



RESEARCH ARTICLE

# Punishment, Patronage, and the Revenue Extraction Process in Pharaonic Egypt\*

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## Abstract

The processes of control and collection are prominent themes throughout pharaonic history. However, the extent that the central regime attempted to administer agricultural fields to collect revenues directly from the farmer who actually worked the land is unclear during the pharaonic period (c.2686–1069). Relations between those involved in agricultural cultivation and local headships of extended families and wider kinship groups were deeply embedded within a broad range of interpersonal discourses, behaviours, and practices. Village headmen and officials at all levels of an impersonalized “state” hierarchy were themselves landholders who drew income from the land and were held responsible for collecting revenues from their fields. It is therefore necessary to define, with a focus on the imperatives of a subsistence economy, who was working the land and what the relationship was between them, the headmen, and those from within outside power structures (in the context of direct intervention against specific groups of the population). To address these points, I will focus on revenue extraction as a “state” process, how it was connected to the role of punishment, and its impact on local hierarchies (the targets of revenue extraction).

Estimations of the total size of the rural population are typically based on locally restricted data from distinct periods of pharaonic history. Still, most of those living in rural villages were likely occupied in the farm cultivation of the inundated land.<sup>1</sup> Relations between

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<sup>1</sup>For population sizes in pharaonic Egypt, see Christopher J. Eyre, “Economy and Society in Pharaonic Egypt”, in Panagiotis Kousoulis and Nikolaos Lazaridis (eds), *Proceedings of the Tenth International Congress of Egyptologists: University of the Aegean, Rhodes. 22–29 May 2008* (Leuven, 2015), I, pp. 707–725, 721–723; Harco Willems, “Zur Kulturgeschichte einer Region. Al-Jabalayn während der Ersten Zwischenzeit”, *Orientalistische Literaturzeitung*, 109:2 (2014), pp. 87–103, 88–89; Ludwig Morenz, *Die Zeit der Regionen im Spiegel der Gebelein-Region* (Leiden, 2010), pp. 67–72. For a general overview of agriculture and the pharaonic countryside, see Juan Carlos Moreno García, “Introduction. Nouvelles recherches sur l’agriculture institutionnelle et domestique en Égypte ancienne dans le contexte des sociétés antiques”, in Juan Carlos Moreno García (ed.), *L’agriculture institutionnelle en Égypte ancienne. État de la question et perspectives interdisciplinaires* (Villeneuve, 2005), pp. 11–78. For pharaonic agricultural productivity

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those involved in agricultural cultivation and local headships of extended families and kinship groups were embedded within a broad range of behaviours and practices. Village headmen and local authorities appointed as agents of provincial institutions – who themselves were landholders that controlled local access to cultivable fields – would have delegated them the difficult task of balancing the collection of grain revenues from rural revenue payers (that actually cultivated their holdings) with the demands made by non-local revenue agents of outside power structures (temple estates and private landholders).<sup>2</sup> As there were no forms of commoditized land ownership in pharaonic Egypt,<sup>3</sup> it is necessary to define the relationship between those that actually worked the land, the village headmen, higher-level magnates, and those from outside power structures, with a focus on the peasant imperatives of a subsistence economy against those claiming revenues. I will assess the role of punishment as a mode of managing rural producers, the degree to which “state” power penetrated local hierarchies, and how these overlapped with the role of patronage (i.e. client obligation, service, and handing over production to a profiting lord). My focus is not on the role of punishment as it occurred *in the production process* but its role *in the context of revenue extraction* (i.e. in the control of production outcomes). In this context, the punishment of revenue defaulters was not about organizing labour but penalizing defaulters for failing to pay grain revenues from worked lands. This article analyses how the central regime delegated revenue extraction processes to local authorities, the role of punishment in managing (enforcing) the collection of revenues from rural producers, and its impact on local hierarchies.

### Patronage and the Revenue Extraction Process

The relationship between the role of the headmen, how the peasantry gained access to land during the inundation each year,<sup>4</sup> and the extent to which temple estates and

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based on a theoretical model of population size, see David A. Warburton, “Ancient Egypt: A Monolithic State in a Polytheistic Market Economy”, in Martin Fitzenreiter (ed.), *Das Heilige und die Ware. Eigentum, Austausch und Kapitalisierung im Spannungsfeld von Ökonomie und Religion* (London, 2007), pp. 79–97, 85; David A. Warburton, “Un(der)employment in Bronze Age Egypt: Anachronism or Insight?”, *Journal of Egyptian History*, 12:2 (2019), pp. 137–258.

<sup>2</sup>For recent studies of taxation in pharaonic Egypt, see Juan Carlos Moreno García, “Changes and Limits of Royal Taxation in Pharaonic Egypt (2300–2000 BCE)”, in Jonathan Valk and Irene Soto Marín (eds), *Ancient Taxation: The Mechanics of Extraction in Comparative Perspective* (New York, 2021), pp. 290–324; Lesley Anne Warden, “Centralized Taxation during the Old Kingdom”, in Peter der Manuelian and Thomas Schneider (eds), *Towards a New History for the Egyptian Old Kingdom. Perspectives on the Pyramid Age* (Leiden, 2016), pp. 470–495; Chris Eyre, *The Use of Documents in Pharaonic Egypt* (Oxford, 2013), pp. 1–15, 179–201. For an overview of the historical debate, see Sally L.D. Katary, “Taxation (until the End of the Third Intermediate Period)”, in Juan Carlos Moreno García and Willeke Wendrich (eds), *UCLA Encyclopaedia of Egyptology* (Los Angeles, 2011), pp. 1–25.

<sup>3</sup>For a non-Eurocentric model of land ownership in pharaonic Egypt, see Eyre, “Economy and Society”, pp. 710–711; Christopher Eyre, “How Relevant Was Personal Status to the Functioning of the Rural Economy in Pharaonic Egypt?”, in Bernadette Menu (ed.), *La Dépendance Rurale dans l'antiquité Égyptienne et Proche-orientale* (Cairo, 2004), pp. 157–186, 157–158; Christopher J. Eyre, “Peasants and ‘Modern’ Leasing Strategies in Ancient Egypt”, *Journal of Economic and Social History of the Orient*, 40:4 (1997), pp. 367–390. For the broader historical context, see Jack Goody, *The Theft of History* (Cambridge, 2003), pp. 42–60.

<sup>4</sup>Thomas Park has argued that ecological and ethnographic comparisons can be made between the ecological regime documented for the Senegal river basin and that for the premodern system used in the

major private landholders attempted to collect grain revenues directly from the farmer that cultivated the land is not entirely clear during the pharaonic period (c.2686–1069 BCE; Figure 1).<sup>5</sup> The most important pharaonic source for low-level agricultural social relations is the Heqanakht Letters from the early Twelfth Dynasty (c.1961–1917 BCE).<sup>6</sup> The papyri deal with the domestic and financial matters of a *ka*-priest and village headman called Heqanakht, who completely controlled a kin-based undertaking on temple endowment lands.<sup>7</sup> The household was made up of Heqanakht's immediate family – his mother, second wife, three children, and youngest brother – and the foreman, who had authority over non-family members employed in short-term work (three subordinates, three cultivators, and three female servants). Each family unit worked its own plots of land, held grain reserve for seed, and made its own judgements about the planting of crops according to the local condition of the floods. In return for their service, payments of unprocessed grain were made to each individual nuclear family of the kinship-based group – based partly on the seniority of each member – who then processed their grain into food.<sup>8</sup>

Heqanakht had access to cultivatable land in different villages and geographical regions of Egypt, allowing him to cultivate a variety of crops (emmer, barley, and flax), each suited to local environmental conditions when the level of the flood was known.<sup>9</sup> His letters do not refer to other crops, which he presumably grew on the side, but the usage of different seed varieties, different plots of land for different

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ancient Nile Valley. Once the quality of the flood was known, the productive manning of the watered lands was directed by extended families or kinship groups that held land in common property (holdings were held in different locations that were separated geographically), and reallocated land to dependents annually when the pattern of the inundation became clear. See Thomas K. Park, "Early Trends towards Class Stratification: Chaos, Common Property, and Flood Recession Agriculture", *American Anthropologist*, 94:1 (1992), pp. 90–117. For the application of Park's model (standard risk management involving "communal" land holdings, with annual redistribution of cultivable land based on the quality of the flood) tested against the surviving data for the fiscal regime and the status of the rural population in pharaonic Egypt, see Eyre, "How Relevant Was Personal Status", pp. 164–170.

