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THE PARABLE OF THE UNFORGIVING  
SLAVE (MATTHEW 18:23–35):  
MATTHEW’S FINANCIAL REDACTION

ALAN TAYLOR FARNES

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This paper endeavors to analyze the parable of the unforgiving slave in Matthew 18:23–35, focusing mainly on the astronomical amount of 10,000 talents, by employing source criticism in analyzing its proposed Lucan parallel, employing historical data concerning the financial crisis of 33 C.E. (in which Tiberius gave loans of 4,166 talents to Roman landowners), and by employing papyrological data in order to view contemporary documentary evidence of prices and figures. Matthew 18:23–35 presents many problems to its contemporary readers.

One such problem is the amount of money owed by the slave. The slave in this story owes  $\mu\rho\rho\iota\omega\nu\ \tau\alpha\lambda\acute{\alpha}\nu\tau\omega\nu$  (generally translated as 10,000 talents). It stands to question why a slave would owe 10,000 talents and why he would even be lent that extraordinary amount of money.<sup>1</sup> If one talent is

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1. Derrett disagrees that this sum is extraordinary citing data from Josephus to claim that this amount was almost commonplace in the world of tax-farming: “But contrary to the general belief the amount is not fantastic. Spicq rightly shows that it is not (p. 54 n. 2). Jeremias’s data do not conclude the question. The sum may have been chosen for three reasons: (i) a round figure; (ii) a vast amount; (iii) a sum beyond reach of suretyship (see below). But Joseph son of Tobias contracted for 16,000 talents for Coelesyria, Phoenicia, Judaea and Samaria (Jos., *Ant.* XII. iv, 4; Niese III, 82–3). For a huge sum (1,000 talents) see 1 M xv.31. Ptolemy Philadelphus obtained 14,800 talents from Egypt (Jerome *in Dan.* XI.5); Cicero thought Auletes, father of Cleopatra, took 12,500 talents (Préaux, *cit. inf.*, 424). Vast sums might become irrecoverable through loans to important but unsecured people: for an example see Jos., *Ant.* XVIII.vi, 3 (155–60). Alexander’s army’s debts amounted to 9,750 tal. (Plut. *Alex.*)” J. Duncan M. Derrett, *Law in the New Testament* (London: Darton, Longman and Todd, 1970), 36. Derrett himself describes the sum using phrases like: “The very first [minister] appears in debt to an enormous amount” (33); “The first problem concerns the enormous debt. Is it not impossibly large?” (34); “The minister was evidently the chief minister, because he was interviewed first. The size of his debt indicates that he was the greatest debtor to the king” (36) and “when the king released the enormous debt . . .” (42). After compiling all the occurrences of the word talent in the corpus of Josephus (see Appendix II) we find that the average use of the word talent in Josephus is 1,888.81 talents per use of

equal to 6,000 drachmai,<sup>2</sup> and if we accept that a drachma is a day's wage for a

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the word talent. Therefore, 16,000 talents is surely much larger than the average and can, in relation to Josephus' corpus, be considered quite high. Large numbers can be found in Josephus (the largest is 100,000 talents [Josephus, *Antiquities*, 7.14.2]) but the average is 1,888.81 talents per use of the word talent. Derrett seems to stand alone in his opinion that the sum is not fantastic: "The magnitude of the sum shows that the 'servant' is to be thought of as a satrap who was responsible for the revenue from his province (cf. below on v. 31); we know, for example, that in Ptolemaic Egypt the treasury officials were personally responsible for the whole revenue of their province; but even so, the sum exceeds any actual situation; it can only be explained if we realize that both μύρια and τάλαντα are the highest magnitudes in use (10,000 is the highest number used in reckoning, and the talent is the largest currency unit in the whole of the Near East). The magnitude of a debt beyond conception was intended to heighten the impression made upon the audience by its contrast with the trifling debt of 100 denarii (v. 28)." Joachim Jeremias, *The Parables of Jesus* (New York: Charles Scribner's Sons, 1963), 210–11. "The sum named here is tremendous, in contrast with the small sum owed by the other servant in vs. 28." W. F. Albright and C. S. Mann, *Matthew* (AB 26; New York: Doubleday, 1971), 223. Gundry notes: "The hugeness of the debt—tens of thousands of talents, which because of the indefinite plural of the highest number used in reckoning cannot be calculated and therefore means 'zillions'—goes far beyond the amounts of taxes collected from Roman provinces (see Josephus *Ant.* 17.11.4 §§317–20 for amounts of 600 talents collected from Judea, Idumea, and Samaria and of 200 talents from Galilee and Perea in 4 B.C.)." Robert H. Gundry, *Matthew: A Commentary on His Literary and Theological Art* (Grand Rapids: Eerdmans, 1982), 373. "The first servant's debt is staggering. 'Ten thousand talents' is akin to the national debt: The talent was the largest monetary denomination; ten thousand, the highest figure in which arithmetic was calculated. As the miserable servant falls on his knees before the king, his plea for more time in which to pay off such an impossible debt is feeble and without hope. Obviously his prospects are disastrous." Donald Senior, "Matthew 18:21–35," *Int* 41.4 (Oct. 1987): 405. "When one compares the OT sums associated with the building of Solomon's great temple (see I Chron 29.4–7), the sum of 10,000 talents does appear incredible." W. D. Davies and Dale C. Allison Jr., *The Gospel According to Saint Matthew* (3 vols.; ICC; Edinburgh: T & T Clark, 1991), 2:798. "Ten thousand talents is an astronomical sum (like a billion dollars for us), a debt so large that the servant could never repay it." Daniel J. Harrington, *The Gospel of Matthew* (SP 1; Collegeville, Minnesota: The Liturgical Press, 1991), 270. "The parable begins with an extraordinary act, quite uncharacteristic of any agrarian ruler. The king of this parable forgives a debt of unimaginable proportions." William R. Herzog II, *Parables as Subversive Speech: Jesus as Pedagogue of the Opressed* (Louisville, Kentucky: Westminster/John Knox Press, 1994), 146. "The use of μύριοι, 'myriad' or 'ten thousand,' which itself could mean 'beyond number,' is a deliberate hyperbole pointing to a debt that was so high it was practically incalculable." Donald A. Hagner, *Matthew 14–28* (WBC 33B, Dallas: Word Books, 1995), 538. "The man owes the king 10,000 talents, a truly astronomical figure." Arland J. Hultgren, *The Parables of Jesus* (Grand Rapids: Eerdmans, 2000), 23. "10,000 talents would pay for something like 200,000 man-years of labour. At the time when Herod's realm was divided among his sons (4 B.C.), the annual tribute payments to be divided among the new rulers amounted to 900 talents. Matthew seems to be telling the story with fairy-tale-like exaggeration." John Nolland, *The Gospel of Matthew* (NIGTC; Grand Rapids: Eerdmans, 2005), 756. "While a hundred denarii is a plausible amount for one man to owe another, ten thousand talents is far beyond what any individual, still less a slave, might owe even to a king." R. T. France, *The Gospel of Matthew* (NICNT, Grand Rapids: Eerdmans, 2007), 704.

2. This conversion is not without controversy. Joachim Jeremias accepts that a talent equals 10,000 drachmai (Jeremias, *Parables*, 210). W. F. Albright and C. S. Mann employ a 6,000 to 1 ratio (*Matthew*, 223). Martinus C. De Boer agrees with Jeremias (Martinus C.

laborer,<sup>3</sup> then this slave owes his creditor 60,000,000 drachmai, or 60,000,000

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De Boer, "Ten Thousand Talents? Matthew's Interpretation and Redaction of the Parable of the Unforgiving Servant [Matt. 18:23–35]," *CBQ* 50.2 [1988]: 227). Blomberg uses a ratio of 6,000 drachmai to 1 talent (Craig L. Blomberg, *Interpreting the Parables* [Downers Grove: InterVarsity, 1990], 242). Marvin A. Powell in the *Anchor Bible Dictionary* agrees (Marvin A. Powell, "Weights and Measures," *ABD* 6:905–08), as do Davies and Allison (Davies and Allison, *Matthew*, 2:798). Harrington says that a talent was "a very high measure of money, worth between six thousand and ten thousand denarii" Harrington, *Matthew*, 270. Donald A. Hagner of the *Word Biblical Commentary* agrees that "there were six thousand denarii to a single talent." Hagner, *Matthew*, 539. Also, "talent was the principal unit for measuring weight or large sums of money in the Greek world; 1 talent = 60 minae = 6,000 drachmae. Talents of Attic weight (= 6,000 denarii), cistophoric weight (= 4,500 denarii), and Alexandrine weight (= 1,500 denarii) were used in the East during the imperial age." Kenneth W. Harl, *Coinage in the Roman Economy: 300 B.C. to A.D. 700* (Baltimore: Johns Hopkins, 1996), 482. Jan Lambrecht allows both figures: "A talent is about ten thousand denarii (or in other regions and/or other times six thousand)." Jan Lambrecht, *Out of the Treasure: The Parables in the Gospel of Matthew* (Louvain: Peeters Press, 1998), 59. "The term τάλαντον ("talent") originally specified a weight that varied in differing parts of the Middle East (ca. 42.5 kilograms in Greco-Roman times [ca. 93.7 pounds]). By means of its weight, a talent could designate value; a talent of gold or silver, for example, could be weighed out. By the first century A.D., however, the term commonly referred to a monetary unit equivalent to 6,000 denarii." Hultgren, *Parables*, 23. Luz: "An Attic talent corresponded to six thousand drachmas = denarii." Ulrich Luz, *Matthew 8–20* (Hermenia, Minneapolis: Fortress Press, 2001), 473. Nolland uses 6,000 denarii: "A talent, then, would be 6,000 denarii, or 3,000 double drachmas." Nolland, *Matthew*, 756. "A talent was originally a weight (probably about thirty kilograms) of metal; when used as a monetary term without specifying the metal involved, it would probably have been understood to be of silver. While the exact amount varied, a talent of silver was conventionally reckoned at six thousand denarii." France, *Matthew*, 706. Here I accept the equation given by Roger S. Bagnall, "Practical Help: Chronology, Geography, Measures, Currency, Names, Prosopography, and Technical Vocabulary," in *The Oxford Handbook of Papyrology* (ed. Roger S. Bagnall; Oxford: Oxford, 2009), 189 as a talent being 6,000 drachmai. Also, "A talent was always worth 60 *minai* regardless of their weight." Konrad Hitzl, "talent," *Brill's New Pauly: Encyclopedia of the Ancient World*, Antiquity 14 (Leiden: Brill, 2009), 121–22.

