

Temple Tax Praxis: Wirkungsgeschichte Reading of Matthew

17:24-27

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Abstract

Temple tax praxis generates social stigma attached to taxing profession either rightly or wrongly informed resulted in their ostracization of the tax collectors from the larger community today as it was in the Jewish community, leading to their classification as sinners and outcasts. The Christian Church is more and more abandoning or distorting the meaning of Jesus Christ encounter with Temple tax collectors - mainly in the selected text of Matthew 17:24-27. This paper proposes a Wirkungsgeschichte (history of effects) reading of Matthew 17:24-27, its reception and practical application in various historical and cultural contexts. As the minds of the people are always influenced by the historical situations of the time and place, the interpretation of the Scriptures also has been nourished by the historical influences over span of times. By examining the historical and cultural reception of these verses, the study reveals how interpretations have evolved and influenced Christian thought and practice regarding tax praxis. The paper delves into early church writings, medieval commentaries, and modern theological perspectives, highlighting the enduring impact of Jesus's teachings. Clearly, Understanding the historical influences as Wirkungsgeschichte approach main goal surrounding tax collectors provides valuable insights into the societal divisions and moral dilemmas prevalent during that era, shedding light on the transformative significance of individuals like the apostle Matthew, who experienced a profound spiritual renewal and redirection of purpose through their encounter with Jesus Christ.

Key words: Temple, Tax, Praxis and Wirkungschichte

Introduction

The temple instead of becoming the economic life of the nation has in 21st century become the economic life of the clerics hence rendering confusion to the church system as to prioritizing tax at the expense of tithes. This to a large extent has turned worship centers into money collection centers. A search for the word "tax" in the New Testament (ESV) returns thirty-five occurrences. Interestingly, the majority of these occurrences are in reference to "tax collectors" (22 such references) and not the tax itself. Notable to note "the New Testament narrative shines a brighter light on the tax collectors than the taxes, and the revelation in the narrative is that these individuals were viewed negatively in society".¹ Hence 21st century treatment of tax collectors should follow

¹ Markus Bockmuehl, *Seeing the Word: Refocusing New Testament Study* (Grand Rapids: Baker Academic, 2006), 166.

the example of Christ, who displayed a countercultural approach. Some tax payers may question the validity of taxation, wondering whether it is appropriate to file or if it would be acceptable to practice some sort of civil disobedience. Others file their returns with a less-than-honest picture of their income situation.

The controversial nature of the Temple tax may help explain an incident recorded in the Gospel of Matthew the tax collector. Once when Jesus and his disciples were coming to Capernaum, Peter was asked by local collectors of the tax, "Does your teacher not pay the tax?" Peter answered, "Yes, he does" (Matt 17:24-25). All in all, then, the Temple tax fundamentally misrepresented God, portraying him as a despotic ruler rather than a loving Father. As New Testament scholar Richard Bauckham observes, "By making the Temple worship a pretext for financial exaction in God's name, the tax distorted the whole character of the worship of God for which the Temple existed."² No wonder Jesus judged the Temple tax to be illegitimate and overturned the tables of the moneychangers (Matt 21:12-13)³.

Temple Tax Necessity

The portrayal of tax collectors in the New Testament reflects the prevailing sentiments of the time, as they are often depicted as symbolic of moral and social transgression. Hence the research tend analyze Matthew 17:24-27 using Wirkungsgeschichte approach. In ancient Israel, tax collectors held a significant yet contentious position within the societal framework. The taxation system was intertwined with the political and social dynamics of the region, and tax collectors played a pivotal role in its implementation. However, their association with the Roman authorities and the methods employed in tax collection engendered widespread animosity and distrust among the Jewish populace.