<sup>5</sup>Christopher Eyre, "Feudal Tenure and Absentee Landlords", in Schafik Allam (ed.), *Grund und Boden in Altägypten (Rechtliche und Sozio-ökonomische Verhältnisse). Akten des Internationalen Symposiums, Tübingen 18.-20. Juni 1990* (Tübingen, 1994), pp. 107–133; Eyre, "Peasants and 'Modern' Leasing Strategies", pp. 374–376; Christopher J. Eyre, "The Village Economy in Pharaonic Egypt", in Alan K. Bowman and Eugen Rogan (eds), *Agriculture in Egypt: From Pharaonic to Modern Times*, (Oxford, 1999), pp. 33–60; Eyre, *Use of Documents*, p. 164; Moreno García, "Changes and Limits of Royal Taxation", pp. 313–318; Warden, "Centralized Taxation", pp. 488–490.

<sup>6</sup>James P. Allen, *The Heqanakht Papyri*, Publications of the Metropolitan Museum of Art, Egyptian Expedition 27 (New York, 2002) [hereafter, *HP*]. See also Ben Haring, "Access to Land by Institutions and Individuals in Ramesside Egypt (Nineteenth and Twentieth Dynasties; 1294–1070 BC)", in Ben Haring and Remco de Maaijer (eds), *Landless and Hungry? Access to Land in Early and Traditional Societies: Proceedings of a Seminar held in Leiden, 20 and 21 June, 1996* (Leiden, 1998), pp. 74–89, 77; Eyre, "Feudal Tenure", pp. 111, 115; Barry J. Kemp, *Ancient Egypt: Anatomy of a Civilization* (London, 2006), p. 323; Rainer Nutz, *Ägyptens wirtschaftliche Grundlagen in der Mittleren Bronzezeit*, *Archaeopress Egyptology 4* (Oxford, 2014), pp. 132–134.

<sup>7</sup>A family paid a *ka*-priest to perform the daily offerings at the tomb of the deceased and they likely had access to private endowment land connected with the deceased's cult. See *HP*, pp. 179–180.

<sup>8</sup>Heqanakht Letter II, Metropolitan Museum of Art [hereafter, *MMA*] 22.3.517, rt. 7 (= *HP*, pl. 30).

<sup>9</sup>Mark Lehner, "Fractal House of Pharaoh: Ancient Egypt as a Complex Adaptive System", in Timothy A. Kohler and George J. Gumerman (eds), *Dynamics in Human and Primate Societies: Agent-Based Modelling of Social and Spatial Processes* (New York; Oxford, 2000), pp. 275–353, 316–317.

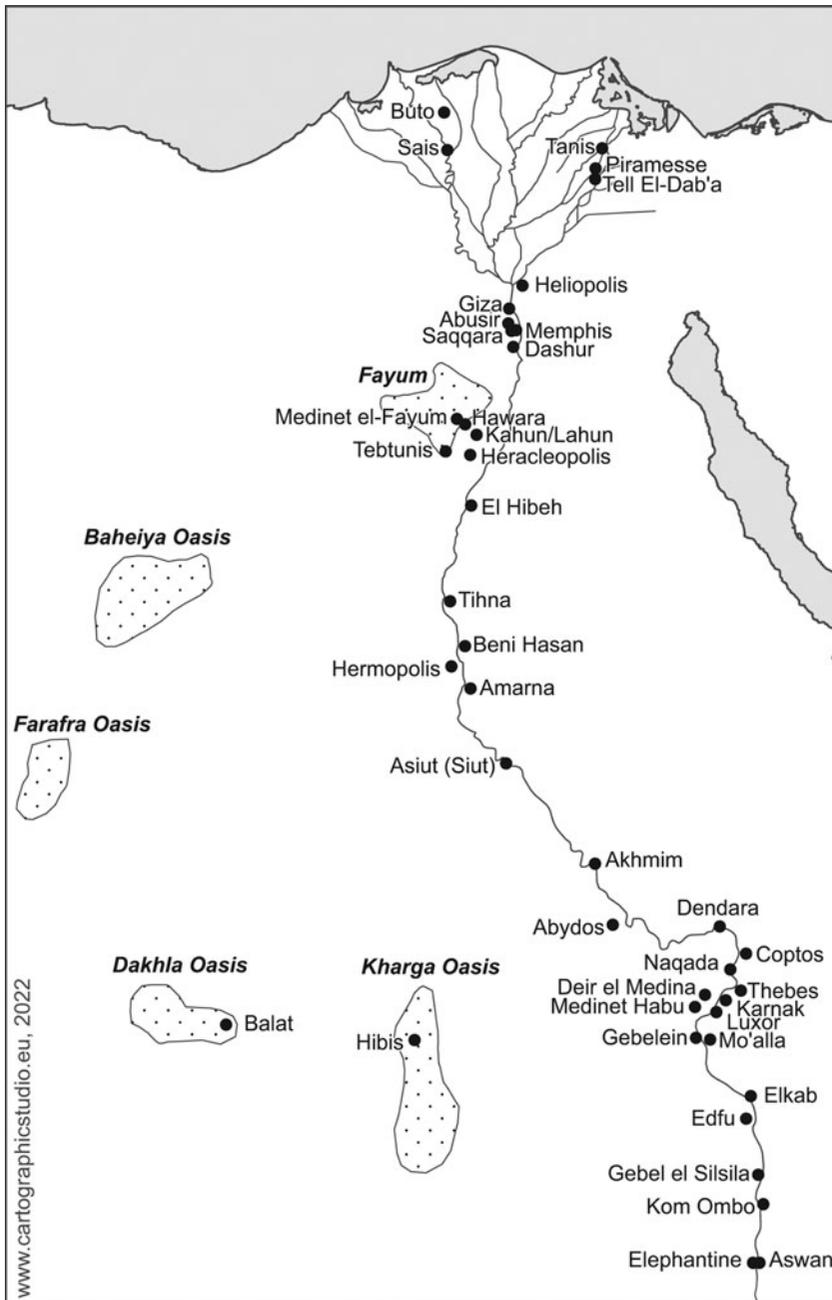


Figure 1 Map of pharaonic Egypt with reference to some of the major sites discussed in this article.

crops, and the timing of its planting reflected concern to have access to suitable land fit for the harvest. As the amount of food produced was completely dependent on the basis of the inundation, the lack of specificity in the location of the plots implies that

the individual right of access to a suitable area of inundated land and the right to profit from its exploitation was Heqanakht's immediate concern. This is reflected in his use of intermediaries (i.e. the Overseer of the Delta, Herunefer), who supported him in locating suitable land that could be leased and cultivated.<sup>10</sup> Cultivating several plots rather than a consolidated holding was familiar enough in subsistence farming, where the amount produced in any given year depended on the availability of family labour, and plots with even slight ecological variation were a strategy for mitigating the risk of variations in the annual inundation from one year to the next.<sup>11</sup>

On the other hand, it is unclear whether the revenue expected from a plot was adapted based on the quality of the flood that year. Annual leases at inundation imply that failure to pay grain revenues would result in the default of the farmer,<sup>12</sup> but the issue of getting some crop off land that was not fully inundated is a practice that must have been normal in years of poor harvest. As a generalization, this was probably one of the main contexts where punishment was inflicted upon the representatives of field labourers since the only possible adjustment based on a defective flood was a reduction of their share. This is the context in which the headman of Elephantine argues in a letter (P. Valençay I) to the Chief Taxing Master of the Temple of Amun that he cannot pay full revenues for a field in the region of Edfu because it had only partly flooded during the annual inundation (c.1099–1069 BCE).<sup>13</sup> He further argues that he had productively ensured that the land was occupied to the extent that it was possible to cultivate under local conditions, that he had paid the dues owed for that small area of land, and that no further repayment was outstanding. This demonstrates that there was no a priori flexibility of the land revenue since the responsible headman that failed to deliver what was expected from him was compelled to develop an extended argument to explain his failure to his superior. Still, there seems to be some basis – or perhaps just fierce resistance at the local level – to paying full rent or revenues to external authorities when the land was left partly un-inundated after the annual flood. Although the letter does not document the outcome of the dispute, tomb scenes from the New Kingdom that depict the

<sup>10</sup>Heqanakht Letter I, MMA 22.3.516, rt. 9 (= *HP*, pl. 28). For lease arrangements in the Heqanakht texts, see *HP*, pp. 117, 149–159; Bernadette Menu, “La gestion du ‘patrimoine’ foncier d’Hekanakhte”, *Revue d’égyptologie*, 22 (1970), pp. 111–129, 118–124; Danielle Bonneau, *Le fisc et le Nil. Incidences des irrégularités de la crue du Nil sur la fiscalité foncière dans l’Égypte grecque et romaine* (Paris, 1971), pp. 126–130; Eyre, “Peasants and ‘Modern’ Leasing Strategies”, pp. 164–169; Eyre, *Use of Documents*, pp. 187–190.