3. Though I do not accept that a drachma is a day's wage, I use the model of the majority of scholars here to illustrate the enormity of the sum. Though the sum of a drachma a day is largely accepted, it may not, in fact, be an accurate reflection of wages in this period. The source of this statistic seems to be from the parable of the laborers in the vineyard in Matthew 20:13 where a landowner in a hypothetical parable addresses a laborer (who is not a slave) who he refers to as his friend or companion saying, "Did you not agree with me for a denarii?" Therefore, most commentators have applied this wage categorically to any wage for any person. This is erroneous. The wage of a laborer always depended on age, strength, and skill of the laborer. It also depended on the type of work in which he was employed. Numerous factors contribute to the daily wage of a laborer that cannot be monolithically extracted from one pericope—especially if, as many accept, the slave in our parable is a royal or high class slave or satrap as Jeremias states (Jeremias, *Parables*, 210; see note 5 for those who have agreed with his view). Most commentators on this parable employ the drachma a day formula (De Boer, "Unforgiving Servant," 228; Davies and Allison, *Matthew*, 800; Harrington, *Matthew*, 270; Lambrecht, *Treasure*, 59); "Since a denarius was a day's wages for a common laborer, and he might work some 300 days per year, a talent would be worth nearly twenty years' wages." Hultgren, *Parables*, 23; "If one denarius was an acceptable day's wage for a laborer (see 20:1–15), a single talent would then represent what a laborer might hope to earn in half a lifetime." France, *Matthew*, 706. A simple scan

days of work. This would take him 191,693 years to pay off if he earns a drachma a day, if 100 percent of his earnings are put toward the debt, and if there is no interest.<sup>4</sup> Therefore, many scholars have been left puzzled as to why Jesus or Matthew would have chosen this impossible amount in his parable. Also, the very interpretation of μυρίων ταλάντων is ambiguous as it could be either a finite number (10,000) or a hyperbole meaning “zillion.” If “zillion,” then how much is a “zillion”? This enormous number has led some to conclude that this slave was a royal slave or satrap.<sup>5</sup> Others have postulated that he was a tax farmer.<sup>6</sup>

Another issue with the text is the appearance of the word δάνειον or “loan” in Matthew 18:27. The audience is not told of any loan given, but rather we are told of a certain ὀφειλέτης or debtor who owed an ὀφειλήν or debt. While the difference between a loan and a debt may be minute, the problem still stands: should we not see ὀφειλή (debt) in 18:27 as we see in 18:32 (where the same word appears)? Lastly, considering the torture of verse 34, many have supplied that this parable must rightly be set in a gentile context, because torture was not legal in Israel. In this paper, I will begin by summarizing the available scholarship on this parable and then seek to address some of the above concerns using three approaches: employing source criticism to analyze its

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of Allan Chester Johnson's landmark study *An Economic Survey of Ancient Rome* (Paterson, New Jersey: Pageant Book, 1959), 2:301–22 shows the varying wages of laborers in ancient Egypt. While this data is from Egypt, it is hard to imagine that the wages are so complex in Egypt but categorically simple in Israel. Is one drachma a satisfactory, albeit incomplete, approximation? Yes, but stating that all day laborers, even if this slave may be a satrap, receive one drachma a day, is gross oversimplification. See E. Odin Yingling, “Seeking for the Lost: A Papyrological Search for Luke Fifteen's Lost Economics,” Provo, Utah: Harold B. Lee Library, 2011.

4. 60,000,000 days divided by 313 working days of the year (365–52 Sabbaths) equals 191,693 years. “In Matthew 18:24, at 6,000 drachmas or denarii to the Tyrian talent, a day laborer would need to work 60,000,000 days to pay off the debt. Even assuming an extraordinary payback rate of 1,000 talents per year, the staggering amount would ensure imprisonment for at least 1,000 years.” BDAG, “τάλαντον,” 988.

5. Jeremias, *Parables*, 210: “The magnitude of the sum shows that the ‘servant’ is to be thought of as a satrap who was responsible for the revenue from his province; we know, for example, that in Ptolemaic Egypt the treasury officials were personally responsible for the whole revenue of their province.” Robert Gundry notes this opinion but then rejects it: Gundry, *Matthew*, 373. De Boer comments, “Once the figure of the king is deemed integral to the parable story, it becomes possible to identify the other characters of the parable with some degree of specificity: the *doulos* owing the 10,000 talents is not a common slave, but a high official, a governor or a satrap subordinate to the king, while the *syndoulos* owing the hundred denarii [vv 28–29, 33] is not really a ‘fellow servant,’ as the Greek term would suggest, but a lesser official, as are the *syndouloi* who make the report to the master in v 31.” De Boer, “Unforgiving Servant,” 216. Herzog, *Parables*, 137. Hultgren: “It is suggested that the person is actually a satrap [or governor] who owes taxes to the king from the province he controls.” Hultgren, *Parables*, 24. See also France, *Matthew*, 705.

6. Derrett, *Law*, 33.

shorter parallel in Luke 7:41–43, exploring the historical data to better understand what implications the financial crisis of 33 C.E. (in which Tiberius gave loans of 4,166 talents to Roman landowners) may have had on the parable, and examining papyrological data in order to view contemporary documentary evidence of prices and figures.

### Review of Scholarship

Joachim Jeremias in his 1963 *The Parables of Jesus* explains the enormity of the debt by explaining that “μύρια and τάλαντα are the highest magnitudes in use (10,000 is the highest number used in reckoning, and the talent is the largest currency unit in the whole of the Near East).”<sup>7</sup> Jeremias seems to have been the first to assert that the slave spoken of in the parable must have been a “satrap who was responsible for the revenue from his province” due to the “magnitude of the sum.”<sup>8</sup> Many have followed this hypothesis.<sup>9</sup> Derrett offers an alternative explanation preferring rather that our parable concerns a tax farmer based on a story from Josephus. In antiquity a tax farmer was someone who bidded to collect taxes from a certain region of an empire. Whichever tax farmer thought that he could collect the most from a region and bidded the highest is responsible to extract the amount and pay the empire. Usually a tax farmer extracted more than he bid and pocketed the excess. John the Baptist condemns this practice in response to the tax farmer’s question concerning what they should do. He tells them to “collect no more than the amount prescribed for you” (Luke 3:13). Derrett draws parallels from a story in Josephus concerning a tax farmer to understand this parable. The story, from *Antiquities* XII.4, begins with a high priest named Onias who did not pay taxes to Egypt. This infuriated Ptolemy III Euergetes I (246–221 B.C.E.).<sup>10</sup> In order to appease the king’s wrath, Onias’ nephew, Joseph, asks for permission to be the

7. Jeremias, *Parables*, 210.

8. Jeremias, *Parables*, 210. He continues: “We know, for example, that in Ptolemaic Egypt the treasury officials were personally responsible for the whole revenue of their province; but even so, the sum exceeds any actual situation.”