Furthermore, this temple tax, owed by all Jews from age twenty upward, was two drachma, approximately two days' wages. It was to be used for the temple upkeep and repair. There were three specific occasions recorded in the Old Testament when this tax was collected. The Temple tax was one that all Jews were supposed to pay once a year for the upkeep and maintenance of the Temple in Jerusalem. It wasn't a large tax, but it wasn't a small one either, equivalent to about two days' wages for a working man. Because the Temple tax, like most taxes, was unpopular, special tax collectors were assigned to certain areas, and were responsible to see that as many people as possible paid.

Wirkungsgeschichte Method

² Richard Bauckham, *The Bible in Politics: How to Read the Bible Politically* (2d ed.; Louisville, KY: Westminster John Knox, 2011), 76

³ Bryan Christopher, *Render to Caesar: Jesus, the Early Church, and the Roman Superpower* (New York, NY: Oxford University Press, 2005), 42,

The research adopt An interesting and stimulating development in biblical studies, a method called *Wirkungsgeschichte*⁴ – a German compound term difficult to pronounce, difficult to spell and nearly impossible to translate. This term was originally coined by Hans-Georg Gadamer in his philosophical work *Wahrheit und Methode* (Truth and Method) published in 1960⁵. This new discipline which has won gradual recognition aims at reading a text while being conscious of the different ways in which it has been interpreted in the course of time. It is a technique of analyzing the history of a text's influences and effects. It examines the way the Bible had been interpreted in different historical eras under the influence of the concerns readers have brought to the text.

This approach to the text which we call *Wirkungsgeschichte*, although not entirely unknown in antiquity, was developed in literary studies between 1960 and 1970 at a time when literary criticism became interested in the relation between a text and its readers. The validity of this research Instrument relies on the mutual presence to each other of text and readers creates its own dynamic, for the text exercises an influence and provokes reactions.

It makes a resonant claim that is heard by readers ... The reader is in any case never an isolated subject. He or she belongs to a social context and lives within a tradition. Readers come to the text with their own questions, exercise certain selectivity, propose an interpretation and, in the end, are able to create a further work or else take initiatives inspired directly from their reading of scripture.⁶

Wirkungsgeschichte reminds us that a text has history – a history that begins after it has left the hands of its author. Hence, biblical studies should not only be focused on the hypothetical reconstruction of events that led up to the writing, for instance, of the New Testament, but likewise pay attention to the varied ways on how the texts have been handled in history. It is in this light that I wish to employ this method called *Wirkungsgeschichte* to a controversial text such as Matthew 17:24-27 as a case study.

The *Wirkungsgeschichte* of Matthew 17:24-27 Specific Consideration

For a biblical text that has a remarkably wide realm of influence, which includes areas of religion, law, political philosophy, public administration, education, among others, a knowledge and appreciation of its *Wirkungsgeschichte* is crucial – for only a retrospective glance into the past

⁴ *Wirkung* could mean “impact” or “effect”, while *wirden* can be translated as “to work” or “to weave”.

⁵ Hans-Georg Gadamer coined the term to describe the way that history works on and within interpretation *Wahrheit und Methode: Grundzüge einer philosophischen Hermeneutik* [Tübingen: Mohr, 1960].

⁶ J. L. Houlden (ed.), *The Interpretation of the Bible in the Church* (London: SCM Press Ltd, 1995) 32.

will provide us the necessary background for the understanding of the origins and development of the varied trends or tendencies of interpretation of this text.

Yet not wanting to be thoroughly exhaustive in my present treatment, this paper limits its focus on the history of the influence of the effects of Matthew 17:24-27 on writers during the second Temple period, taxes under Persian, Alexander the Great incentives and tax farming under Ptolemy and Roman period,. This is of history of effect significance in Wirkungsgeschichte reading of Matthew 17:24-27 thereby making the modern day ready adequately appraise Capernaum experience message of Peter fishing to obtain tax due for the disciples and the master.