<sup>11</sup>Dorothy J. Crawford, *Kerkeosiris: An Egyptian Village in the Ptolemaic Period* (Cambridge, 1971), p. 80; Eyre, “Peasants and ‘Modern’ Leasing Strategies”, pp. 382–384; Eyre, “How Relevant Was Personal Status”, pp. 164–169.

<sup>12</sup>For private leases that may imply a change of terms based on the level of the inundation, see Eyre, “Village Economy”, pp. 47–53; Stephan J. Seidlmayer, *Historische und Moderne Nilstände. Untersuchungen zu den Pegelablesungen des Nils von der Frühzeit bis in die Gegenwart* (Berlin, 2001), pp. 69–70. For examples from the Demotic period, see Heinz Felber, *Demotische Ackerpachtverträge der Ptolemäerzeit. Untersuchungen zu Aufbau, Entwicklung und Inhaltlichen Aspekten einer Gruppe von Demotischen Urkunden*, Ägyptologische Abhandlungen 58 (Wiesbaden, 1997), pp. 164–167.

<sup>13</sup>P. Valençay I, letter, private collection of Jean Morel in the Château de Fins, Dun-le-Poëlier (= Alan H. Gardiner, *Ramesside Administrative Documents* (Oxford, 1948), pp. 72–73 [hereafter, *RAD*]; Edward F. Wente, *Letters from Ancient Egypt* (Atlanta, GA, 1990), pp. 130–131). See also Bonneau, *Le Fisc et le Nil*, pp. 126–130; Seidlmayer, *Historische und Moderne Nilstände*, pp. 33–37, 59–61.

measurement of standing grain may imply that the process was sometimes used to judge what was taxable, with the implication being that only the standing crop was counted.<sup>14</sup> This scenario of resisting villages attempting to remain disengaged from institutional and private estates that wanted to enforce an intrusive revenue extraction process was likely the norm for the majority of Egyptian history.

The situation can be compared with demands for additional payments of grain rations made in Heqanakht Letter II but at the private level this time. It appears that Heqanakht's dependents had previously written to their lord to complain of hunger after he had placed them on half rations while he was absent from home.<sup>15</sup> The rations were reduced from the standard calculation of 1.5 *khar* of grain a month. As a figure, that probably reflects the absolute minimum immediate consumption that Heqanakht felt his dependents needed to survive.<sup>16</sup> In other words, the working dependents of Heqanakht's household still expected to receive the higher level of subsistence that the poor harvest that year made impossible, leading the headman to justify his position in writing. Heqanakht advises that he is the lord (*nb*) and reminds the sender that he is solely responsible for the organization of his holdings and that all decisions concerning subsistence provisioning are made based on the size of the inundation.<sup>17</sup> It is implied that all parties understood that local conditions during the annual flood could have a detrimental effect on what could be provided in productive social relationships at the village level.<sup>18</sup> The broader implication is that claims on the subsistence farmer's income by a landlord were sometimes judged in times of difficulty simply on what the landlord defined as what was necessary to survive. This is a point that was used not only to justify the reductions but presumably also the share of the product of the land to be claimed by Heqanakht. The issue was how much was left, rather than how much had been claimed by the landlord, and demands for revenue of the produce of the land do not appear in the letters. Thus, it is clear that Heqanakht was responsible for managing the collection and payment of revenues for rented land that his family or their subordinate labourers had

<sup>14</sup>For standing crops as revenue assessments, see Eyre, *Use of Documents*, p. 191. For the tomb scenes, see Suzanne Berger, "A Note on Some Scenes of Land-measurement", *Journal of Egyptian Archaeology*, 20 (1934), pp. 54–56. For Demotic Egypt, see Ursula Kaplony-Heckel, "Zur Landwirtschaft in Oberägypten. Demotische Akten und Urkunden aus Gebelein (II. Jhr. v. Chr.) und der arabische Leitfaden des Mahzumi († 1189 n. Chr.)", in Irene Shirun-Grumach (ed.), *Jerusalem Studies in Egyptology*, Ägypten und Altes Testament 40 (Wiesbaden, 1998), pp. 57–66, 58–62, 64. For Ptolemaic Egypt, see Manning, *Land and Power in Ptolemaic Egypt: The Structure of Land Tenure* (Cambridge, 2003), pp. 152–154. For Islamic Egypt, see Gladys Frantz-Murphy, *The Agrarian Administration of Egypt from the Arabs to the Ottomans* (Cairo, 1986), pp. 12, 36–37, 47; Gladys Frantz-Murphy, "Land Tenure in Egypt in the First Five Centuries of Islamic Rule (Seventh–Twelfth Centuries AD)", in Alan K. Bowman and Eugen Rogan (eds), *Agriculture in Egypt: From Pharaonic to Modern Times* (Oxford, 1999), pp. 237–266, 249–250.

<sup>15</sup>A point underlined by wage adjustments in the wage table in Letter II. See Heqanakht Letter II (= HP, pl. 30). See also Eyre, "The Village Economy", pp. 48–51; Eyre, "How Relevant Was Personal Status", pp. 171–172.

<sup>16</sup>For the problem of calorific values of different Egyptian grains, see W. Paul van Pelt and Frits Heinrich, "Emmer Wheat and Barley Prices in the Late New Kingdom: A Ramessid Price Paradox Resolved", *Journal of Egyptian Archaeology*, 104:1 (2018), pp. 103–107.

<sup>17</sup>Heqanakht Letter II, rt. 3–5 (= HP, pl. 30).

<sup>18</sup>Heqanakht Letter II, rt. 25–27 (= HP, pl. 30).

cultivated and then the redistribution of grain rations to working family members or field labourers.

The Heqanakht Letters represent the best evidence in pharaonic Egypt of the relationship between the subsistence farmer that worked the land, the headman and representative of an outside power structure that managed the collection of revenues (here, Heqanakht), and the powerful magnates (here, the Overseer of the Delta) that facilitated access to watered fields. The letters make no specific reference to outside institutions making a claim against the revenues collected from Heqanakht's lands. However, we must be careful in assuming that our sources give a full account of events. Any suitable land that high-level magnates allocated to village authorities as the inundation progressed each year likely meant the responsible village headman (and not the dependent or subsistence farmer actually working the plot of land) would be held accountable for the management, collection, and payment of revenues by the magnate that arranged for the land to be leased. This is again the context in P. Valençay I.<sup>19</sup> The collecting scribe made a revenue demand of grain for holdings that were asserted to be worked under the authority of the village headman (Elephantine) on behalf of the responsible institution (the House of the Divine Adoratrice of Amun) but under the overarching authority of the Temple of Amun. The collecting scribe does not go to the plot that was actually worked to seek payment from the tenant or the farmer;<sup>20</sup> he goes directly to the headman (Meriunu), who was assumed to be responsible for the collection of revenues and who was known to have access to a central storage point where processed grain was known to be held. According to Meriunu, he was not responsible for one of the revenue claims (100 *khar* from a worked field in the "Island of Ombos") because it had actually been cultivated by *nmlḥw* "free men" – someone whose household is not socially and economically dependent on another household – who had already paid gold (*nbw*) to the royal treasury.

The description of the delivery of revenues in P. Valençay I can be compared with the collection of harvest in the Turin Taxation Papyrus (c.1099–1069 BCE).<sup>21</sup> The viceroy of Kush and Overseer of the Granary, Panehesy, sent the Scribe of the Tomb Dhutmose to collect grain revenues from royal lands for other state institutions, including those intended to cover the wages of the workforce of the royal tomb at Deir el-Medina. Although the grain originally came from the fields, the collecting scribe did not retrieve it from the fields themselves; it was brought from the

<sup>19</sup>P. Valençay I (= RAD, pp. 72–73; Wente, *Letters from Ancient Egypt*, pp. 130–131). See also Alan H. Gardiner, "A Protest against Unjustified Tax-Demands", *Revue d'égyptologie*, 6 (1951), pp. 115–133, 128–133; Alan H. Gardiner, *The Wilbour Papyrus* (London, 1948), II, pp. 205–206; Sally L.D. Katary, *Land Tenure in the Ramesside Period* (London; New York, 1989), pp. 207–216; Eyre, "Feudal Tenure", p. 183.