9. See note 5.

10. The identity of Joseph’s creditor is ambiguous in Josephus. Perhaps this is why Derrett refers simply to Ptolemy rather than specifying which Ptolemy was the creditor. Schürer, Vermes, Millar and Black understand Josephus to refer to Ptolemy III Euergetes (246–21 B.C.E.) but explains this Ptolemy’s surname in this instance is most likely a later interpolation. They explain that Palestine already belonged to Syria at this time. They even boldly state that “the historical background of the story is therefore impossible, and its details are also obviously legendary.” Emil Schürer, *The History of the Jewish People in the Age of Jesus Christ* (rev. ed. Geza Vermes, Fergus Millar; ed. Matthew Black, Pamela Vermes; 3 vols.; Edinburgh: T&T Clark, 1973), 1:140, fn. 4. This further weakens Derrett’s argument: Schürer et al. argue that this did not historically happen therefore Jesus’ audience would not be familiar with this story.

tax farmer responsible for Jerusalem. After listening to the bids from other tax farmers for the provinces of Coele-Syria, Phoenicia, Judea and Samaria, which totaled 8,000 talents, Joseph accused them of conspiring together to keep the taxes low so they could pocket more. He then bid to extract 16,000 talents from these regions. When the city of Askelon refused to pay taxes to him, Joseph gathered twenty main men of the city, killed them, and sent their property to Ptolemy. Upon being informed of Joseph's actions, Ptolemy admired Joseph. Syria, after hearing of Joseph's actions, promptly paid their taxes but Scythopolis suffered the same fate as Askelon. Latching upon this story, Derrett comments, "It is fortunate that we have an analogy in the story of the life of Joseph, son of Tobias (Jos., *Ant.* XII.iv). Josephus' readers will have read this tale with pleasure, and will have yielded up their imaginations to it, not requiring strict proof of verisimilitude."<sup>11</sup> While Derrett surely adds some interesting thoughts to the parable, I find his main contentions unconvincing due to the weak parallel. The first break in the parallel comes in the opening line of Josephus' introduction to the story: "There was now one Joseph, young in age, but of great reputation among the people of Jerusalem, for gravity, prudence, and justice" (Josephus, *Ant.* 12.4.2).<sup>12</sup> In Derrett's model, Joseph would parallel the slave who owes 10,000 talents. But this introduction to Joseph does not seem to fit with the slave of Matthew 18. Are we to picture the slave as "of great reputation . . . for gravity, prudence, and justice"? Would Matthew have described the slave in that manner? Joseph cannot easily be paralleled with the slave of Matthew 18 because the introduction in the quote given above does not seem to fit what we know about the slave in Matthew 18. Also, in Josephus' story, Joseph and Ptolemy enjoy a fun, jovial friendship. This does not closely parallel Matthew 18 either. We also see Joseph slaughtering local government officials in order to extract taxes from cities. Surely Jesus would not tell a parable in which a king, representing God, condones the gathering of taxes in such a manner. I do not see much in common between the two stories besides the fact that Onias owes an undisclosed amount of taxes to Ptolemy. Joseph does, in a way, owe a debt of 16,000 talents to Ptolemy, but the character of Joseph is so out of line with that of the slave that a parallel seems very forced.

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11. Derrett, *Law*, 33. He continues: "For none of the details is manifestly impossible, and this is how the world believed kings and kingly courts and ministers were. Moreover it is likely that the tale of Joseph and his supersession of the avaricious old High Priest, Onias, was a popular one and still remembered fairly generally in Jesus's day."

12. I will use Whiston's translation throughout the whole of this study. I will also use his numbering system. Flavius Josephus, *The Jewish Antiquities* (trans. William Whiston; as found in *The New Complete Works of Josephus* [commentary by Paul L. Maier; Grand Rapids: Kregel, 1999]).

Along with Schürer's note that "the historical background of the story is therefore impossible, and its details are also obviously legendary,"<sup>13</sup> Derrett's model does not seem very strong.

Stephen R. Llewelyn's reconstruction of the Ptolemaic, Roman, Roman Egypt, and Judean taxation systems is much more thorough and realistic than Derrett's.<sup>14</sup> Llewelyn's research challenges Derrett's interpretation of a tax-farming slave:

Royal officials, as well as slaves, were prohibited from various aspects of Ptolemaic system of tax-farming. They could neither be tax-farmers, associates of a tax-farmer nor the guarantors of one. A severe penalty consisting of a fine (5 talents), arrest and review of the case by the king awaited officials who illegally contracted for taxes (*P. Rev.* col. 13 l.7–col. 14 l.1). Otherwise, whoever could offer the required security was permitted to bid and participate in the system. The significance of the prohibition on royal officials is usually interpreted as an indication of the government's concern to control the collection of taxes and to protect its taxpayers. An independent administration was thought better able and inclined to control and supervise the collection of taxes.<sup>15</sup>

Llewelyn explains that the slave in our parable could not have been a tax farmer because slaves and royal officials were prohibited from being tax farmers. While Llewelyn is here speaking of the Ptolemaic system, he later explains that the Roman system of tax farming "was modelled on the system in use in Egypt, i.e. regulation to protect the taxpayers, imperial agents to control collection, collection by personnel independent of the tax farmer, and possibly a system of accounting by imperial agents."<sup>16</sup> Also, concerning Roman Egypt, Llewelyn notes: "It would appear that imperial regulations were just as detailed as the Ptolemaic."<sup>17</sup> And finally, "the financial administration of Judaea in the Roman period is understood by Rostovtzeff by analogy with that in operation in Egypt."<sup>18</sup> Therefore, we see that although Llewelyn specifically speaks of Ptolemaic taxation in the above quote, these same practices can be applied to Roman, Roman Egyptian, and Egyptian taxation practices. And, as we will discuss below, since both Jeremias and Derrett clarify that the parable is not set

13. Schürer, *History of the Jewish People*, 1:140, fn. 4.

14. Stephen R. Llewelyn, "Tax Collection and the *τελώναι* of the New Testament," *NewDocs* 8 (1998): 49–57. While Llewelyn does have the luxury of the passing of time, he uses Wilckes (1970) and Préaux (1939[!]) in order to reconstruct the Ptolemaic taxation system; see Ulrich Wilcken, *Griechische Ostraka* (Hakkert: Amsterdam, 1970), 1:527–28, 548–55; and Claire Préaux, *L'économie royale des Lagides* (Brussels, 1939), 451–52.

15. Llewelyn, "Tax Collection," 53.

16. Llewelyn, "Tax Collection," 60.

17. Llewelyn, "Tax Collection," 61; also, *ibid.*, the Romans preferred instead "to allow the Ptolemaic system essentially to continue."

18. Llewelyn, "Tax Collection," 74.

in Israel due to the Gentile customs, using data from Roman Egypt would be quite appropriate. Gundry adds that the appearance of the word δάνειον shows that this parable concerns a loan, and therefore this word “rules out taxation by governors.”<sup>19</sup> Parallels aside, the slave in Matthew 18, whether a royal satrap or a lowly slave, could not have been a tax farmer. While Derrett reads the parable through the lenses of a tax farmer, a parallel with the financial crisis of 33 C.E., in which Tiberius gave loans of 4,166 talents to Roman landowners, is much stronger. Perhaps most notably, in Derrett's system the word δάνειον is still unaccounted for. There is no subordinate debtor in Josephus' story and no consequence for monies owed. Indeed this is not a very strong parallel.

Jeremias asserts that since Jewish law forbade the sale of an Israelite save in the case of theft, this story must regard Gentiles.<sup>20</sup> He further asserts this idea by noting that “the punishment of torture was not allowed in Israel” and therefore, “It is again evident that non-Palestinian conditions are described here.”<sup>21</sup> Derrett agrees with Jeremias that Jewish law need not be contemplated in order to understand this parable: “Jewish parables based on the behaviour of kings (and they are many) rely on what actual kings actually were thought

19. Gundry, *Matthew*, 373.

20. Jeremias, *Parables*, 212. Derrett, *Law*, 36. De Boer agrees that this king is not an Israelite: “Of course, it might now be objected that *prosekynēi* is in fact appropriate since the *kyrios* of the parable is a king (v 23), and Hellenistic kings were often thought to be divine . . . . That the king of the parable must be a Hellenistic king finds support in the numerous non-Jewish elements of the parable story, summarized by Linnemann (*Parables*, 109 n. g; cf. Jeremias, *Parables*, 211–13): ‘(a) The sale of the wife (Matt. 18.25) was forbidden in Jewish law. A man could only be liable for his own person and his children. (b) There was no institution of slavery for debt in Israel. (c) Torture (Matt. 18.34) was not allowed by Jewish law . . .’ De Boer, “Ten Thousand Talents?” 223. Also, Blomberg: “[The sum] would have reminded a Jewish audience of the fabled riches of Egyptian and Persian kings, neither inconceivable nor within the bounds of their experience.” Blomberg, *Interpreting*, 241–42. Also, Davies and Allison: “The use of the NT *hapax legomenon* βασιανισταῖς; (=‘torturers,’ not ‘jailers’; cf. *T. Abr.* A 12.13) accents the severity of the punishment and may point to a non-Jewish environment (although Herod the Great did employ torture; cf. Josephus, *Bell.* 1.548).” Davies and Allison, *Matthew*, 2:802. Luz: “*Selling debtors into slavery* is permitted in both Hellenistic and Roman law, but over time the practice was limited. According to Exod 22:2 (only?) thieves were to be sold into slavery. In Jewish law the sale of a Jew to Gentiles is not permitted. A man is forbidden to sell his wife and, according to some texts, also his sons. More common than the sale of debtors as slaves was the practice of *imprisoning debtors*, the purpose of which was to compel the debtors' relatives and friends to ransom them, that is, to pay the debt. In the East debtors were normally thrown into prison, but beginning in the third century there were efforts, especially in Egypt, to limit the practice that was becoming widespread. The practice of imprisoning debtors does not occur in Jewish law; which, of course, does not mean that it did not exist in Hellenized Palestine. Thus the readers will most likely have thought of this story's king as a gentile king—not because they wanted to distance themselves as Jews from the conditions portrayed in the parable but because in the world of their experience most of their earthly kings were Gentiles.” Luz, *Matthew*, 472.

