A.D. V).

¹⁸ PCairPreis 6 (A.D. IV).

¹⁹ PSakaon 46 (342 A.D.).

The *kephalaiotai* collected taxes, whether in the form of money, as is the case of Ananias who collects two gold nomismatia²⁰, or in kind, as evidenced in corn accounts.

As one of his functions was the collection of taxes under the law the *kephalaiotes* was equivalent to *capitularus*²¹, a fact that is confirmed by PThead 22 4 (A.D. IV); the *capitula* were groups of proprietors responsible for supplying recruits and the *capitularii* were their temporary representatives who received their contributions and conducted their business²². Over time, they became receivers or collectors of contributions or levies. In BGU II 367 (A.D. VI) Naaraus, one of the recipients of the money for the grain delivery to the metropolis, signed as κεφαλαιωτης τοῦ ἀναλώματος. This office possibly denoted a service that allocated contributions to individuals or members of a community and trade unions. It was less concerned in making direct receipts, but more it controlled, as senior management, the collection mechanism²³. Many papyrus documents testify that *kephalaiotai* were, apart from tax collectors, mediators demanding various payments²⁴, for this reason, often people reacted by attacking them, as in the case of a resident of Karanis or by asking for their patience and help²⁵.

Over the centuries, his duties seem to have covered a range of jurisdictions broader than tax collection and transportation, e.g. a General issued an order for the *eirenarchs*, *comarchs* and *kephalaiotai* of *pittakia* to pay someone worked in the Pelousium²⁶; so, a number of *kephalaiotai* are found in a wide range of documents which offer little evidence concerning their activities: Saras was one of the five citizens who have brought or taken woods from a monastery²⁷; Paves and Neilos are mentioned respectively in a list of names and in a list of payments giving the amount of 1100 drachmas²⁸ and Aigythytes Pelagiou was given a receipt for offered services²⁹; many *kephalaiotai* are attested in receipts probably concerning taxes and in deeds of guarantee³⁰ with

²⁰ PRainerCent 138 (VI A.D.).

²¹ SÄNGER, *Die Eirenarchen* cit., p. 170.

²² WILCKEN regarded the *kephalaiotes* and *capitularius* as identical, opinion accepted by BERKES, *Dorfverwaltung und Dorfgemeinschaft* cit., p. 126, but not by JOHNSON-WEST, *Byzantine Egypt* cit., p. 217.

²³ PLips I 45 (159-160 A.D.).

²⁴ PAnt II 96 (A.D. VI).

²⁵ See respectively PCol VIII 242 (A.D. V) and SB VI 9399 (A.D. VI).

²⁶ SB I 4422 (A.D. II-IV).

²⁷ SB VI 9006 (A.D. III/IV).

²⁸ See respectively OMich I 86 (A.D. IV) and OMich I 109 (A.D. IV).

²⁹ SB I 1982 (A.D. VI).

³⁰ PLips I 48-53 (372 A.D.) and SB XVIII 13251 (372 A.D.).

reference to an indiction, which indicates the year when they held the office³¹. His title is often accompanied by a designation, like a place name, τῶν κεφαλαιωτῶν Ἄλμυρᾶς or κεφαλαιωταὶ κτήματος Πασηεῖ³². Our sources indicate that, at the village level, the *kephalaiotai* were also tax collectors dealing only with the tax matters of the villages and they should not be identified with village «headmen»³³. It is not evident if they occupied a higher position in the village environment. As the Karanis documents show, they were responsible for groups of taxpayers within their community.

Police officers

In the fourth century *kephalaiotes* appears as a police officer, specifically as a chief *eirenarch*, *head of eirenarchs*' guilds; notably, the *eirenarchs* were organised in guilds at that time. Due to the condition of the papyri his official activities and the broadband of the area of which his was in charge is difficult to be described precisely. The *kephalaiotes*, as chief of *eirenarchs*, obviously came from the village's environment and due to the considerable responsibility was probably taken up by particular or influential groups of people. He was used as an administrative intermediate officer from the era that greater administrative control was required³⁴. Their subordinates in the police hierarchy were, apart from the *eirenarchs*, the *nychtostrategoï* and their superiors *riparii*. His duty of conducting an autopsy, arresting wrongdoers and investigating criminal cases is described in several papyri³⁵.