<sup>20</sup>P. Valençay I (= RAD, pp. 72–73; Wente, *Letters from Ancient Egypt*, pp. 130–131).

<sup>21</sup>P. Turin 1895 + 2006, Turin Taxation Papyrus, Museo Egizio, Turin, rt. 1.3–1.7 (= RAD, pp. 35–44). See treatments in Christopher J. Eyre, "Pouvoir Central et Pouvoirs Locaux. Problèmes Historiographiques et Méthodologiques", *Méditerranées*, 24 (2000), pp. 15–39, 35; Kemp, *Ancient Egypt*, p. 256; Jac J. Janssen, *Commodity Prices from the Ramessid Period: An Economic Study of the Village of Necropolis Workmen at Thebes* (Leiden, 1975), pp. 455–459; Alan H. Gardiner, "Ramesside Texts Relating to the Taxation and Transport of Corn", *Journal of Egyptian Archaeology*, 27 (1941), pp. 19–73, 22–37.

threshing floor of various temple granaries throughout Upper Egypt.<sup>22</sup> The revenues gathered by the collecting scribe came mostly from royal *khato* lands under the management of local temple officials (*hm-ntr*), but some came directly from local “cultivators” (*ihwtj*). Iosif Stuchevskii has argued that those with the title “cultivator” were, in effect, local headmen responsible for collecting and paying revenues.<sup>23</sup> Still, there seems to be a difference between “cultivators”, who were held accountable for the payment of revenues for land that they held in some sense, and “cultivators”, who acted as headmen responsible for cultivation but were not necessarily the actual field worker who worked the land. This explains why the harvest received by the collecting scribe is often broken down into the amounts that the tenant or cultivator delivered but at a level of separation from the management of the fields.<sup>24</sup> In other revenue documents of the Ramesside period (P. Baldwin-Amiens), the collection of grain under the authority of the headman responsible for delivering revenues was also typically made at the threshing floor before it was loaded onto a fleet of cargo ships belonging to the Temple of Amun.<sup>25</sup> The verso of this text does not mention the threshing floor. Instead, it focuses on the collection of grain that was collected from the “house of the cultivator” by boat from various collection points under the authority of local headmen at the riverbank for river transportation to a central storage point.<sup>26</sup> The text is clear that grain from the worked land was actually brought from the cultivator’s household where the grain was presumably threshed.<sup>27</sup> This took place during the winter growing season when the height of the Nile was presumably convenient for transportation (and not during periods of low water or inundation).

My broader point is that the village headmen responsible for collecting revenues, who could consolidate those resources at central collection points under their authority, were frequently targeted by non-local agents of external authority. The threshing floor provided the primary point of contact with external hierarchies, but outside claims for revenues were collected by boat at local riverbank quaysides under the authority of local headmen. The processes described here are pretty logical since the grain must be threshed before it can be stored, and the straw and chaff are used locally, which meant there was no reason to collect from the worked fields but from the place where the removal of straw from the delivered grain took place. The surviving data does not record how physical violence was applied against the

<sup>22</sup>Eyre, “The Village Economy”, p. 44; Gardiner, “Ramesside Texts”, pp. 47–48, 59–64; Jac J. Janssen, *Grain Transport in the Ramesside Period: Papyrus Baldwin (BM EA 10061) and Papyrus Amiens*, Hieratic Papyri in the British Museum 8 (London, 2004), pp. 36–37.

<sup>23</sup>Jac J. Janssen and Inge Hofmann, *Annual Egyptological Bibliography / Bibliographie Égyptologique Annuelle: 1975* (Leiden, 1979), p. 217; Iosif A. Stuchevskii, “Псевдоземледельцы древнего Египта. ‘агенты’ фиска”, in Isidor S. Katsnel’son (ed.), *Древний Восток. Сборник 1. к семидесятипятилетию академика М. А. Коростовцева* (Moscow, 1975), pp. 141–153.

<sup>24</sup>Eyre, *Use of Documents*, p. 200.

<sup>25</sup>P. Amiens, grain accounts, British Museum, rt. 1, lines 1–12; P. Baldwin, grain accounts, British Museum, rt. 1, lines 1–12 (= Janssen, *Grain Transport in the Ramesside Period* [hereafter, *GT*], pp. 12–15). See also Gardiner, “Ramesside Texts”, pp. 37–56; Katary, *Land Tenure in the Ramesside Period*, pp. 184–192.

<sup>26</sup>P. Amiens, vs. II, lines 1–13 (= *GT*, pp. 47–48).

<sup>27</sup>P. Baldwin, vs. II, line 4: “brought from the house of the cultivator Hori of the House of Amon, from the farmland which he tilled” (= *GT*, p. 43).

vast number of landholders listed in the Ramesside documentation. However, it is the figure of the village headman, who was in total control of the management of labour and the distribution of wealth and resources to the rural peasantry, that is consistently held responsible in earlier pharaonic sources for the non-payment of grain revenues by the outside functionaries that came to inspect and collect their revenues from the threshing floor.

### Punishment and the Threshing Floor

The threshing floor was the primary contact between the official responsible for collection and the outside authority expecting to receive revenues from the worked lands. In the Old and Middle Kingdoms (c.2686–1773 BCE), the collection of the harvest at the threshing floor was consistently associated with the flogging of farmers and responsible village (*ḥkꜣ niwt*) and estate headmen (*ḥkꜣ ḥwt*) before the scribes of the *dꜣdꜣt*-court of private mortuary estates (*pr-dt*). For instance, a Fifth Dynasty scene from the Saqqara chapel of the “Overseer of the Great House” Akhethotep (c.2494–2345 BCE) depicts the beating of revenue defaulters that owed grain revenues to Akhethotep’s estate.<sup>28</sup> In a scene captioned “the counting of the rulers (of villages) by the assessors of the House of Eternity”, revenue payers are led by muscular men with sticks, some of which are shaped like a hand, into the presence of the scribal assessors, before being held to account during the “bringing of the count” (*int ḥsb*) by a local tribunal of the private funerary endowment. Other scenes are more explicit in content. In the Sixth Dynasty tomb of Khentika at Saqqara (c.2345–2181 BCE),<sup>29</sup> the deceased tomb owner oversees the flogging of five chiefs of estates who are either tied to a post or lie prostrate on the ground while two “scribes of the House of Eternity” busily review accounts (see Figure 2). Likewise, a Sixth Dynasty scene from the tomb chapel of the nomarch Ibi at Deir el Gebrâwi is captioned “bringing the overseers of cattle to the count” and “the beating with the *ktꜣyt*-stick” (c.2278–2184 BCE).<sup>30</sup> The scene depicts scribes writing accounts while two men lead another man towards them, as another man drags him to the ground. It seems that the scribal assessors of the private estates, which provided for the deceased’s cult and its dependents,<sup>31</sup> were also responsible for collecting its revenues. As in the Ramesside temple revenue documents, it is the headmen who are responsible for collecting revenues from the estates and towns they manage, which are targeted by the agents of external authority.<sup>32</sup>