21. Jeremias, *Parables*, 212.

capable of doing, and there is nothing specifically Jewish about them: on the contrary their behaviour can be explained only by Gentile habits. The author, wishing to tell of kings, refers to kings people know.”<sup>22</sup>

Many commentators have also noted the use of the word δάνειον (“loan”)<sup>23</sup> in verse 27. Jeremias notes that the use of the word does not make sense.<sup>24</sup> He does not explain why this word does not make sense but tries to make sense of it with this statement: “The Syriac versions (sy<sup>sin cur pal pesh</sup>) render τὸ δάνειον by *hwbt*’ = ‘the debt.’ We may suppose that this word was used in the Aramaic form of our parable and then too narrowly translated by τὸ δάνειον.”<sup>25</sup> Derrett also notes the strangeness of the term δάνειον stating that its appearance is “embarrassing.”<sup>26</sup> Derrett tries to clarify the use of this word by explaining that first, when the debtor asked to be pardoned, the king gave him an extension to pay the debt. Therefore, the king effectively loaned him the money. Then, as Derrett explains, the king forgave him of the loan. Derrett’s explanation is not wholly convincing. Gundry comments, “Even more damagingly, the slave’s debt is described as a ‘loan’ (δάνειον, v 27). Simply by recognizing the use of hyperbole for a debt owed by a common slave to his royal master we avoid illegitimately denying the accuracy of δάνειον. We also avoid having to read into the text that in answer to the slave’s plea the king gave a loan for payment of the debt and immediately cancelled the loan.”<sup>27</sup> I do not clearly understand why the word δάνειον is so striking. Δάνειον and the more common ὀφειλή,<sup>28</sup> the former meaning “loan” and the latter meaning “debt,” seem to be similes. A δάνειον is a type of ὀφειλή—by receiving a δάνειον, one incurs an ὀφειλή.

22. Derrett, *Law*, 36. Warren Carter also notes that “the setting is political, a world which Matthew’s audience has probably never experienced firsthand, but has ‘heard about’ and has definitely felt the impact of its policies.” *Matthew and the Margins: A Socio-Political and Religious Reading* (JSNTSup 204; Sheffield, England: Sheffield Academic Press, 2000), 371.

23. LSJ, 369; BDAG, 212.

24. Jeremias, *Parables*, 211. Interestingly, ancient witnesses recognized the rare use of this *hapax legomenon* and replaced δάνειον with ὀφειλήν. These witnesses are 1 1424 1582.

25. Jeremias, *Parables*, 211. Gundry responds to Jeremias’ Syriac explanation with “The treatment of δάνειον as meaning ‘debt’ in the Syriac version establishes neither that definition for the Greek word nor the inaccuracy of the narrow Greek word for a supposed Aramaic word. In view of the abundant evidence favoring Matthew’s composition of the parable, we shall have to say that the Syriac versions, helped by the repeated references to indebtedness, wrongly generalized the meaning of δάνειον. Debt—yes, but a particular kind of debt, one arising out of a loan.” Gundry, *Matthew*, 374.

26. Derrett, *Law*, 37. “The word δάνειον in our text (v. 27) is somewhat embarrassing (Jeremias understandably said ‘Darlehn . . . was hier aber nicht paßt’). We have seen that it means ‘loan’. It can hardly be a careless slip since the word is common. But the terminology of revenue practice could give rise to such locution.”

27. Gundry, *Matthew*, 374.

28. LSJ, 1277; BDAG, 743.

Therefore, aside from the appearance of a rare word (a *hapax legomenon* in the New Testament), I wonder, along with Gundry, why this word does not make sense and is so embarrassing.<sup>29</sup> Nonetheless, in viewing our parable with the financial crisis of 33 C.E. we indeed see a loan repaid rather than a general debt.

Few scholars have commented on the possibility of Matthean redaction of the original parable of Jesus, but Martinus C. De Boer has done so most convincingly. In his 1988 article entitled “Ten Thousand Talents? Matthew’s Interpretation and Redaction of the Parable of the Unforgiving Slave (Matthew 18:23–35),” De Boer argues that perhaps the pre-Matthean version of the parable contained 10,000 *denarii*, not talents.<sup>30</sup> He also argues that the pre-Matthean version of the parable had simply a person rather than a king and that that person was not worshipped (προσεκύνει as in v. 26) but was rather besought (παρεκάλει v. 29). De Boer argues that Matthew changed all of these original terms to reflect the Christology that he wanted to portray. How much more inspiring is a person, or for Matthew, a king (representing God), to forgive someone of 10,000 talents than 10,000 *denarii*? Obviously, this is a very merciful God. Therefore, for Matthew, we are to be just as merciful to our brothers.

In order to come to this conclusion, De Boer uses two unrelated parables in Matthew 25:16–28 and Luke 19:11–27 to inform Matthew 18:23–35. He does this because this parable, according to De Boer, is “found only in the Gospel of Matthew.”<sup>31</sup> He uses these parables to show that Matthew has purposely inflated the account in Matthew 25:21, 23. Therefore it is logical to assume that Matthew may also inflate other accounts. I agree with De Boer’s pre-Matthean text, but I disagree with Matthew’s motives for redacting the text—preferring rather Matthew’s desire to comment on the financial crisis of 33 C.E. (I will show the evidence for this below). Previous scholarship has made great strides but all have failed to read our parable in light of the financial crisis.

### Lucan Parallel

Another piece of evidence to confirm Matthew’s inflation of amounts is found in its Lucan parallel. In Luke 7:40–43 we find a similar parable. In examining both parables together we can understand Matthew’s compositional tendencies and get a better idea concerning the meaning of these parables.

29. Gundry, *Matthew*, 374.

30. De Boer, “Ten Thousand Talents?” 227–28.

31. De Boer, “Ten Thousand Talents?” 219, 227–28. Also, “The parable of the unforgiving servant is found only in Matthew’s Gospel, and its message plunges us into the heart of the Evangelist’s theology” Senior, “Matthew 18:21–35,” 403; and “The parable [of the unforgiving slave] appears only in the Gospel of Matthew.” Hultgren, *Parables of Jesus*, 22.

Although not listed as parallel texts in Kurt Aland's *Synopsis Quattuor Evangeliorum*,<sup>32</sup> these two pericopae can be seen as parallel texts taken from the same source. While they are both listed as original material and are currently listed as having no other parallel, these two pericopae sound very much like each other: both stories have a debtor being forgiven of a very large debt with another debtor owing a smaller amount. Most importantly, the grammatical and verbal agreements are strong as seen in the following synopsis:

Matthew 18:24-27	Luke 7:41-42
<p>24 ἀρξαμένου δὲ αὐτοῦ συναίρειν προσηνέχθη αὐτῷ <b>εἷς ὀφειλέτης μυρίων ταλάντων.</b></p> <p>25 <b>μὴ ἔχοντος δὲ αὐτοῦ ἀποδοῦναι</b> ἐκέλευσεν αὐτὸν ὁ κύριος πρᾶθῆναι καὶ τὴν γυναῖκα καὶ τὰ τέκνα καὶ πάντα ὅσα ἔχει, καὶ ἀποδοθῆναι.</p> <p>26 πεσῶν οὖν ὁ δοῦλος προσεκύνει αὐτῷ λέγων, Μακροθύνησον ἐπ' ἐμοί, καὶ πάντα ἀποδώσω σοι.</p> <p>27 σπλαγχνισθεὶς δὲ ὁ κύριος τοῦ δούλου ἐκείνου ἀπέλυσεν αὐτόν, καὶ τὸ δάνειον ἀφήκεν αὐτῷ.</p>	<p>41 δύο χρεοφειλέται ἦσαν δανιστῆτινι: ὁ <b>εἷς ὄφειλεν δηνάρια πεντακόσια,</b> ὁ δὲ ἕτερος πεντήκοντα.</p> <p>42 <b>μὴ ἔχόντων αὐτῶν ἀποδοῦναι</b></p> <p>ἀμφοτέροις ἐχαρίσατο.</p> <p>τίς οὖν αὐτῶν πλεῖον ἀγαπήσει αὐτόν;</p>

The identical source material is betrayed in the first line of Matthew 18:25 and Luke 7:42: *μὴ ἔχοντος δὲ αὐτοῦ ἀποδοῦναι* // *μὴ ἔχόντων αὐτῶν ἀποδοῦναι*. These two lines are identical except for the verb and pronoun agreement where Luke has plural verbs and pronouns in the place of Matthew's singular verbs and pronouns. Even the less common infinitival construction is used by both authors to convey purpose. Either author could have opted for a subjunctive or optative verb in order to form a purpose clause,<sup>33</sup> but the retention

32. Kurt Aland, *Synopsis Quattuor Evangeliorum* (Stuttgart: Deutsche Bibelgesellschaft Stuttgart, 1963), 162, 254.

33. As Matthew does in Matthew 1:22; 12:10; and 19:13 and as Luke does in Luke 8:10; 9:12; 11:50; also Acts 4:17; and 16:30.

of this parallel grammatical construction preserves the source's grammatical construction.<sup>34</sup>

Not only does Luke 7:42 appear to be identical to Matthew 18:25 but also Luke 7:41 appears to be very closely related to Matthew 18:24: εἷς ὀφειλέτης μυρίων ταλάντων // εἷς ὄφειλεν δηνάρια πεντακόσια. Both of the texts follow the formula of "one," followed by a form of ὀφείλω (one nominal and one verbal), a form of currency, and then the amount of said currency. This similar formula suggests even further source material by these two authors.

Another point of similarity is both authors' use of the verb ἔχω. Matthew 18:25 holds a peculiar usage of the verb ἔχω that, as W. D. Davies and Dale C. Allison Jr. point out, is only found in three other passages. In only four passages in the entire New Testament corpus is ἔχω used to mean "to be able."<sup>35</sup> These are in Matthew 18:25 and Luke 7:42 and then in Luke 14:14 and Acts 4:14. This peculiar usage thus suggests further agreement between these two pericopae.