³¹ *Kephalaiotai* in receipts probably concerning taxes: PCol VII 150 (342-347 A.D.), PLips I 89 (379? A.D.), SPP 3 665 (A.D. VII); Kosmas, SPP 3 668 (A.D. VII) and SPP 8 730; Victor, SPP 3 701 (A.D. VII), Kyros, SPP 3 60 (A.D. VI); Ples, son of Petros, SPP 3 61 (A.D. IV-V); SPP 3 578 (A.D. VII-VIII); Apa Ol, SPP 8 747 (A.D. VII); SPP 8 867 (A.D. VII); Penno () *kephalaiotes* of fishermen, SPP 10 77 (A.D. VI-VII). For the year of their office cf. GONIS, POxy cit., p. 105 n. 1-2.

³² SPP 3 578 (A.D. VI) and CPR X 121 (543 A.D.).

³³ A. BENAÏSSA, *More Papyri from Late Antique Memnonia in the British Library*, «APF» 61/2 (2015), p. 357.

³⁴ For an extensive presentation of the *eirenarchs*' role, cf. SÄNGER, *Die Eirenarchen* cit., pp. 170-174.

³⁵ Nevertheless, there are cases where the *kephalaiotai* did not serve the law but violated it; the *kephalaiotai* of the village Aphrodite are accused of murder. Together with others who were in their service arrested Herakleios and put him in the watch-house where they killed him with their swords after getting drunk, PMich XIII 660 (A.D. VI) = SB XVI 12542; we have to note that PMich XIII 600 is not possibly a documentary text but a novel including a crime scene, see

The *kephalaiotes* Aurelion Horus, son of Paulos, chief of *ereinarchs*, was instructed by the *riparii* to investigate the assault against the people of the hamlet of Ptolema possibly making an autopsy, while the *kephalaiotes* of *eirenarchs* was one of the persons who was going to appear at the headquarters of the *Praeses* of Augustamnia³⁶. In cooperation with other police officers he probably played a role in the safe conduct of the receivers and his consignment of money to Alexandria³⁷. He also had the duty of arresting suspects, offenders and criminals³⁸: he was instructed by the *riparius* to deliver the prisoner Petro and probably to arrest a criminal³⁹. A similar order was given by Ammonianos, the *riparius*, to *kephalaiotai* and *eirenarchs* who threatened them with serious sanctions, if they do not arrest and bring the land guards who had neglected their duty before him⁴⁰. According to Berkes the *kephalaiotai* mentioned together with *eirenarchs* in PSI I 47 probably were chiefs of the village Tholthis, not the headmen of *eirenarchs*, since that office existed in the fourth century⁴¹.

Guilds

The *kephalaiotai* headed and acted as representatives of κοινά, professional unions, property owners associations or other guilds in papyri dated from the fifth century onwards⁴²; however, the earliest recording of the term *kephalaiotes* in a papyrus document as an equivalent term to ἡγούμενος – leader – and his rights in an association are dated in 43 A.D. (PMert V 244); the text records the regulations made for the 4th year of Claudius by the members of the guild of the *apolysimoi* (tenant farmers exempt of liturgies) of an estate belonging to the emperor; the text records various provisions concerning the obligations of each member, the penalties and fines to be imposed on them as well

N. KANAVOU-A. PAPATHOMAS, *An Alexandrian murder case revisited (PPhilammon = BGU IV 1024, pp. 6.3–8.210)*, «ZPE» 200 (2016), pp. 453–446.

³⁶ See respectively POxy XIX 2233 (350 A.D.) and POxy L 3576 (341 A.D.).