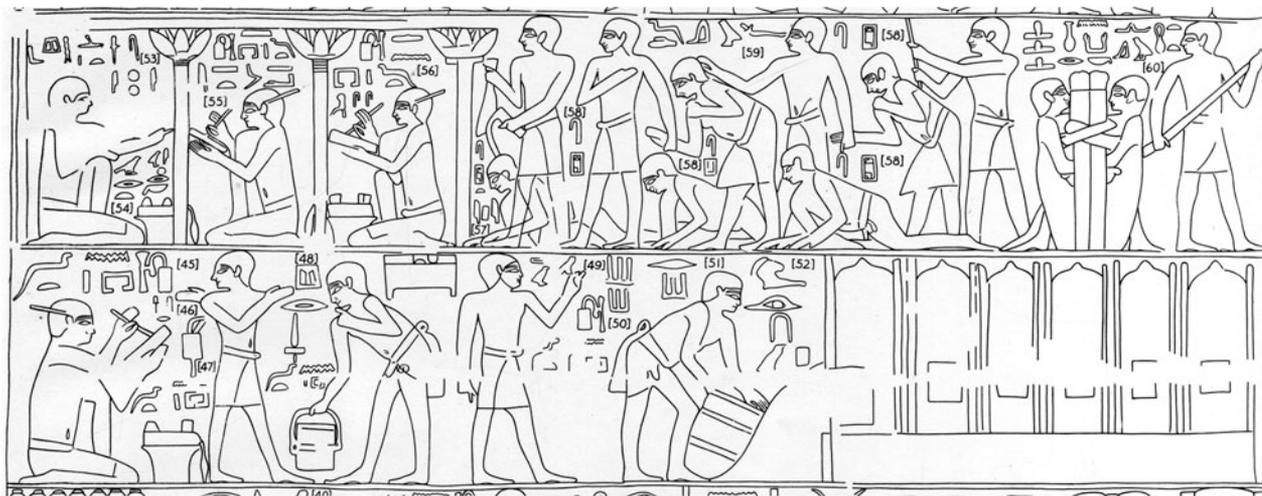
<sup>28</sup>Christiane Ziegler, *Le mastaba d’Akhethotep*, Fouilles du Louvre à Saqqara 1 (Paris, 2007), pp. 74–75, 136–137.

<sup>29</sup>Thomas G.H. James, *The Mastaba of Khentika called Ikhekhi* (London, 1953), p. 45, pl. ix.

<sup>30</sup>Norman de G. Davies, *The Rock Tombs of Deir el Gebrâwi* (London, 1902), pl. 8; Naguib Kanawati, *Deir el-Gebrawi, Volume II: The Southern Cliff: The Tombs of Ibi and Others*, Australian Centre for Egyptology 25 (Oxford, 2007), pp. 36–37, pls. 17, 50.

<sup>31</sup>For the provisioning of the estates, see Kurt Sethe, *Urkunden des Alten Reiches* (Leipzig, 1903–1933), I, p. 14, line 16; p. 15, line 7; p. 144, lines 11–15 [hereafter, *Urk.* I]. For the provisioning of dependents, see *Urk.* I, p. 174, line 8; p. 254, line 16. See also Elmar Edel, “Inschriften des Alten Reichs (6. Folge)”, *Zeitschrift für ägyptische Sprache und Altertumskunde*, 83 (1958), pp. 3–18.

<sup>32</sup>Eyre, “Village Economy”, pp. 45–47.



**Figure 2** The flogging of peasants from the Mastaba of Khentika.  
*After James, The Mastaba of Khentika called Ikhekhi, IX; courtesy of Egypt Exploration Society.*

The management of large New Kingdom temple estates (made up of extensive collections of small plots in practice) also relied on outside officials to inspect and hold local hierarchies to account. However, there is a shift from earlier tomb scenes that depict scribes from private estates recording the delivery of revenues from local headmen but not the supervision of agricultural work itself.<sup>33</sup> By the New Kingdom (c.1550–1069 BCE), we begin to see a clear situation where local, low-level functionaries are now directly involved in both agricultural production and the collection of revenues. In Eighteenth Dynasty scenes from the Theban tomb of the Overseer of Fields of the Lord of the Two Lands Menna (c.1400–1350 BCE), the tomb owner is depicted personally supervising activities related to planting, growing, and harvesting by subordinates, and the measuring and collection of grain. The revenue collection scene depicts the tomb owner dealing with a local defaulter,<sup>34</sup> who is shown lying face down in front of him, possibly accused of non-payment, revenue abuse, or perhaps some other misdeed. As in the Old and Middle Kingdom examples, the form and function of the scene are based on a vision of an external hierarchy (the agents of temple or private landowners) performing an idealizing objective intended to emphasize their authority over rural taxpayers – who were responsible for ensuring the land was occupied, worked, and revenues collected – in contexts where enforcement may be required to overcome resistance to external demands.

This is also the case in a fragmentary administrative document from the late Eighteenth Dynasty (c.1400–1390 BCE). The document details a hearing held to determine whether a landholding of a soldier (*w<sup>c</sup>w*) named Mery was subject to a revenue claim (*bꜥk*) from the Overseer of Sealings, Sobekhotep.<sup>35</sup> Sobekhotep, as the outside representative of the Temple of Hathor,<sup>36</sup> was responsible for collecting revenues from local hierarchies that managed field holdings under the temple's authority.<sup>37</sup> It appears Sobekhotep, or perhaps his agents, had notified Mery of the outstanding revenue claim, but that Mery had referred the claim to a local hearing (*knbt sdm*) consisting of the viziers Ptahhotep and Hapu and several other minor local functionaries.<sup>38</sup> The fragmentary passage explicitly mentions that the taxes of the "goddess" (from the time of Thutmose III) have been examined. The specific reason why Mery contested the claim is not given, but the tribunal decided that the soldier's challenge of Sobekhotep's rightful (*mꜥ*) claim was wrong (*ꜥdꜥ*) and he was sentenced to a "beating with 100 blows" (*hw m šh 100*).<sup>39</sup> The punishment of beating

<sup>33</sup>See the examples collected in Eyre, *Use of Documents*, pp. 194–195.

<sup>34</sup>Colin Campbell, *Two Theban Princes, Kha-em-Uast & Amen-khepeshf, Sons of Rameses III., Menna, a Land Steward, and Their Tombs* (Edinburgh, 1910), p. 89.

<sup>35</sup>P. Munich 809, Staatliche Sammlung Ägyptischer Kunst [hereafter, SSAK] (Papyrus Mook) (= Wilhelm Spiegelberg, "Ein Gerichtsprotokoll aus der Zeit Thutmosis' IV", *Zeitschrift für ägyptische Sprache und Altertumskunde*, 63 (1929), pp. 105–115).

<sup>36</sup>The Temple of Hathor, known as "mistress of the Two Rocks", was probably located in the Gebelein region. See Spiegelberg, "Ein Gerichtsprotokoll", p. 109.

<sup>37</sup>P. Munich 809, SSAK (P. Mook), 1–9 (= Spiegelberg, "Ein Gerichtsprotokoll", p. 106). See also Schafik Allam, *Hieratische Ostraka und Papyri aus der Ramessidenzeit* (Tübingen, 1973), pls. 102–103; Jin Shoufu, "Bemerkungen zum pMünchen 809: zum Verständnis des Begriffes hp", *Discussions in Egyptology*, 48 (2000), pp. 89–94.

<sup>38</sup>Spiegelberg, "Ein Gerichtsprotokoll", p. 108.

<sup>39</sup>P. Munich 809, SSAK (P. Mook), 4–5 (= Spiegelberg, "Ein Gerichtsprotokoll", p. 106).

with one hundred blows is also known from administrative documents from Middle Kingdom Lahun.<sup>40</sup> It is also familiar in Ramesside legal oaths as punishment for lying or non-payment, and extensive flogging as a mode of enforcement becomes more frequently documented in royal decrees and provincial documentation of the Ramesside period. For instance, the decree of Seti I, which aims to protect the endowment of his Abydene temple, states that officials that exploited labour for personal gain were to be physically punished with “two hundred lashes, and [to receive] five open wounds”.<sup>41</sup> The threat of flogging as part of the interrogation process is most evident in the tomb robbery papyri, where individuals suspected of being involved in looting royal tombs were made to swear oaths to the king (which imply that beatings and mutilation would precede impalement<sup>42</sup>), before being repeatedly beaten during interrogation.<sup>43</sup> Although the historical contexts are completely different, they provide evidence for the broader use of flogging to enforce several other pharaonic social processes not directly related to revenue extraction.

There are clear ideological continuities in the reproduction of political power in the iconographical scenes and textual evidence from the Old to the New Kingdom despite the shifting fates of specific regimes and lineages. The function of the threat of punishment is the same in all these cases: to demonstrate the power of the central regime or its representative and enforce compliance among the targeted group within a particular social process. This inclination towards an idealized form of causality seeks to consolidate the perpetuation of political order to help ensure the revenue extraction process will progress in a relatively predictable manner (i.e. the expected order of events: to ensure the delivery of revenues to the threshing floor, to chill the spine of the headman, to recall him to his duties, and to enforce collection from the peasantry). The impression that later periods of pharaonic history were more violent may be due to an increase in the scale of royal monuments or the more abundant documentation that has survived from the Ramesside period.<sup>44</sup> A

<sup>40</sup>University College London, Petrie Museum of Egyptian Archaeology, UC 32133 E, vs. 2 (= Mark Collier and Stephen Quirke, *The UCL Lahun Papyri: Accounts* (Oxford, 2006), pp. 234–235).