Although there are some significant parallels between these two parables, there are also some significant differences. For example, Luke's parable, in some areas, seems to be more theologically advanced than the one found in Matthew. It seems that Luke's doctrine of forgiveness is more advanced than Matthew's. Luke, perhaps afraid that those who forgive may fail to repent and look down upon those whom they have forgiven, modifies this story to emphasize repentance, stressing that all must repent. Luke hopes that if people repent then they will be more likely to forgive—they themselves having need of forgiveness. In this way, he is accomplishing two things at once with his presentation of this parable in this way.

Another difference between the two accounts is found in Luke 7:42. Rather than using Matthew's ἀπολύω and ἀφήμι in order to describe the releasing of the debt (Matthew 18:27), Luke employs χαρίζομαι (Luke 7:42). Due to Luke's further developed Christology, Luke employs a word that conveys grace rather than simply release. In Luke, the creditor, rather than releasing the debtors and forgiving their debts, shows grace to them—just as, as Luke argues, the Lord will show grace to those who repent.

Another discrepancy between the two verses is Luke's omission of the particle δὲ following the form of ἔχω. Interestingly, in Luke 7:42, NA27 lists δὲ as an insertion after ἐχόντων in fourteen witnesses including Sinaiticus and

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34. Of course, simply because Matthew and Luke are copying does not mean that they must retain the original source grammar. Surely, Matthew and/or Luke change the source grammar elsewhere but in this case they have retained the original source grammar.

35. Davies and Allison, *Matthew*, 2:798.

Alexandrinus: this insertion would make the two parables even more similar. The insertion could mean a number of things. The most obvious would be that these come from the same source material and therefore δὲ is in some of the oldest manuscript witnesses. Another explanation, perhaps simpler, is that most sentences have καὶ, μὲν, or δὲ as a particle to introduce the sentence. Therefore, as the scribe is copying he notices the abruptness of the sentence and inserts a δὲ. Another option is scribal harmonization. If ancient scribes also saw a connection between Luke 7:42 and Matthew 18:25 then perhaps they were trying to harmonize the text. Either way, these texts look more alike with this insertion that is attested in numerous witnesses. Robert Gundry agrees that the two pericopae come from a similar source. He says concerning Matthew 18:23–35, “Further emphasis accrues to personal forgiveness from a parable which Matthew seems to compose by adapting the parable of the two debtors told to Simon the Pharisee (or leper; Luke 7:41–43).”<sup>36</sup> Ivor H. Jones also sees a parallel between these parables: “At one point in the narrative a parallel with a Lucan parable appears (compare Mt 18:25 and Lk 7:42). Both parallels have in common a contrast between a larger remission of debt and a smaller, and an expectation of corresponding gratitude. They have in common a vocabulary at least as extensive as some Q parables exhibit.”<sup>37</sup>

Still, Matthew and Luke use the imagery in these two parables (The Parable of the Unforgiving Slave and The Parable of the Two Debtors, respectively) for two slightly different ends. Matthew is emphasizing what Jesus previously taught Peter concerning forgiving seventy-seven times (Matthew 18:22). Jesus teaches Peter that if this creditor in the parable can forgive this man a debt of 10,000 talents, then surely Peter can forgive those who have wronged him no matter what the offence. Luke, on the other hand, emphasizes a different aspect. After a certain woman anoints Jesus, the Pharisee eating with him is shocked that he allowed her to anoint him. He then teaches Simon the Pharisee a lesson—not on forgiveness—but rather on repentance. He teaches that those who have their sins forgiven love the Lord greatly whereas those who never repent do not acquire this same relationship.

Of course, there are other differences in these two parables as well. We have already noted how Matthew and Luke used them to show different ends. Also, in Luke, both debtors are forgiven (Luke 7:42), whereas in Matthew, the unforgiving debtor is delivered to the tormentors (Matthew 18:34). In keeping

36. Gundry, *Matthew*, 371.

37. Ivor H. Jones, *The Matthean Parables: A Literary and Historical Commentary* (Leiden: Brill, 1995), 218. He notes that “In Luke 7:41,2,9 there are 9 words common with Matthew out of 32 words”

with Luke's Christology, he does not want anyone to be turned to the tormentors but rather in his parable, grace is shown to both. Luke ends his parable with how much the repentant sinner will love the Lord who showed grace to him (Luke 7:42), whereas Matthew ends his parable by teaching that those who do not forgive others will be turned to the tormentors (Matthew 18:35). Again, Luke's Christology and his aversion from negativity can explain this difference.

This parable is not the only pericope of similar material used by two different authors to achieve different ends. We see a similar phenomenon in how Matthew and Luke use the triumphal entry material (Matthew 21:1–9; Luke 19:28–40). In Matthew, the triumphal entry occurs near the city of Jerusalem itself, and Jesus enters into the city immediately after the crowds shout praises to him. But in Luke the crowd has come out of the city down to the Mount of Olives and shouts praises to him there. Then Jesus laments over Jerusalem. Here we see that the two gospel authors use the same source material differently and for different purposes.

Another example of this phenomenon is the cursing of the fig tree. In this example it is Matthew and Mark who use the source material differently. In Matthew, the fig tree withers away immediately (Matthew 21:18–22). In Mark, Jesus curses the fig tree in the morning on the way to Jerusalem and on the way back to Bethany in the evening the disciples see that the tree has now withered away (Mark 11:12–14, 20–26). Mark places the cleansing of the temple in between the fig tree narratives to show how the temple will someday wither just as the fig tree. Matthew has the fig tree wither immediately to show that the Jews and the temple are already currently withered. Jesus' conclusions of the two happenings are different as well: in Matthew the fig tree teaches us to have faith, whereas in Mark the fig tree teaches us to have faith, to pray, and to forgive others before we pray. So we see that it is not unheard of for two different authors to use the same source material to achieve two different ends.

Further evidence that the pre-Matthean source originally employed denarii instead of talents is found in Luke 19:11–27. Luke has  $\mu\upsilon\acute{\alpha}$  in Luke 19:11–27 where Matthew has  $\tau\acute{\alpha}\lambda\alpha\nu\tau\omicron\nu$  in Matthew 25:16–28. If Luke were simply copying from Matthew then he would probably convert currency consistently. Luke uses denarii in Luke 7:40–43 where Matthew has talents and denarii in Matthew 18:23–35. But in Luke 19:11–27 Luke uses the mina for Matthew's talent. Luke is not simply converting Matthew's talents into either denarii or minae. The reason that Luke uses denarii in Luke 7:40–43 is that the common

source used denarii and was found in the pre-Matthean version of Matthew 18:23–35 and was then changed by Matthew to talents.<sup>38</sup>

Lastly, Luke would have used *παρεκάλει* in Luke 7:42, as in the source material, but Luke's Christology has a God who will show grace to you even before or even without you having to beseech him.<sup>39</sup>

Therefore, Luke could not have borrowed this phrase from Matthew (if we accept that he would be borrowing from canonical Matthew) because Matthew changed certain aspects of his parable to reflect his Christology where Luke retained the source terms and details. I argue that this saying goes back to the historical Jesus and was encapsulated in a written source common to both Matthew and Luke—therefore, Q.

The resulting observations and conclusions are similar to De Boer's. While I agree with De Boer's pre-Matthean text, I disagree with De Boer's interpretation of Matthew's motives for redacting the text. In the pre-Matthean source rather than a king, as De Boer argues, we have a pre-Matthean character, simply a person.<sup>40</sup> Therefore, Luke 7 corroborates that the pre-Matthean creditor was simply a person and that Matthew has redacted βασιλεύς into the text in order to treat the financial crisis of 33 C.E. In the same way, the currency used in Luke 7 is denarii rather than talents. Therefore, it is possible that the pre-Matthean version used denarii and not talents, but the crisis led him to exaggerate the size of the debt.<sup>41</sup>

### Methodology of Appendices

In order to highlight the rarity of the use of the figure 10,000 talents, I have collected data from papyrological sources. The papyrological sources are meant to serve as a control of what prices really were during the time period. I have also collected data from Josephus and Plutarch. The effect is to compare figures between documentary evidence and literary evidence in order to analyze the tendency of literary authors to inflate prices. If we can show that Josephus and Plutarch use unreasonably large amounts compared to the papyri, then perhaps we can conclude that they have inflated their accounts. And if Plutarch and Josephus inflate their accounts then perhaps we can conclude that Matthew also felt free to inflate the amounts in his account.

38. De Boer, "Ten Thousand Talents?" 227–29.

39. See Luke 15:11–32 for an example of Luke's model of grace.

40. De Boer, "Ten Thousand Talents?" 229–30.

41. De Boer, "Ten Thousand Talents?" 228–32.

Appendix 1 shows all useful occurrences of the word  $\tau\acute{\alpha}\lambda\alpha\nu\tau\omicron\nu$  in the papyri listed in papyri.info from 100 B.C.E. to 170 C.E.<sup>42</sup> Appendix 1.1 is a statistical analysis of the data in Appendix 1. It shows that the average talents per occurrence of the word is 47 talents (34.6 talents without an outlier).<sup>43</sup> It also shows the median (2  $\frac{2}{3}$  talents), the mode (1 talent) and the range (9,999 talents; 3,169 talents without an outlier). Appendix 1.2 is a graph of useful occurrences of the word  $\tau\acute{\alpha}\lambda\alpha\nu\tau\omicron\nu$  in the papyri. Both 10,000 and 4,166  $\frac{2}{3}$  is set off to the far right of the graph in order to show relation between Matthew's  $\mu\upsilon\tau\iota\omega\nu$   $\tau\acute{\alpha}\lambda\alpha\nu\tau\omicron\nu$  and the papyrological data.