³⁷ POxy LXII 4369 (345 A.D.).

³⁸ S. TORALLAS TOVAR, *The police in Byzantine Egypt: The hierarchy in the papyri from the fourth to the seventh centuries*, in C. RIGGS-A. McDONALD (eds.), *Current Research in Egyptology*, British Archaeological Reports, 909, Oxford 2001, pp. 116, 118.

³⁹ POxy XIX 2229 (346–350 A. and SB XXIV 16008 (A.D. VI).

⁴⁰ PSI I 47 (A.D. VI).

⁴¹ BERKES, *Dorfverwaltung und Dorfgemeinschaft* cit., p. 128.

⁴² JOHNSOS-WEST, *Byzantine Egypt* cit., pp. 8, 154; for the activity of the craftsmen associations in the Hellenistic and Roman World cf. respectively, I. ARNAOUTOGLU, *Were there craftsmen associations in the Hellenistic World?* in *Colloque Status personnels et main-d'oeuvre en*

as the rights of *kephalaiotes*. According to these regulations, the president of the association (κεφαλαιωτής or ἡγούμενος) could impose a fine to anyone who did not attend his call in the village and he also had the right to arrest and to seize the property of anyone who failed in any way to satisfy his obligations. He was responsible for the guild's tax obligations towards the public fund⁴³; for this reason, he helped the regular collectors to collect the contributions and he would guarantee the payment of the debts owed by the union in which he was at the head using his property as collateral⁴⁴.

A very interesting and unique text is PSI XII 1265 (426 or 441 A.D.) which brings to light the election process of a *kephalaiotes* as a headman of a guild. The members of the guild, possibly a bankers' guild, elected Aurelios Chaeremon chief. It records the obligations of the guild's members, the monthly fee of each member, which depended on his financial capability, and the solidarity rules that regulated the guilds: all the members are obliged to assist any fellow member of the union who could not meet his obligations until he would be able to do so; it also gives details of the role and the position of a guild's headman.

According to the PSI XII 1265⁴⁵ the *kephalaiotes* was responsible to collect and keep the accumulated amount of money for the payment of taxes; all mem-

Mediterranee hellenistique, «Ancient Society» 41 (2011), pp. 257-275 and *Craftsmen association in Roman Lydia-A tale of two cities?*, «Ancient Society» 41 (2011), pp. 257-290; similarly, M. VALDÉS GUÍA, *From Chalkeia to Hephaisteia: Considerations on Craftsmen, citizenship and Hephaestus*, «DHA» 41 (2015), pp. 19-40.

⁴³ BERKES, *Dorfverwaltung und Dorfgemeinschaft* cit., p. 125.

⁴⁴ MITTHOF, *Annona Militaris* cit., pp. 513-514.