<sup>41</sup>Nauri Decree, c.1290 BCE, ll. 46–47 (= Kenneth A. Kitchen, *Ramesside Inscriptions: Historical and Biographical* (Oxford, 1975), I, p. 53 [hereafter, *KRI I*]). See also the contribution by Alex Loktionov to this Special Issue.

<sup>42</sup>P. Abbott, Tomb-robbery Fragments, British Museum, London [hereafter, *BM*], EA10221,1, 5.5–7 (= Kenneth A. Kitchen, *Ramesside Inscriptions: Historical and Biographical* (Oxford, 1983), VI, p. 468 [hereafter, *KRI VI*]).

<sup>43</sup>P. Abbott, “Tomb Robbery Fragments”, *BM EA10052,1, 9.3–6* (= *KRI VI*, pp. 767–803).

<sup>44</sup>See the discussion in Chris Eyre, “Calculated Frightfulness and the Display of Violence”, in Tamas A. Bács and Horst Beinlich (eds), *Constructing Authority: Prestige, Reputation and the Perception of Power in Egyptian Kingship, Budapest, May 12–14, 2016*, 8. Symposium zur ägyptischen Königsideologie (Wiesbaden, 2017), pp. 89–122, 108. For (real or symbolic) violence during the Old and Middle Kingdoms, see Laurel Bestock, *Violence and Power in Ancient Egypt: Image and Ideology before the New Kingdom* (London and New York, 2018); Richard Bussmann, “Krieg und Zwangsarbeit im pharaonischen Ägypten”, in Kerstin von Lingen and Klaus Gestwa (eds), *Zwangsarbeit als Kriegsressource in Europa und Asien* (Paderborn, 2014), pp. 57–72; Kerry Muhlestein, *Violence in the Service of Order: The Religious Framework for Sanctioned Killing in Ancient Egypt* (Oxford, 2011), pp. 16–44. For violence and torture throughout the pharaonic period, see Uroš Matić, *Violence and Gender in Ancient Egypt* (London and New York, 2021), pp. 26–44; Harco Willems, “Crime, Cult and Capital Punishment (Mo’alla Inscription 8)”, *Journal of Egyptian Archaeology*, 76 (1990), pp. 27–54; David Lorton, “The Treatment of Criminals

recent investigation of human remains from the Old Kingdom settlement at Elephantine discovered clear evidence of spiteful violence: one man had suffered thirty-one fractures in fourteen different parts of his body.<sup>45</sup> The authors identified some well-healed fractures in combination with newer non-healed fracture lines, which implies the man had suffered “physical punishment with fracture consequence” on at least two separate occasions. It remains unclear why the man was so severely beaten. Specific textual examples that characterize the violent mistreatment of rural revenue payers at the hands of village headmen, as opposed to the headmen at the hands of the agents of local magnates, during the production process and the collection of revenues (*b3k*) is found in the Sixth Dynasty autobiography of Nekhebu (c.2345–2181 BCE).<sup>46</sup> Nekhebu, who had replaced his unnamed brother as ruler of the village (*ḥk3 niwt*) after his sibling had been appointed to the post of Overseer of Works, claims:<sup>47</sup>

Never did I beat any man there, until it happened that he had [fell] under my fingers. Never did I (put to) work (*b3k = i*) any people there. As for the people whom were arguing with me there. I was the one who used to make them content. Never did I spend the night angry with any people. I am one who used to give clothing, bread, and beer to every naked and hungry man there.

Depending on the context, *b3k* “work”, in the sense of production, can also be translated as “taxation”, “end product”, or “revenue”.<sup>48</sup> The term essentially defines social relationships between subordinate and lord and, perhaps more importantly, what is

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in Ancient Egypt through the New Kingdom”, *Journal of the Economic and Social History of the Orient* 20:1 (1977), pp. 2–64.

<sup>45</sup>Julia Gresky, Nikolas Roumelic, Alexandra Kozak, and Michael Schultz, “‘Folter’ im Alten Reich? Untersuchungen zu den Ursachen und der Häufigkeit von Traumata bei der altägyptischen Population von Elephantine”, in Dietrich Raue, Stephan P. Seidlmayer, and Philipp Speiser (eds), *The First Cataract of the Nile: One Region – Various Perspectives* (Cairo, 2013), pp. 77–89.

<sup>46</sup>Among people for whom the term *b3k* is used is the well-documented community of workmen of Deir el-Medina in charge of the construction of the royal tomb under the New Kingdom. The mistreatment of the royal workmen and their families is best exhibited in a series of accusations made against the chief workman Paneb during the Nineteenth Dynasty. Paneb was accused of theft, physically abusing his subordinates, sexually assaulting their dependents, and the wrongful appropriation of labour. The distinction, however, is that Paneb was using his authority as village headman to casually abuse other members of the village who had only limited involvement in agriculture and *not* to enforce a particular revenue process. See P. BM EA10055 (= Jaroslav Černý, “Papyrus Salt 124 (Brit. Mus. 10055)”, *Journal of Egyptian Archaeology*, 15:3/4 (1929), pp. 243–258). For further analysis, see Pascal Vernus, *Affairs and Scandals in Ancient Egypt*, trans. David Lorton (Ithaca, NY, 2003), pp. 70–94. To the best of my knowledge, the extensive documentation known from the workers’ village never mentions physical violence as a retaliation by the authorities for a default in their work. For instance, one individual example records a sanction that was applied to a man for cursing the king’s name (Turin Strike Papyrus, rt 2, 8–10), and when the tomb workmen are collectively sanctioned by the authorities (without mentioning physical violence) this is for a severe misconduct such as suspected involvement in the theft of royal property from the royal tombs.

<sup>47</sup>*Urk.* I, p. 217, lines 4–9; English translation derives from Nigel C. Strudwick, *Texts from the Pyramid Age* (Atlanta, GA, 2005), pp. 266–269.

<sup>48</sup>Jac J. Janssen, “*b3kw*: From Work to Product”, *Studien zur Altägyptischen Kultur*, 20 (1993), pp. 81–94; Tobias Hofmann, *Zur Sozialen Bedeutung zweier Begriffe für ‘Diener’: b3k und ḥm. Untersucht an Quellen vom Alten Reich bis zur Ramessidenzeit*, *Aegyptiaca Helvetica* 18 (Basel, 2005).

produced within these social relationships. The sense here is that Nekhebu, as the acting authority within the village, is in total control of the distribution of wealth and resources to the peasantry and can abuse those dependent on his patronage to maintain local hierarchies. Nekhebu does not deny beating the subordinates but merely that those unable to work any further were justifiably beaten and that those who handed over production to the lord were treated fairly. This implies that Nekhebu not only intervened indirectly in the management of labour (at the moment of revenue collection), but also directly during the actual production process. The legitimation of punishment is socially constructed, based on the exercise of strength as a demonstration of authority and the practice of hierarchical behaviour as a statement of reality. As such, the headman's denial that exploitative practices were used to intimidate *b3k*-paying dependents functioned to hide the realities of violence and coercion at the village level.

### The Impact of Enforcement and the Flight of Rural Revenue Payers

As enforcement was structural to revenue extraction processes, there was a difficult balance between outside pressures for income and potential problems caused by non-payment or flight. Indeed, the sources give the impression that a peasant farmer will generally not pay tax unless compelled to do so by the visit of a tax collector. The central issue is how the visiting official uses that power to the unreasonable disadvantage of the farmer in practice. Any attempt to violently draw full income from wholly or partly inundated lands could lead to the depopulation of the land.<sup>49</sup> In Papyrus Lansing, the arrival of the revenue-collecting scribe as the exploitative representative of external authority has dire and immediate consequences for the cultivator and his entire household.<sup>50</sup>

The scribe has moored at the riverbank. He reckons the harvest with assistants with *š3bd*-staves and Nubians with *bḏn*-rods. Them: "Give the grain!" "There is none". They beat [him] furiously. He is bound, thrown in the well, beaten and drowned, as his wife was being bound in front of him. His children are in fetters. His neighbours have abandoned them and fled.