Appendix 2 shows all useful occurrences of the word  $\tau\acute{\alpha}\lambda\alpha\nu\tau\omicron\nu$  in the entire corpus of Josephus as found in the *Thesaurus Linguae Graecae*. Appendix 2.1 is a statistical analysis of the data in Appendix 2. It shows that the average talents per occurrence of the word is 1,888.8 talents. It also shows the median (300 talents); the mode (100 talents); and the range (99,999 talents). Appendix 2.2 is a graph of all useful occurrences of the word  $\tau\acute{\alpha}\lambda\alpha\nu\tau\omicron\nu$  in the entire corpus of Josephus. Again, both 10,000 and 4,166  $\frac{2}{3}$  is set off to the far right of

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42. By useful I allow that I may have omitted some occurrences that were repetitive or redundant. For example, in most papyri the amount of a certain item is repeated in longhand and then in shorthand. Therefore, I only include that number once, even though it technically appears twice. I have chosen the parameters of 100 B.C.E. to 170 C.E. based on the current understanding of Rome's economic history. Prices fluctuated normally from 14 C.E. to 170 C.E., but then prices increased dramatically. Therefore, any prices from post-170 C.E. may not be used to inform prices before 170 C.E. Peter van Minnen attributes this spike in prices to the Antonine Plague: "Next comes the doubling of prices in Egypt in the period AD 160–90, somehow caused by the Antonine Plague, but again with affecting the economy much." Peter van Minnen, "Money and Credit in Roman Egypt," in *The Monetary Systems of the Greeks and Romans* (ed. W. V. Harris; Oxford: Oxford, 2008), 226–27.

A weakness of this approach is that I have not sought to include data by searching for the word  $\delta\rho\alpha\chi\mu\acute{\eta}$ . As there was no such coin as a talent in the ancient world, but rather simply a large amount of  $\delta\rho\alpha\chi\mu\acute{\alpha}\iota$  that made up a talent, all of the occurrences of the word talent are in fact huge collections of  $\delta\rho\alpha\chi\mu\acute{\alpha}\iota$ . Therefore, a complete search for evidence of the talent would also include searching for large amounts of  $\delta\rho\alpha\chi\mu\acute{\alpha}\iota$  and dividing the figure by 6,000 to obtain the number of talents. This search would be exhaustive and extremely lengthy. Also, this data would simply dwarf the already small number because if the number of  $\delta\rho\alpha\chi\mu\acute{\alpha}\iota$  were too large then it would be converted into talents (much like in America we would say 75 cents, and perhaps even 125 cents, but would never say 562 cents—we would rather say \$5.62. Similarly, the papyrus often reads 4,000  $\delta\rho\alpha\chi\mu\acute{\alpha}\iota$  and even 12,000  $\delta\rho\alpha\chi\mu\acute{\alpha}\iota$  but most often would convert 100,000  $\delta\rho\alpha\chi\mu\acute{\alpha}\iota$  to 16  $\frac{2}{3}$  talents).

43. The outlier is from SB.6.9017. This enigmatic ostrakon is dated from 300 B.C.E. to 200 C.E. It employs the use of the word  $\mu\upsilon\tau\iota\omicron\varsigma$  and is therefore suspect concerning whether the amount should be read as 10,000 or as "zillion." Also, the value could mean very different amounts at different times due to the large date range of this ostrakon: if it was written towards the end of its date range of 200 C.E., then 10,000 talents is not a very shocking number due to the inflation that occurred after the Antonine plague. Truly, this figure should probably be thrown out altogether, but for the sake of scholarly integrity I have retained it.

the graph in order to show relation between Matthew's μυρίων τάλαντων and Josephus' data.

Appendix 3 shows all useful occurrences of the word τάλαντον in the entire corpus of Plutarch as found in the *Thesaurus Linguae Graecae*. Appendix 3.1 is a statistical analysis of the data in Appendix 3. It shows that the average talents per occurrence of the word is 3,100 talents. It also shows the median (100 talents); the mode (1 talent); and the range (199,999 talents). Appendix 3.2 is a graph of all useful occurrences of the word τάλαντον in the entire corpus of Plutarch. Again, both 10,000 and 4,166 2/3 is set off to the far right of the graph in order to show relation between Matthew's μυρίων τάλαντων and Plutarch's data.

Appendix 4 is a graph of the average talents per occurrence of the word τάλαντον in the papyri, Josephus, and Plutarch.

### *Analysis of Data*

In considering the papyrological data, a word of warning is in order from AnneMarie Luijendijk:

Just as literary texts have their biases, so do papyri. In general the activities of the propertied classes make up the written record, and specifically, they constitute the kinds of documents and social transactions that we study here. Property registration, acquisition of land, and marriage presuppose a certain level of material well-being, which excluded many people in antiquity (if not the majority).<sup>44</sup>

With Luijendijk's caution in mind, we come to the conclusion that the results of the data gathered would be even smaller if all classes were represented in the written record. Roger Bagnall agrees with Luijendijk's caution, noting that at times in the papyri we find extreme numbers like robes that cost two talents. He agrees with Luijendijk that this is because the wealthy in fact do have robes that cost two talents but that this figure is not indicative of what an average robe would have cost in the ancient world.<sup>45</sup>

44. AnneMarie Luijendijk, *Greetings in the Lord: Early Christians and The Oxyrhynchus Papyri* (Harvard Theological Studies 60; Cambridge, Mass.: Harvard, 2008), 3.

45. "Every papyrologist will have encountered prices for clothing and other products of weaving that seem relatively high. Even apart from some of the high-luxury goods we encounter, it was not unusual to have a chiton or mantle cost the equivalent of three or four artabas of wheat, several months' food for an adult. How could people afford to clothe themselves?"

"There are two explanations that in my opinion are the most probable, and they do not exclude one another. The first is that papyrus documents, especially the private letters, that are our sources of information for these prices were mostly produced by the wealthy . . . Papyrologists have generally assumed, much too easily, that we meet average people in the papyri, but this is surely untrue . . . It is therefore not surprising that we find people

Are we able to determine from the given data that Matthew inflates numbers and amounts? In relation to our parable perhaps this question is moot: it does not appear that Matthew is purposely inflating the account without a source but rather he inflates a pre-Matthean source, which may have been something like  $\mu\upsilon\rho\acute{\iota}\omega\nu$  denarii to  $\mu\upsilon\rho\acute{\iota}\omega\nu$   $\tau\alpha\lambda\acute{\alpha}\nu\tau\omega\nu$ , in order to comment on the financial crisis of 33 C.E. Whether we accept  $\mu\upsilon\rho\acute{\iota}\omega\nu$   $\tau\alpha\lambda\acute{\alpha}\nu\tau\omega\nu$  to mean 10,000 talents or 4,166  $2/3$  talents, this number is still much larger than numbers normally found in the papyrological data. The relevant question becomes, is Matthew comfortable with taking a previous source and inflating the number for any reason?

One possible answer is that Matthew's account, and those of Josephus and Plutarch, deal with *royal* amounts and are therefore understandably higher than receipts and letters of even the wealthy in Egypt's papyri. While this explanation is indeed valid, I feel that the problem is slightly more nuanced. Are we to accept that David truly raised 100,000 talents (Jos., *Ant.* 7.14.2) in order to build the temple? I think there must be some middle ground. While accounts of kings are to be expected to have higher numbers, I do not think that they were historically as high as they appear in literary texts.

Josephus is often blamed for inflating the numbers in his account.<sup>46</sup> Because Matthew and Josephus were contemporaries and possibly had similar

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buying expensive clothing." His second point describes how in modern society we are used to everyday items like clothing being rather inexpensive. Bagnall argues that it was not so in antiquity and that clothing and other essential items were indeed quite expensive in comparison to their homes and wages. Roger Bagnall, *Early Christian Books in Egypt* (Princeton: Princeton, 2009), 63–64.