⁴⁵ PSI XII 1265, 5-13 συστήματος ἀργυρίου μυριά[δ]ας διακοσίας ἀπαιτούμενας διά σου τοῦ κεφαλαίου καὶ φυλαττομένας παρὰ σεαυτῶ εἰς τὴν διαγραφὴν τοῦ πραγμα[τ]ευτικοῦ χρυ[σαρ]γύρου. τὰ δὲ ἀναλώματα ἐπιγνῶναι [ἡμ]ᾶς κατὰ πῆγμα καὶ κατὰ τὴν ἀρχαίαν συνήθειαν παρὲς τοῦ πραγματευτικοῦ χρυσαργύρου. δ[ι]ὰ γάρ τοῦτο τὸ μέρος ἐπικ...αι εἰς ἕκαστον κατὰ τὴν προσοδσαν αὐτῶ δύναμιν. καὶ μὴ ἐξεῖναι μηδενὶ ἐξ ἡμῶν ἀγτιπαράττειν σοι τῶ κεφαλαιωτῆ εἰς μηδοτιοῦν· καὶ [προ]σκαρτερ[ε]ῖν [ἡ]μᾶς ἐν τοῖς γιγνομένοις συνλόγοις πρὸς διατύπωσιν τῶν εἰς ἡμᾶς ζητουμένων. εἰς δὲ τις ἐξ ἡμῶν κληθεῖς εἰς σύλλογον μὴ ὑπακούσῃ εἰς τὴν ὠρι[σ]μ[έν]η[ν] [ῶ]ραν ἄνευ κακώσεως καὶ ἀποδημίας, ἐξέσται σοι τῶ κεφαλαιωτῆ τοῦτον καταδικάσαι. εἰ δὲ τις πάλ[ι]ν ἐξ ἡμῶν βουληθῆ ἀντιστῆναι καὶ μὴ πισθῆναι σοι τῶ κεφαλαιωτῆ εἰς τὴν 10[κατ]αβόλην κατὰ μῆνα τοῦ ἀργυρίου ὡς προδεδῆλωται, ἐξο[υ]σίας σου οὔσης προ[σηνα]γκάσθαι τοῦτον [καὶ] ἐπα[ξί]ως ὀρίσ[αι]κα[τ]ὰ το[ῦ] σφάλλοντος ἐπαξίως τοῦ ἀμαρτήματος. εἰ δὲ συμβῆ τινὰ ἐξ ἡμῶν [περι]τεσεῖν ὀφειλ[ή]μασι ἢ ἄλλοις ζη[τ]ήμασι, ἐπὶ τῶ ἡμᾶς συνελθεῖν ἀλλήλοις καὶ συνεπισκυλῆναι καὶ μὴ ἀπολιφθῆναι αὐτὸν ἄχρις οὗ ἂν λάβοι [ἀ]πρόθεσιν τὰ κ[ατ]’ αὐτὸν ἐπὶ [. . .]τους ὀφίλο[. . .] ἐ[ὐ]ρεθῆ[ν]αι [- ca.13 -] ἐν ταῖς γιγνομέναις εὐφη[μ]ίαις καὶ ἱερομηνίαις ταῖς γιγνομέναις ὑπὲρ νείκης καὶ διαμονῆς τῶν δεσποτῶν τῆς οἰκουμένης. καὶ εἰ ἀπολιφθῆ τις ἐξ [ἡ]μῶν ὑποκίσθ[αι] αὐτὸν τῆ κατὰ συνήθεια [ζημ]ία. εἰ δὲ καὶ σοι ὁ κεφαλαιω[τῆς] καταγλωσθῆς ἐν τινι, ἐπὶ τῶ καὶ σὲ διδόναι τῆ κοινότητι χρυσοῦ οὐγκίαν μίαν.

bers had to respect his authority and nobody should rebel against him; he had the right to impose sanctions on the member who was unjustifiably absent from the pre-arranged assembly of the guild and to demand the monthly sum from the member who was unwilling to pay it and also to punish him accordingly; one of the terms in this text refers to the obligations of *kephalaiotes* himself; if he would be judged unfavourably or there are complaints against him, he would compensate the guild with one ounce of gold. The members of the guilds acknowledged the authority of *kephalaiotes* as it is stated in the agreement between the hunter guild of Aphrodito and their boards, ὥστε ὑμᾶς εἶναι ἐπάνω ἡμῶν κεφαλαιωτάς, SB 3 6704 (538 A.D.).

Evidently, having wider authority, he *was* engaged in all activities of the guild and its members, such as to co-decide with the other members on work issues or to receive food supplies for the working members of the guild. He took part in an agreement among the members of the guild of weavers which includes work on Sundays⁴⁶; he received the food supplies for the members of the guild who carried out technical works in a large estate, «The estate of Theon», e.g. the *kephalaiotai* Ioannis and Apollos received from the oil producer Sambas⁴⁷ certain quantity of oil as food of the workers and for those who carried stones used for construction⁴⁸; similarly, the *kephalaiotes* of stonemasons, Andreas, received from the same oil producer certain quantity of oil for the builders and the stonemasons⁴⁹; he also represented the guild in cases of wrongful termination of the contract between the guild and the other party⁵⁰.