As in the Heqanakht Letters, the Lansing farmer appears to be an independent cultivator, working within a rural community that provided subsistence for dependents,<sup>51</sup> when an external authority turns up to assess and collect his revenues. The scribe arrives with assistants (*iry-ꜥ3*) carrying *š3bd*-sticks and Nubians carrying the same *bḏn*-clubs that were used as interrogation tools to cause various forms of disfigurement of the hands and feet in the royal tomb robbery investigations.<sup>52</sup> The *iry-ꜥ3* "gatekeepers" are also known from other pharaonic contexts where revenue

<sup>49</sup>Eyre, *Use of Documents*, p. 186.

<sup>50</sup>P. Lansing, scribal manuscript, BM EA9994, 7.1–7.5 (= Alan H. Gardiner, *Late-Egyptian Miscellanies* [hereafter, *LEM*], Bibliotheca Aegyptiaca 7 (Brussels, 1937), p. 105, line 11–p. 106, line 1; Mariam Lichtheim, *Ancient Egyptian Literature: Volume II: The New Kingdom* (Berkeley, CA, 1976), pp. 170–171).

<sup>51</sup>Eyre, "Feudal Tenure", p. 110.

<sup>52</sup>See P. Leopold II (orig. Amherst P. VI), Koninklijke Musea voor Kunst en Geschiedenis / Royal Museums of Art and History, Brussels, E.6857, 3.6; Thomas. E. Peet, *The Great Tomb Robberies of the*

extraction is handed over. For instance, Dhutmose, from the Turin Taxation Papyrus discussed earlier, was sometimes accompanied by his *iryw-c3* when visiting the threshing floors of various sites to collect grain revenues.<sup>53</sup> The presence of the armed men implies that the village members did not receive well attempts by outsiders to survey the land during the survey processes. Likewise, the Lansing scribe arrives with his henchmen with an external demand for payment of grain. The farmer is unable to pay. Beatings and torture follow for the farmer, his family are imprisoned, and his dependents (*s3hw*) flee in panic. The result leaves the farmer unable to cultivate the land and ill-equipped to provide for dependents who must seek work elsewhere. In practical terms, targeting the farmer or village headman and his immediate family – rather than their dependents – is logical in the sense that they would be expected to manage and control what was produced on his lands.

Abusing women in front of other family members was intended to put extreme pressure on the farmer. In a Middle Kingdom scene from the tomb of the nomarch Baqet III at Beni Hassan, captioned “I was put before the mayors”, the scribe of the house and others oversee the interrogation of men and women brought before them.<sup>54</sup> A man with a stick orders the herder, “Come you!”, and the herdsman replies, “I was being put on the ground”, presumably before being beaten. In the next register, a young woman holding a child is on her knees as a man strikes her with a stick telling her to stand up, with the implication that they are vulnerable because they do not have male protection. The reason for her treatment is unclear. Another girl on the ground is held by an older woman who demands to know “the full (number of) donkeys born”; the girl turns towards her and says “woe” (*i9nw*). This last example does not concern the collection of grain revenues but the counting of cattle as a revenue demand. The sources imply that the punishment of revenue defaulters (i.e. some manner of beating with sticks or substitution) was not differentiated according to the gender, age, or social status of the punished. The seizing of families held captive until the outstanding obligations were fulfilled is frequent enough in the source material to infer that the tactic was used to put psychological pressure on individuals to return and perform their duties. This is clear in administrative documentation from the Middle Kingdom. For instance, P. Berlin 10021 declares that if any of its listed workers cannot be found, substitutes should be brought in as replacements.<sup>55</sup> This practice is also evident in a Lahun letter that describes the seizing of the temple doorkeeper by district officers as a substitute for his son who had failed to turn up for *h3w*-duties.<sup>56</sup> The local village must be seen in a context in which local hierarchies were reinforced

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*Twentieth Egyptian Dynasty: Being a Critical Study, with Translations and Commentaries, of the Papyri in Which These are Recorded* (Oxford, 1930), pl. v.

<sup>53</sup>Turin Taxation Papyrus, rt. 3,1–3,8; rt. 3,9–4,5 (= RAD, pp. 35–44). Translation in Miriam Lichtheim, *Ancient Egyptian Literature, Vol II: The New Kingdom* (Berkeley, CA, 1976), pp. 168–172.

<sup>54</sup>Percy E. Newberry, *Beni Hasan* (London, 1893), II, pl. 7; Naguib Kanawati, and Linda Evans, *Beni Hassan, Volume IV: The Tomb of Baqet III*, Australian Centre for Egyptology 42 (Oxford, 2018), pp. 41–42, pls. 49a, 62.

<sup>55</sup>P. Berlin 10021, letter, Staatliche Museen zu Berlin, lines 1–6, (= Ulrich Luft, *Urkunden zur Chronologie der Späten 12 Dynastie: Briefe aus Illahun* (Vienna, 2006), pp. 44–45).

<sup>56</sup>P. Berlin 10023A, letter, lines 1–3, Staatliche Museen zu Berlin (= Ulrich Luft, *Das Archiv von Illahun* (Berlin, 1992, P. Berlin 10023A, pp. 1–2).

by the uncertain intervention of the central regime during the harvest.<sup>57</sup> The relationship between the flight of the peasantry and the unfair enforcement of agricultural revenues (*b3k*) from cultivators (*ihwty*) is explored in *The Loyalist Teaching*, where it is framed as the antithesis to productive leadership:<sup>58</sup>

Do not deprive the cultivator (*ihwty*) over his work (*b3k*); he thrives, and he will find you next year. If he lives, you are in his hands. You deprive him and he decides to be a wanderer. The one who appoints work-production in proportion to the grain [...] is in the heart of god, but the wealth of the evil-doer does not survive.

Within this context, the point of social hierarchy was to control and exploit what is productive within any given social-economic relationship (control over *b3k*). Nevertheless, there is a clear emphasis that economic power and political authority would collapse if dependents received unfair rewards for service. The end result is the flight of the peasantry from the fields. The theme of non-payment or flight in contexts where pressure from the outside becomes intolerable to the farmer is frequent enough in the source material to imply that it was pretty commonplace. A model letter from the Ramesside period describes a situation where the cultivators (*ihwty*) of a royal plot of land flee after being beaten by the stable master.<sup>59</sup> The scribe responsible for the land has to find someone else to man the fields but has no choice but to advise his lord that the lands have been abandoned because of the actions of the stable master. The theme is best summed up later in the literary text known as *The Eloquent Peasant*. High Steward Rensi is informed that one of his minor functionaries has beaten and robbed a peasant travelling into the Nile Valley from the countryside:<sup>60</sup>

Surely, it's a peasant of his, who has come to another at his side. Look, it's what they do to their peasants who come to others beside them. Look, it's what they do. This is a case to punish this Neminakht for a little natron and a little salt.

His entourage determine that the peasant has just fled his master and that they should reimburse the value of his goods. From their perspective, punishment is not only given to those that deserve to be punished but is something that the local hierarchy

<sup>57</sup>Eyre, "How Relevant Was Personal Status", p. 167.

<sup>58</sup>*Loyalist Instructions*, lines 11–12. *The Loyalist Teaching*, or *The Loyalist Instructions*, is the name given to a didactic work surviving as an imperfectly preserved Middle Kingdom literary composition in Middle Egyptian. See Georges Posener, *L'enseignement Loyaliste. Sagesse égyptienne du Moyen Empire* (Geneva, 1976), pp. 125–129. The English translation given here is from Richard B. Parkinson, *Voices from Ancient Egypt: An Anthology of Middle Kingdom Writings* (London, 2008), p. 71.

<sup>59</sup>The reason why the men are beaten is not specified. See P. Bologna 1094, Museo Civico Archeologico, Bologna, lines 2,8–6,5 (*LEM*, pp. 1–12, 3). English translation in Ricardo A. Caminos, *Late-Egyptian Miscellanies*, Brown Egyptological Studies 1 (London, 1954), pp. 11–12.