46. Paul L. Maier notes concerning Josephus' account of the creation and the flood that "Josephus is proud of the fact that his great historical source, Moses, was born 'two thousand years ago,' thus c. 1900 B.C. since Josephus wrote just before A.D. 100. In fact, this is an impossible dating for Moses' birth since even the earliest chronologies of the Exodus, led by Moses, place it 500 years later. *Inflated numbers, however, are a common malaise among ancient historians*, and Josephus probably intended to demonstrate the remarkable antiquity of the Hebrews here in comparison to a Rome which, though in command of the Mediterranean, was a mere seven or eight centuries old." Paul L. Maier, *Josephus: The Essential Works* (Grand Rapids: Kregel, 1988), 23, emphasis added. Also, "The second specific charge against Luke's accuracy is related to his use of numbers in the case of the number of the Egyptian's band of 4,000 (21:38). The ancient historian Lysias also mentioned an Egyptian terrorist with 4,000 men, but Josephus said he had 30,000 men. *But in this instance Luke should be preferred over Josephus since Josephus had a well-demonstrated tendency to inflate numbers.*" Andreas J. Köstenberger, L. Scott Kellum, and Charles Quarles, *The Cradle, the Cross, and the Crown: An Introduction to the New Testament* (Nashville: B&H Publishing Group, 2009), 342, emphasis added. Bloom comments after describing the large numbers of troops in Josephus, *Wars*, 2 that "these arbitrary, highly inflated numbers are presumably fabricated to match the numbers that Rome ultimately fielded in their Judaeian campaigns so that it would not seem that they enjoyed a walkover, thereby understating the Roman (Flavian) achievement." James J. Bloom, *The Jewish Revolts Against Rome, A.D. 66–135: A Military Analysis* (Jefferson, NC: McFarland & Company, 2010), 95. Also, Ben Witherington

backgrounds and cultures, then perhaps we can compare Josephus' redactional tendencies with those of Matthew. It follows that if Josephus noticeably inflates numbers then perhaps Matthew would do so as well. Whiston notes a moment in *Antiquities* when Josephus is most likely inflating numbers: "Upon which he gave the guards every man five thousand drachmae a-piece" (Josephus, *Antiquities* 19.4.2). The normally superconservative Whiston uncharacteristically notes that

This number of drachmae to be distributed to each private soldier, five thousand drachmae, equal to twenty thousand sesterces, or one hundred and sixty-one pounds sterling, seems much too large, and directly contradicts Suetonius, ch. 10., who makes them in all but fifteen sesterces, or two shillings and four pence. Yet might Josephus have this number from Agrippa, junior, though I doubt the thousands, or at least the hundreds, have been added by the transcribers, of which we have had several examples already in Josephus.

Here is just one example of many where Josephus may be inflating accounts.

Another may be found in Josephus' retelling of the birth of the Septuagint. Josephus largely relies upon the *Letter of Aristeas* but because "after Aristeas, circumstances changed and the *koine* of the third and second centuries b.c. did not reflect the literary tastes of the early Roman Empire, . . . Josephus therefore composed a paraphrase of it which takes into account the new situation."<sup>47</sup> At one point in the *Letter of Aristeas*, the Jewish slaves are freed and their owners are given 20 drachmai (*Letter of Aristeas*, 20). Josephus, in paraphrasing this text, wrote 120 drachmai (Josephus, *Antiquities*, 12.25). This inflation may be similar to the inflation we see in Matthew 18, and Josephus' motives may be similar to those of the author of Matthew. It seems as though Josephus inflates this number in order to make king Ptolemy II Philadelphus, who commissioned the translation of the Septuagint, appear more benevolent. If he frees the slaves with a higher amount, then he is a more benevolent ruler and therefore the Septuagint which he commissioned is more likely to be divinely inspired. Pelletier agrees:

La majoration de vingt drachmes en cent vingt drachmes montre que Josephus a voulu voir là non pas une simple indemnité, mais le remboursement du prix intégral de chaque esclave.

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echoes, speaking of a boat described by Josephus carrying some 600 persons in *Vita* 15, "Is this another example of Josephus's inflated numbers?" Ben Witherington, *The Acts of the Apostles: A Socio-Rhetorical Commentary* (Cambridge: Eerdmans, 1998), 773, see also 235.

47. André Pelletier, "Josephus, the Letter of Aristeas, and the Septuagint," in *Josephus, the Bible, and History* (ed. Louis H. Feldman and Gohei Hana; Detroit: Wayne State University Press, 1989), 102-03.

La fin de la phrase est modifiée par Josèphe dans un sens qui laisse au premier plan les maîtres dépossédés. Il insiste sur le fait qu'ils touchaient le prix de chaque esclave même en bas âge, en s'autorisant des ordres donnés par le roi. Rapprochés de la majoration de la dépense totale, ces mots montrent une intention apologétique de Joseph: les maîtres à qui on a enlevé leurs esclaves juifs n'ont pas été lésés et ils avaient pour garantie de leurs droits les ordres du roi lui-même.<sup>48</sup>

In Josephus' account, the king is more benevolent and is therefore more chosen by God. Josephus' account apologetically presents Ptolemy II in a positive light in order to make him seem an instrument of God.

We see a very similar phenomenon in Matthew 18. While the pre-Matthean text most likely had a much smaller number, possibly  $\mu\upsilon\rho\acute{\iota}\omega\nu$  denarii, Matthew inflates the account to condemn Tiberius while at the same time making God appear more benevolent. Matthew writes this parable based on a pre-Matthean text. He inserts the king, who at first represents Tiberius but later in the story will represent God: Tiberius in the historical, what-actually-happened sense (a king gave out enormous loans) and God in what-should-have-happened sense (this king, and we all, should forgive). Therefore, the king in Matthew does indeed represent both Tiberius and God at the same time: Tiberius in what actually happened and God in what should have happened.

While it may seem as my identification of who the king/lord in Matthew 18 represents is ambiguous and performs exegetical gymnastics in order to have the parable fit my new reading, I am not the first to recognize that the identification of Matthew's king/lord is ambiguous. As cited above, Carter comments: "While God is not like this king, in one aspect, and one aspect only [the conclusion of the parable in v. 35], God *is* like the king. Like the king, God gets justifiably angry when the divine will is constantly ignored and severely punishes the one who does not forgive. The king is and is not God." In addition

48. André Pelletier, *Flavius Josèphe adaptateur de la lettre d'Aristée: une réaction attisante contre la Koinè* (Paris: Klincksieck, 1962), 69. See also page 50 for a discussion of the price of slaves at that time period: "Dans ces conditions, la fameuse indemnité de vingt drachmes par tête est une invention d'Aristée, qui trahit sa préoccupation de nous montrer un souverain libéral, soucieux de compenser au moins en partie les dommages qu'entraîne pour les particuliers l'exécution de ses ordonnances. En habile pasticheur, pour fixer un taux vraisemblable, il choisit celui d'une taxe fiscale sur cette sorte de marchandise. Josèphe a fait un pas de plus dans le même sens: une simple indemnité lui semble, de la part d'un Philadelphie, bien mesquine encore. Le procédé le plus libéral, à son avis, est le rachat à un prix « raisonnable ». Rien n'assure que Josèphe ait en outre recherché des indications précises sur le « cours » des esclaves au IIIe siècle; ni non plus qu'il se soit contenté des « cours » de son propre temps. Toujours est-il que ses 120 drachmes paraissent tout à fait acceptables d'après ce que nous savons maintenant du prix des esclaves au IIIe siècle avant Jésus-Christ, s'il s'agissait d'un rachat pur et simple et non d'une indemnité. Seulement, a « forcer » ce trait de libéralité, Josèphe ne s'expose-t-il pas à faire trop beau?" Pelletier, *Flavius Josèphe*, 50. See also Johnson, *Economic Survey of Ancient Rome*, 277–86.

to the king's representing God when the king is spoken of in a positive light and representing Tiberius when being spoken of in a negative light, this parable should be read with multiple layers. The king represents the benevolent nature of God in forgiving huge debts which he forgives and then forgets but the king also represents Tiberius and his "benevolent" loans, which were intended only to further entrap the debtor.<sup>49</sup>

### Financial Crisis of 33 C.E.

Matthew seems to have redacted the original source material to incorporate into Jesus' parable the impact of the major financial crisis of 33 C.E. that occurred during the reign of the emperor Tiberius.<sup>50</sup> A growing problem with the shortness of credit due to massive, unsecured loans came to a head in 33 C.E. Although Roman law had required that such large loans be secured with property in Italy, many in the governing class had ignored these requirements. Jesus, foreseeing the precursors to the financial crisis, may have given a parable about the wise use of wealth similar to the parable found in Luke 7. Matthew then reappropriated the parable to directly condemn both the financial crisis of 33 C.E. and Tiberius' actions during the crisis.

Tacitus, Suetonius, and Dio describe the crisis and its causes, as well as relate how Tiberius himself sought to remedy the problem by loaning money to large landowners from his private accounts.<sup>51</sup> Tacitus' account is the longest of the three and describes how the wealthy class ignored laws against charging

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49. Carter comments on the king's duplicitous benevolence (the king represents a Roman emperor in his scenario): "the king's 'pity' is not of this kind. His decision is calculated for his own benefit. It does not improve the slave's life. In fact, the slave is now even more indebted to him and more easily controlled. His valuable skills and network are not lost to the king so he can accomplish the king's will. And the king has shown magnanimity to at least some of his subjects in not pursuing the amount. But he'll be able to raise other amounts by other means. The king's act is calculated and self-serving, the momentary (v. 34) act of a tyrant." *Margins*, 373.

50. For thorough introductions to the crisis, see Tenney Frank, "The Financial Crisis of 33 A.D.," *AJP* 56 (Oct. 1935): 336-41; see also Michael Crawford, "Money and Exchange in the Roman World," *JRS* 60 (1970): 40-48; Cosmo Rodewald, *Money in the Age of Tiberius* (Manchester: Rowman and Littlefield, 1976), 1-17; Barbara Levick, *Tiberius the Politician* (London: Thames and Hudson, 1976), 133; and M. K. Thornton and R. L. Thornton, "The Financial Crisis of A.D. 33: A Keynesian Depression?" *The Journal of Economic History* 50.3 (Sept. 1990): 655-62.