Furthermore, they issued invoices or receipts of payments, arranged accounting matters of the trade union; they were witnesses and had the first word in accepting a new member into the union. Phoebammon, the headman of the guild of painters, sent an invoice to Theodoros and Didymos for building or decorative works made by the members of the guild⁵¹. Menas, son of Abraamios, *kephalaiotes* of shepherds had paid the agreed amount of money to Diocroros while Georgios, *kephalaiotes* of *phylakes*, issued a receipt of regular expenditure⁵². The *kephalaiotai* of sailors sent a letter to the accountant

⁴⁶ SB XX 15134 (483 A.D.).

⁴⁷ Sambas is the well-known oil producer, who received orders from Theon, the senior manager of a large estate in the Arsinoite nome, cf. A. ΠΑΡΑΘΟΜΑΣ, *Το αρχείο του Θεόνορος*, in B. ΜΑΝΔΙΛΑΡΑΣ (ed.), *Διεθνές Συμπόσιο Αρχαιολογίας. Αρχαία και προοπτικές στη νέα χιλιετία*, Αθήνα 2001, pp. 53-55.

⁴⁸ See respectively PPrag 3 226 (A.D. VI) and PPrag 3 231 (A.D. VI).

⁴⁹ SB XXII 15742 (A.D. VI), PPrag 3 232 and 235 (A.D. VI).

⁵⁰ SB V 7668 (A.D. VI/VII).

⁵¹ SB V 7668 (A.D. VI/VII).

⁵² See respectively PCairMasp I 67097 (A.D. VI) and SPP 3 93 (A.D. VI).

Bion possibly to arrange tax matters of the guild⁵³. Isidoros, possibly the chief of the clothiers' guild, appeared, in all probability as a witness, in the distribution of corn, which probably took place in a large estate⁵⁴. Aurelios Ioulios, president of the brick makers' association, is the witness for the sale and the payment of 10 solidi of gold, while Sion, *kephalaiotes* of dyers, received a deed of surety from Ioustos for the introduction of Ioannes, the dyer, in the guild in which he was at the headman, a fact that gave him the authority to accept the new member; furthermore, the *kephalaiotai* acting for the board of the guild of the sausage butchers approved N. N., son of Julianos, as fit for the role of a sausage-butcher⁵⁵. It seems that it was also in their duty to deal with minor issues; they appeared in the correspondence for matters of minor importance, such as the *kephalaiotai* of shepherds, who together with the three *protocometes* of Aphrodito, received a letter from the *commentariensis* concerning a misconduct issue or Aurelios Neilammon, *kephalaiotes* of the association of fishermen, who declares that he owes 220 jars of *ormathia*⁵⁶. It is evident that their functional role in guilds gave them power and social prestige, which made them reliable witnesses and guarantors in many transactions.

As headmen of their unions, they seem to arrange tax matters related with the trade union. They are mentioned, as responsible for the tax collection or as headmen probably of the guild of dyers, in a case concerned certain taxes -a trade tax on those probably engaged in the dye industry⁵⁷. Aurelios Achillon, son of Heron, and Aurelios Theon, son of Anesios, as representatives of the board of the fullers' guild, acknowledged the receipt of the contribution made by a certain Aurelios Ammonios for the *chrysargyrion* tax⁵⁸, while Aurelios Didymos, son of Haritonos, *kephalaiotes* of *ταρσικαρίων*⁵⁹ issued a tax receipt⁶⁰. Similarly, two *kephalaiotai* acknowledged that they had received 'his proper share in full' from a *κεφαλαιωτής* *Ιουδαίων*⁶¹, who may have been a tax official of the Jews, POxy LXXXIII 5364 (A.D. IV).

Apart from the professionals, national groups or communities seem to be

⁵³ PRossGeorg V 7 (A.D. V).