Second Temple Period

The Persian king Cyrus II conquered Babylon in 539 BCE, and the next year he allowed the Jews to return from the Babylonian captivity to Jerusalem and rebuild the temple. He ordered that 5,400 gold and silver vessels taken from the Temple in Jerusalem by Nebuchadnezzar be returned to the Jews.⁷ The first leader of the group of 42,360 Jews from Babylon was Zerubbabel, the Persian governor of Judah, who received relics taken by Nebuchadnezzar from the destroyed First Temple. Two years after his return to Jerusalem, Zerubbabel began the construction of the temple. Funds for the temple were to come from taxes from the local provinces⁸.

Wirkungsgeschichte reading of Matthew 17:24-27 show cases the fact the Temple tax within the second temple Judaism was significant is safe guarding a restored heritage of religious freedom. Hence the second exodus was led by the Jewish priest Ezra. The Persian king **Artaxerxes I** (ca. 495–424 BCE) ordered to give 100 talents of silver and goods from the treasury and to not tax priests. The year when the temple was completed is unknown, but the main narratives put it at 516 or 417.

Furthermore, progress on the temple was hindered by the Samaritans, remnants of the tribes of Israel whom the Jews excluded from temple construction. The Samaritans' primary arguments were related to taxation. They wrote to the kings who ruled after Cyrus, saying that, having restored the Temple and Jerusalem, the Jews would stop paying taxes to Persia's royal treasury. The king should know that if this city is built and its walls are restored, no more taxes, tribute or duty will be paid, and eventually the royal revenues will suffer.

Taxes under the Persians

After returning from Babylon, a census of Judah's population was conducted as instructed by Moses, by collecting half a shekel. The funds collected were transferred to the temple. Additionally, a new annual tax to the temple fund was introduced in the amount of 1/3 of a shekel.⁹

⁷ Andrew Monson, *Vandorpe, Katelijjn (ed.), "Taxation and Fiscal Reforms", A Companion to Greco-Roman and Late Antique Egypt (1 ed.)*, Wiley (2019-03-21), 147–162.

⁸ Richard Duncan-Jones. *Tax and tax-cycles". Money and Government in the Roman Empire (1994). 47–64*

⁹ Ray M. Sommerfeld, Silvia A. Madeo, Kenneth E. Anderson, Betty R. Jackson *Concepts of Taxation*, Dryden Press: Fort Worth, TX (1992), 87.

During Persian rule, Judah was a province that was part of the Eber-Nari satrapy. Judah itself had no kings. Civil and military power over it belonged to the governor from Persia, and self-government issues were handled by the high priest, the cleric who led service in the Temple in Jerusalem¹⁰.

Eber-Nari paid an annual tribute of 350 talents of silver, which the satrap was responsible for collecting. To collect the tribute, the entire subjugated population of Judah paid an in-kind tax in the form of tithes from all goods produced: wine, oil, grain, handicrafts, etc. Some of the goods went to maintain the governor's administration and the army located in Judah, while the rest was stored in warehouses and sold for silver, which was used to pay a monetary tax to Persia's treasury¹¹.

Clearly, in 445 BCE, Nehemiah, Judah's governor and the Persian king's envoy, became the ruler of Judah. At this time, the Jews found themselves in a tough situation due to excessive taxation. But they didn't understand the cause of their calamities, placing all responsibility on their fellow usurers, who issued loans to pay taxes to the Persian Empire's treasury and to maintain the governor. To bring the people of Jerusalem to his side, Nehemiah canceled debts and interest-bearing loans, returned mortgaged property to debtors, and declined the taxes due to him as the satrap for the maintenance of his house.

The beneficial historical effect satisfying Wirkungsgeschichte within this heading is the fact that the dividends of priest was at stake hence tax needed to be reinsured. The conflict ended with complaints from the usurers and priests who had lost their income, causing Nehemiah to be recalled from Judah. In this conflict, the priority of taxes, regardless of the tax collection methods and costs, seems important. In 432 BCE, Nehemiah came back. To mend relations with the priesthood, he established a tithe for them on the income from the harvest.