<sup>60</sup>Peasant B1, lines 75–79 (= Richard B. Parkinson, *The Tale of the Eloquent Peasant* (Oxford, 1991)). The translation follows Richard B. Parkinson, *Tale of Sinuhe and Other Ancient Egyptian Poems 1940–1640 B.C.* (Oxford, 2009), see pp. 60–61.

does to control their people fleeing to a patron other than their lord.<sup>61</sup> The concern of provincial administrations in restricting the mobility of rural populations attached to specific workforces in the countryside is found in Middle Kingdom administrative documents such as P. Brooklyn 35.1446 (c.1985–1773 BCE). This administrative text is concerned with the institution known as the “Great Enclosure” (*hꜣrt wr*), the “Office of Assigning People” (*hꜣ n dd rmt*), and with the peopling of *hꜣsw*-lands.<sup>62</sup> Although the exact function of the “Great Enclosure” and its relationship with the “Office of Assigning People” is uncertain, it might be related to the management of labour, the manning of agricultural lands, and, in the case of the enclosure, a place of confinement for agricultural defaulters.<sup>63</sup> The recto of P. Brooklyn 35.1446 contains a series of punishments given to agricultural defaulters (mostly men but some women) that are dealt with according to the law (*hp*) concerning individuals who were missing (*tš*) or had fled (*wꜣr*).<sup>64</sup>

The punishment of offenders is varied. One passage describes how a ship’s captain was stripped of his position and his family assigned to a labour camp because he had helped a defaulter escape.<sup>65</sup> In another example, the daughter of the Scribe of the Fields is judged according to the law concerning one who flees but is later released after completing her service.<sup>66</sup> As in the case of the discussed tomb scenes depicting the punishment of revenue defaulters, those suspected of flight were sometimes also sentenced by a local tribunal (*dꜣdꜣt*). For instance, one example describes how an unnamed male and his entire family were sentenced by a tribunal to work *hꜣsw*-lands for all time (*dt*).<sup>67</sup> The threat and application of punishments that emphasize the danger of losing one’s individual social status and privilege (i.e. compulsory fieldwork) mark an interesting contrast with the role of rightful substitution of family members or village dependents as reflecting the standard hierarchical rights of the landholder. These practices (removal of office, forced labour, and collective punishment) can be compared with the threat found in the Abydene decree of Neferirkare that individuals who fail to comply with royal commands would be stripped (*sdꜣ*) of their households (*pr*), fields (*šht*), and dependents (*mrt*) before being made to do fieldwork.<sup>68</sup> They can also be compared with the clauses in the Ramesside Nauri decree of Seti I that

<sup>61</sup>Eyre, “How Relevant Was Personal Status”, p. 180.

<sup>62</sup>William C. Hayes, *Papyrus of the Late Middle Kingdom in the Brooklyn Museum* (New York, 1955), pp. 16, 36–42, 65–66; Bernadette Menu, “Considérations sur le droit pénal au Moyen Empire égyptien dans le p. Brooklyn 35.1446 (Texte Principal du Recto). Responsables et Dépendants”, *Le Bulletin de l’Institut français d’archéologie orientale*, 81 (1981), pp. 57–76; Stephen Quirke, *Titles and Bureaux of Egypt, 1850–1700 BC* (London, 2004), pp. 127–154; Eyre, *Use of Documents*, pp. 71–73; Micòl Di Teodoro, *Labour Organisation in Middle Kingdom Egypt*, Middle Kingdom Studies 7 (London, 2018), pp. 62–73. For *hꜣsw*-lands, see Bernadette Menu, “Fondations et concessions royales de terres en Égypte ancienne”, in *idem*, *Recherches sur l’histoire juridique, économique et sociale de l’ancienne Égypte* (Cairo, 1998), II, pp. 130–131.

<sup>63</sup>Hayes, *Papyrus of the Late Middle Kingdom*, p. 16, 54–56; Quirke, *Titles and Bureaux*, pp. 94–95.

<sup>64</sup>Hayes, *Papyrus of the Late Middle Kingdom*, pp. 34–35, 47–52.

<sup>65</sup>*Ibid.*, p. 53.

<sup>66</sup>P. Brooklyn, Brooklyn Museum, 35.1446 (= William C. Hayes, *A Papyrus of the Late Middle Kingdom*, pp. 64–65, pls. v–vii).

<sup>67</sup>P. Brooklyn 35.1446, 57 (= Hayes, *Papyrus of the Late Middle Kingdom*, pl. vi).

<sup>68</sup>Decree of Neferirkere, c.2446–2438 BCE, Museum of Fine Arts, Boston, MFA 03.1896, lines 20–28 (= Hans Goedicke, *Königliche Dokumente aus dem Alten Reich* (Wiesbaden, 1967), p. 23).

punish corruption with beatings, disfigurements, or fieldwork as a temple cultivator.<sup>69</sup> The punishments handed out by the local tribunal provide extra contextual information about how village councils dealt with those suspected of flight after failing to pay grain revenues on delegated plots (as opposed to the interrogation and torture of those resisting external demands on grain revenues) and how newer government institutions from later periods of pharaonic history such as the “Great Enclosure” were used alongside more traditional forms of enforcement such as the *d3d3t*-tribunal during the enforcement of revenue collection processes.

### The Role of Punishment and Its Impact on the Control of the Outcome of Production (*b3k*)

A major aim of this article has been to analyse how the role of punishment intersects with the management of labour to demonstrate how the imposition of diversified forms of punishment contributed to creating and maintaining existing labour distinctions. Its focus on a specific field of activity in pharaonic Egypt (agriculture and the collection of grain revenue by the central regime) is justified by the fact that the primary source material implies that the use of physical violence for tax extraction was a historical process that specifically targeted cultivators or headmen involved in agricultural production.<sup>70</sup> Agricultural labour management was based on a hierarchy of patron-client relations and relations with the crown through the village headmen as the representative of his rural community, with scribes who acted as agents of the temple and provincial authorities. Based on the surviving sources, the central regime did not attempt to directly administer or collect revenues from farmers who worked inundated land during the pharaonic period. It may be the case that the documentation has not survived. Still, the norm appears to have been that revenue collection was delegated to those who had personal knowledge of local conditions during the inundation and had the resources to collect and transport revenues. For practical reasons, periodic surveys, revenue estimates, and attempts to physically enforce communal responsibility through the responsible headmen or local intermediary, who might well be a prosperous farmer, were probably the norm throughout the pharaonic period. It was simply more efficient for local notables to collect revenues from the countryside and for agents of institutional or private estates to collect from the local authority than it was to run an efficient centralized taxation system.

<sup>69</sup>Nauri Decree, lines 50–52 (= *KRI* I, p. 53, line 16–p. 54, line 4). Marcella Trapani, “Un édit de Séthi II Réprimant la Corruption des Prêtres de Karnak”, in Christine Gallois, Pierre Grandet, and Laure Pantalacci (eds), *Mélanges offerts à François Neveu. Par ses amis, élèves et collègues à l’occasion de son soixante-quinzième anniversaire* (Cairo, 2008), pp. 179–287, 282–287.

<sup>70</sup>The surviving data is not concerned with other professions such as craftsmen or other people involved in food production, such as fishermen or gardeners who were also expected to hand over production (*b3k*) to a lord related to an amount of work, most probably the amount of the produce of this work requested to these professions by the institution which employed them (magnates, temples, or the crown). Literary texts satirizing the trades and caricaturing these professions do not mention the systematic use of physical violence for tax extraction, unlike those involved in agricultural production, as if this were a kind of occupational cliché.

In the case of a collective default, the village headmen and other intermediate local hierarchies were held responsible by the agents of external authority because they were responsible for collecting grain from the villages and towns they managed. Different punishments were used to demote officials and headmen to lower levels of status and the harsher forms of agricultural labour that came with a loss of privilege: peasant farmers and headmen were beaten, officials put to work, some lost their office and property, and revenue defaulters were consigned to holding camps until obligations had been settled. The punishment of defaulters and the violent enforcement of outside revenue claims, which were, naturally, heavily resisted at the local level, should be seen as structural to pharaonic revenue extraction processes (rather than as a form of punishment that enforced the production process). It is also relevant to note that the textual and iconographic evidence discussed in this article certainly applies to what can be called institutional estates – including land belonging to a temple, the crown, or the large estate a magnate received from the king for his funerary endowment. By the New Kingdom period (and probably for part of the land held by Heqanakht in the early Middle Kingdom), a system of almost privately held fields had developed on smaller and independent land tenures. How tax collection occurred and physical violence was applied against the large number of landholders (headmen, women, soldiers, and servants) listed in Ramesside documents like the Wilbour Papyrus remains almost unknown.