⁵⁴ PMert I 42 (A.D. V).

⁵⁵ See respectively PDub 33 (513 A.D.), SB XVI 12717 (640-650 A.D.) and SB XX 14964 (517 A.D.).

⁵⁶ See respectively PCairMasp I 67090 (A.D. VI) and PRossGeorg III 53 (674/5 A.D.).

⁵⁷ SB XXVIII 17260 (A.D. IV-V).

⁵⁸ P.J. Sijpesteijn, *Two tax documents from the Michigan Papyrus Collection*, «ZPE» 61 (1985), pp. 73-5.

⁵⁹ *Ταρσικάριοι*: Weavers of Tarsian linen, cf. POxy LI 3626, n. 4.

⁶⁰ See respectively SB XVIII 13916 (386 A.D.) and PLips I 89 (364-394 A.D.).

⁶¹ BERKES, *Dorfverwaltung und Dorfgemeinschaft* cit., p. 126 n. 30.

organized into associations or guilds and represented by the headman *kephalaiotes*; the *kephalaiotes of Jews* may be a tax official of Jews, who appeared to be liable as a tax group. He also appears possibly as the headman of the Jews association having a collective tax liability of the Jews of Hermopolis, Karanis and Oxyrhynchus⁶².

Conclusion

The above discourse has examined the duties of the ministers bearing the title *kephalaiotai* from the first to the seventh century AD. The term transformed from its original content and ended up being attributed to many officials, who were active in a wide range of financial and social activities. Over time, the number of officers with the title *kephalaiotes* increased; this expansion contributed to the reconceptualization of the term. Although *kephalaiotai* were not high-ranking officers, they seem to be powerful and respected, as they were engaged in a wide range of official matters; their responsibilities included financial affairs, tax collection, transportation of village grain taxes to the harbours and distribution of compensations received from the authorities. Over time, they allocated contributions to individuals, communities or trade unions, while they acted as mediators demanding various payments, often cooperating with a number of officials⁶³.

According to records, in the fourth century A.D. they were chief *eirenarchs* responsible for controlling and enforcing order; their duties included conducting autopsies, arresting offenders and investigating criminal cases. Furthermore, they were headmen of professional unions responsible for their efficient operation; they followed the guilds' specific regulations, which gave them power to impose fines on the members who did not attend their call or to arrest anyone who failed to satisfy his obligations and confiscate their property. As headmen of the trade unions they were responsible to collect and deposit the payments of the guilds' taxes to the public fund. Allegedly, they had to

⁶² See respectively SPP VIII 1299 (A.D. V-VI), PMich inv. 6036 and POxy LXXXIII 5364 (A.D. V).

⁶³ For example, with *riparii*, *nychtostratego*i and the *exactor*; cf. SB I 4524 (341-342 A.D.). This office seems to offer prestige to the family and also to the correspondence with the imperial office, e.g. the sender of a letter seems to be proud of his brother been a *kephalaiotes*, so addressing to him he mentioned his office [τῷ κυρ]ίφ ἀδελφῶ μου Ἰσιδώρῳ κεφ(αλαιωτῆ) cf. PLips I 111 (A.D. VI); similarly, the *kephalaiotai* mentioned in PCairMasp III 67283 (547 A.D.) are attested among the inhabitants of Aphrodito who addressed a report to the Empress Theodora.

guarantee, using their property, the payments of debts owned by the unions. Their power allowed them, not only to receive the food supplies for the works of the trade unions, but also to authorise new members' acceptances into the guilds. With their management and operation of the guilds, they contributed to the growth of the agricultural and retail economy as well as the infrastructure and general economic growth of the region.

In accordance to the available papyri, which are not plentiful enough given the wide timeframe of their existence and their fragmentary condition, we may conclude that *kephalaiotai*, performing duties in a variety of fields and contributing to the management of many areas of Egypt, performed an important role in the operation of the State.

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