Alexander the Great's Incentives

In 332 BCE, Alexander the Great liberated Judah from the Persians. He granted the Jews internal freedom by allowing them to practice their religion and managing the high priests according to local laws. Alexander let Jewish soldiers not work on Saturdays in accordance with their traditions.¹²

The history of effect to Matthew 17:24-27 hinges on the of Temple tax paving a way for the abuse of Old Testament inherited tithing formula that was more valuable than the tax. The tribute previously paid to the Persians was replaced by tithes from the harvest. This is often understood to mean that Alexander exempted the Jews from land taxes in Sabbath years, that is, every seventh year of the seven-year agricultural cycle, when the fields were not cultivated and were left to lie fallow, and, accordingly, there was nothing to harvest. In general, the tax burden remained the same as under the Persians, but taxes began to flow to Greece. Alexander left the financial and economic management of the former Persian satrapies to the local authorities and

¹⁰ Joel Mokyr *The Oxford Encyclopedia of Economic History*. Oxford University Press (2003), 64.

¹¹Carolynn E. Roncaglia. *Northern Italy in the Roman World: From the Bronze Age to Late Antiquity*. JHU Press, (2018), 105.

¹² Myles Lavan: Ando, Clifford. *Roman and Local Citizenship in the Long Second Century CE*. Oxford University Press, (2021), 94.

entrusted his governors with military power and the obligation to transfer taxes to the royal treasury.

Tax Farming Under the Ptolemies

After the death of Alexander the Great, Judah went to the Macedonian commander Laomedon but soon fell under the sway of the Greek rulers of Egypt until the end of the 3rd century BCE.¹³ Internal administration was handed over to the high priest, who was accountable to the Egyptian government for tax payments and maintaining peace in the region. Maintaining peace was not easy, since Israeli lands were always attractive to various countries, primarily Syria, which was then under the rule of the Seleucids.¹⁴ One of the hardest things was supporting the vast army that had to be kept even in peacetime. The land tax reached 1/3 of the grain harvest and 1/2 of the fruit and grape harvest.¹⁵

The determinant to the Wirkungsgeschichte reading of Matthew 17:24-27 provides the history of effect within the middle of the 3rd century BCE, the Syrians persuaded Onias, the high priest of Judah, not to pay an annual tax of 20 talents to the Egyptian king. The conflict with Ptolemy III Euergetes, who ruled at that time, was resolved by appointing Joseph, the nephew of the high priest, as a collector of taxes from Judah and neighboring regions (Coele-Syria, Samaria, and Phoenicia)¹⁶. Joseph proposed to collect double the 8,000 talents of silver taken by the previous tax farmers. He received the right to farm taxes without providing guarantees from guarantors, which was mandatory at that time.

In addition to the right to farm taxes, Joseph could call in an army of 2,000 soldiers to collect taxes. Those who submitted losing bids for the tax farming rights incited the residents of their cities not to pay taxes to Joseph. Joseph solved this problem cruelly by executing twenty local rich citizens in the first rebellious Syrian city, Ashkelon, and sending their property away to Egypt. After that, all the other cities opened their gates to him and paid the required tribute. Joseph tax farmed the subjugated territory for 22 years. By this means he [Joseph] gathered great wealth together; and made vast gains by this farming of the taxes... brought the Jews out of a state of poverty and meanness, to one that was more splendid.

Roman Period

There were four primary kinds of taxation in ancient Rome: a cattle tax, a land tax, customs, and a tax on the profits of any profession. These taxes were typically collected by local aristocrats.¹⁷ The Roman state would set a fixed amount of money each region needed to provide in taxes, and the local officials would decide who paid the taxes and how much they paid. Matthew 17:24-27 clearly depict historical effect of the Temple tax even by the Roman Authority.

¹³ Paul Erdkamp. "How modern was the market economy of the Roman world?". *OEconomia* (4–2): (2014), 225–235.

¹⁴ Guy D. Middleton. *Understanding Collapse*. Cambridge University Press. (2017), 199.

¹⁵ ibn

¹⁶ Ulrich Luz, *Matthew in History, Interpretation, Influence and Effects* Minneapolis: Fortress, (1994), 156.

¹⁷ Pat Southern. *The Roman Army: A Social and Institutional History*. Oxford University Press (2007), 73.

Once collected the taxes would be used to fund the military, create public works, establish trade networks, stimulate the economy, and to fund the development of the Roman community.

Ancient Roman tax systems were regressive, they applied a heavier tax burden on lower income levels and reduced taxation on wealthier social classes. In ancient Rome, taxation was primarily levied upon the provincial population who lived outside of Italy¹⁸. Direct taxes on Italian land were abolished in 167 BCE and indirect taxes on certain transactions were removed in 60 BCE. The urbanized, populous, and important city of Rome possibly had greater influence on politics than the more dispersed and less prominent provincial population.¹⁹

Taxation in ancient Rome was decentralized, with the government preferring to leave the task of collecting taxes to local elected magistrates. Typically these magistrates were wealthy landowners. During the Roman Republic finances were stored inside the temple of Saturn.²⁰ Under the reign of Augustus a new institution was created: the *fiscus*. At first it only contained the wealth gained through taxes on Egypt; but it expanded to other sources later in Roman history. It also collected wealth from people who died without a will, half of the wealth of unclaimed property, and fines.²¹

Clearly the history of effect on Temple tax by the Romans was said to be the prompting reason to make it compulsory to all citizens. Hence the confrontation upon Peter as to the payment of Temple tax antecedent effect in the lane of history. The taxes levied upon the population, especially the poorer population, were likely very high, it seems probable that the exact amount of tax wealth which reached the state's treasury was lower than the amount collected. As the Roman Empire expanded, it required more resources to maintain itself and continue growing, resulting in an increased level of taxation. The Roman government would set a fixed amount of wealth each region needed to pay in taxes, while the magistrates were tasked with determining who would pay the taxes, and how much they would each pay. Certain regions, such as Egypt, paid some taxes in kind. Egyptian farmers supplied portions of their crop yield in tax to the rest of the Roman Empire, where it would then be sold to the populace in other regions and therefore converted into monetary wealth.

Wirkungsgeschichte Reading of Matthew 17:24-27 Application for Contemporary Readers

Matthew 17:24-25a indicates an irrational and illogical situation reflect a long history effect defining a given action at Capernaum being central to the ministry of the Messiah. Temple tax collectors approach Peter and ask him if Jesus pays the “two-drachma tax.” Peter’s immediate response was devoid of the history of effect (Wirkungsgeschichte dimension) could not provide sufficient satisfactory solution. The ultimate solution of the time was in the praxis of the Temple

¹⁸ Charles DeLorme; Isom, Stacey; Kamerschen, David. "Rent seeking and taxation in the Ancient Roman Empire". *Applied Economics*. 37 (6): (2005), 705–711.

¹⁹ Andrew Monson "Rule and Revenue in Egypt and Rome: Political Stability and Fiscal Institutions". *Historical Social Research / Historische Sozialforschung*. 32 (4 (122)): (2007), 252–274.

²⁰ William Smith. *A Smaller Dictionary of Greek and Roman Antiquities*. BoD – Books on Demand (2022), 82.

²¹ ibn

tax being the urgent unforgivable grant by the tax collectors unlawfully assigned to assert effect and influence upon the meritorious demand of the few in society. Jesus offers a unique response in directing Peter's attention to the role of kings in collecting taxes. The collectors had seemingly challenged Peter about Jesus' payment of a religious tax and in Matthew 24b Jesus responds by delineating a principle that specifically concerns civil taxation and not religious taxation or taxation in general. Christ does not rule out the payment of such tax, but does seem to question the practice by suggesting that Peter's rightful withholding of payment (in stating "However" in Matthew 24:27) would be offensive.

By Wirkungsgeschichte approach the nuance in Christ's response in history of effect, "Jesus' attitude to taxation in this passage is strikingly negative. If God does not tax His people, the implication is that taxation is, to say the least, a less than ideal instrument of government. Jesus does not deny the right of earthly kings to tax their subjects, but He does suggest that in this respect their rule is not at all like God's."

Nevertheless, Christ instructs Peter to pay the tax on His behalf. There is wisdom in this approach. Jesus instructs Peter to pay the tax out of regard for the existing conditions of history of effect by Wirkungsgeschichte approach to the interpretation of the situation. He appears to judge that, under the existing conditions, a refusal to pay the tax would have the effect of 'leading them into error,' or the effect of 'giving offense to them.' The likelihood of such an outcome is enough to persuade Jesus that the preferable course of action is to comply with the collector's request. Thus, a peaceful, respectful member of society submits to the governing authorities so as not to create unnecessary controversy.

Matthew 17:24-27 Tax Praxis in 21st Century.

The temple tax is Christo-political responsibility to obey the government by the Christians. Christ taught of a peaceful submission to those placed in authority, regardless of whether the tax was legitimate. The apostle Paul even later affirms the responsibility of believers to respect and honor the governing authorities that God has set in place, including the payment of taxes (Romans 13). Perhaps more important than the actual payment of taxes is the believer's approach to paying taxes. The striking fact is that the gospels do not contain so much as one example of a saying of Jesus that attacks the system as a corrupt system. Thus, taxation can be considered a reasonable responsibility of governments. As Christians, we have an opportunity each year to be positive witnesses for Christ in the way we respond to annual taxation. Though our citizenship is in heaven (Phil 3:20) and we are not of the world (John 17:16), we remain in the world with a chance to impact the world for Christ. If we have a negative attitude towards a reasonable responsibility of a law-abiding citizen, what message do we communicate? May we be found to be peaceful citizens who are aware of our witness at all times.

As believers, our treatment of tax collectors should follow the example of Christ, who displayed a countercultural approach. He dined with them (Matt 9:10; Mark 2:15; Luke 5:30) and portrayed them in a positive manner (cf. Matt 21:31; Luke 18:9-14). He even called a tax collector (Matthew) as one of His apostles. He treated with compassion those whom the society of His day treated with contempt. As Jeffers notes, "Some Jews complained bitterly about Jesus' association with publicans (Lk 7:34; 15:1-2), but Jesus found the tax collectors willing to hear His message and refreshingly free from hypocrisy (Lk 18:9-14). Publicans were attracted to Jesus because He

showed Himself 'a friend of tax collectors' (Lk 7:34; 15:1-2). May we as followers of Christ similarly be found to be friends of those who are reviled in society?

Conclusion

Matthew 17:24-27 obviously presents an internal confrontation upon Jesus regarding the Temple tax which characterize human enactment to exact discomfort to the masses of the time. The Wirkungsgeschichte reading of the selected passage shows that Citizens bemoan the economic toll of submitting money to governing authorities, while at the same time benefitting from the resources that the taxes provide. This study has revealed a glimpse of taxation in the Second Temple period, Tax under Persians, Alexander the Great incentives and Tax farming under the Ptolomies and Roman period especially as it regards the social and economic impact on the Jewish culture of the New Testament period. Hence Believers are called to submit to governing authorities, and taxation is no exception. Believers also are called to love one another, and this includes those who have been entrusted with the responsibility to collect any taxes owed.

Recommendation

Wirkungsgeschichte reading of Matthew 17:24-27 is stimulating and elucidating mental gymnastics appetite as it allows for historical effect of surrounding determine Jesus' response and accompanying directed action to the payment of the Temple tax. This study is a contribution to the study of Biblical theology in the quest to solution divergent erroneous perspective Christian community may exert upon tax collectors in the 21st century. The work seeks to recommend exploring the text via other methods of Bible interpretation perhaps shades of elemental truth will aid Christian community growth in regards to Temple tax controversy.

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