51. Rodewald notes that by the time of Tiberius the *fiscus* and the *aerarium* were not clearly distinguished: "Naturally enough, the two terms, like the two things, gradually became fused. As Brunt says (91), citing *Ann.* 6.2, 'already to Tacitus the distinction was unimportant', but in Tiberius' time it had surely not yet 'ceased to be clear which funds were public and which were private'; nor indeed does Brunt suggest this; as he says, the confusion grew 'after Augustus and by a process whose history can never be written.'" Rodewald, *Money in the Age of Tiberius*, 76. Perhaps it was precisely this gray area between the private and public funds that led to the financial crisis.

interest.<sup>52</sup> When the interest came to be abundantly egregious, the empire was forced against their will to enforce the law. But first Tiberius gave the perpetrators eighteen months to settle their accounts. There was then a shortage of money because this class began hoarding funds in order to settle their accounts. Then everyone began hoarding their money, which subsequently escalated the money shortage. Finally, Tiberius lent 100,000,000 sesterces, or 4,166  $\frac{2}{3}$  talents, in order to quench the shortage. Thereafter, borrowers could receive interest free loans using their land as collateral.

Dio's account is not as long but contains details that Tacitus omits.<sup>53</sup> Dio includes Nerva's reaction to Tiberius' enforcement of the law against interest.

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52. Tacitus, *Annales*, 6.16–17: "A powerful host of accusers fell with sudden fury on the class which systematically increased its wealth by usury in defiance of a law passed by Caesar the Dictator defining the terms of lending money and of holding estates in Italy, a law long obsolete because the public good is sacrificed to private interest. The curse of usury was indeed of old standing in Rome and a most frequent cause of sedition and discord, and it was therefore repressed even in the early days of a less corrupt morality. First, the Twelve Tables prohibited any one from exacting more than 10 percent, when, previously, the rate had depended on the caprice of the wealthy. Subsequently, by a bill brought in by the tribunes, interest was reduced to half that amount, and finally compound interest was wholly forbidden. A check too was put by several enactments of the people on evasions which, though continually put down, still, through strange artifices, reappeared. On this occasion, however, Gracchus, the praetor, to whose jurisdiction the inquiry had fallen, felt himself compelled by the number of persons endangered to refer the matter to the Senate. In their dismay the senators, not one of whom was free from similar guilt, threw themselves on the emperor's indulgence. He yielded, and a year and six months were granted, within which every one was to settle his private accounts conformably to the requirements of the law. Hence followed a scarcity of money, a great shock being given to all credit, the current coin too, in consequence of the conviction of so many persons and the sale of their property, being locked up in the imperial treasury or the public exchequer. To meet this, the Senate had directed that every creditor should have two-thirds of his capital secured on estates in Italy. Creditors however were suing for payment in full, and it was not respectable for persons when sued to break faith. So, at first, there were clamorous meetings and importunate entreaties; then noisy applications to the praetor's court. And the very device intended as a remedy, the sale and purchase of estates, proved the contrary, as the usurers had hoarded up all their money for buying land. The facilities for selling were followed by a fall of prices, and the deeper a man was in debt, the more reluctantly did he part with his property, and many were utterly ruined. The destruction of private wealth precipitated the fall of rank and reputation, till at last the emperor interposed his aid by distributing throughout the banks a hundred million sesterces [this converts to 25,000,000 denarii or 4,166 talents and 4,000 denarii or 4,166  $\frac{2}{3}$  talents], and allowing freedom to borrow without interest for three years, provided the borrower gave security to the State in land to double the amount. Credit was thus restored, and gradually private lenders were found. The purchase too of estates was not carried out according to the letter of the Senate's decree, rigour at the outset, as usual with such matters, becoming negligence in the end." Tacitus, *The Histories and The Annals* (trans. by Alfred Church and William Brodribb; New York: Modern Library, 2003).

53. "Nerva, who could no longer endure the emperor's society, starved himself to death, chiefly because Tiberius had reaffirmed the laws on contracts enacted by Caesar, which were sure to result in great loss of confidence and financial confusion, and although Tiberius repeatedly urged him to eat something, he would make no reply. Thereupon

Nerva starved himself to death because he foresaw the negative impact of enforcing this law. According to Dio, it was Nerva's obstinacy that led Tiberius to lend the sesterces. He also adds that Tiberius put the worst offenders to death.

Lastly, Suetonius, includes the event in his history; largely agreeing with Tacitus' account.<sup>54</sup> Suetonius sees Tiberius' lending as a display of generosity but describes how this generosity was forced upon him by the clamor of the people.

These three historical accounts relate the financial crisis of 33 C.E. Frank Tenney harmonizes all three accounts in modern English.<sup>55</sup> The exact cause of the crisis is debated.<sup>56</sup> It seems that while Augustus spent lavishly, he had to reduce his expenditures later in his reign, and Tiberius, cautious in financial matters, reduced spending further, leading to charges of stinginess and

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Tiberius modified his decision regarding loans and gave one hundred million sesterces to the public treasury, with the provision that this money should be lent out by the senators without interest to such as asked for it; and he further commanded that the most notorious of those who were bringing accusations against others should be put to death in a single day. And when a man who had been a centurion desired to lodge information against someone, he forbade anyone who had served in the army to do this, although he allowed the knights and senators to do so." Laciuss Cassius Dio Cocceianus, *Historia Romana* (trans. by Earnest Cary; LCL; Cambridge: Harvard University Press, 1968), 58.21.4–6.

54. "[Tiberius] showed generosity to the public in but two instances, once when he offered to lend a hundred million sesterces without interest for a period of three years, and again when he made good the losses of some owners of blocks of houses on the Caelian mount, which had burned down. The former was forced upon him by the clamour of the people for help in a time of great financial stress, after he had failed to relieve the situation by a decree of the senate, providing that the money-lenders should invest two-thirds of their property in land, and that the debtors should at once pay the same proportion of their indebtedness; and the latter also was to relieve a condition of great hardship." Suetonius, *Tiberius*, (trans. J.C. Rolfe; LCL; Cambridge: Harvard University Press, 1913–1970), 48.1.

55. "Julius Caesar's laws on usury and on the amount of Italian land to be possessed by lenders had been disregarded for a long time and that when in 33 A. D. the courts decided to take cognizance of cases under these laws, many citizens were brought to court. The praetor, disturbed by the number of cases, referred the matter to the Senate and the Emperor, who decided to allow the culprits a period of eighteen months in which to adjust their affairs in accordance with the law . . . . The order to adjust affairs in eighteen months 'brought about a scarcity of money,' partly because loans were called at once, partly because 'recent confiscations had already brought much of the circulating medium into the Fiscus' (Tac., Ann. VI, 17). To meet this scarcity the Senate ordered lenders to invest two-thirds of their capital in Italian lands (perhaps this was a re-enactment of Caesar's law of 49 B.C.). This action had disastrous effects because it hurried the calling in of loans and the decline of real estate values, whereas reinvestment was postponed in view of the prospect of finding better bargains in a falling market. Finally the Emperor arranged, through a banking commission of five senators acting for the Treasury, to lend to land-owners in distress a hundred million sesterces without interest for a period up to three years. This apparently ended the crisis." Frank, "Financial Crisis," 336–37.

56. The whole of Frank's article is extremely useful for the subject. Frank, "Financial Crisis," 336–41; see also Crawford, "Money and Exchange," 40–48; Rodewald, *Money in the Age of Tiberius*, 1–17; Levick, *Tiberius*, 133; and Thornton and Thornton, "A Keynesian Depression?" 655–62.

hoarding.<sup>57</sup> This took money out of the economy, exacerbating the problem that began when unsecured debts were called in, removing even more money from circulation.

*Precursors to the Financial Crisis of 33 C.E.*

While the historical Jesus was probably not alive during the financial crisis of 33 C.E., he surely lived through and might have felt the precursors to the actual crisis. Barbara Levick describes the precursors leading up to the crisis, starting in 10 B.C.E. and continuing until when the actual crisis broke out in 33 C.E.<sup>58</sup> She describes how “the booty of Egypt” kept the Roman economy afloat

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57. Frank, “Financial Crisis,” 337–38, 339–40: “During his first twenty years Augustus poured out new money very lavishly. In 30 B.C. he possessed himself of the royal treasures of Cleopatra. From this he paid out some 600,000,000 sesterces for Italian land for his discharged veterans; he lavished large sums on the populace of Rome; he repaired all the roads of Italy and the streets of Rome at great cost; he restored 82 temples and built many new ones; he aided many cities of Italy by gifts of aqueducts, public baths, temples, and fora. I have elsewhere estimated the sums that flowed out to the public in 30–27 B.C. from this source at about one thousand million sesterces. This seems to have been more than twice the normal annual budget of the state. Naturally prices rose decidedly, and interest rates fell from 12% to 4% (Dio, II, 21). As Suetonius puts it (Aug. 41) ‘when he brought the royal treasures of Egypt to Rome money became so abundant that the rate of interest fell and the value of real estate rose greatly.’ An era of prosperity followed of which many cities of Italy give proof in extensive public and private building operations. Doubtless many of the new fortunes of the period had their source in the increasing real estate values and in the rapid expansion of cities due to easy credits, increased circulation, and the sense of security in property-holding that came with the re-establishment of a firm peace . . . We do know that Augustus spent far less in public buildings and on games in his later years than in his early ones, and that Tiberius was constantly accused of stinginess. At his death it was found that he had stored up 2,700,000,000 sesterces [112,500 talents] in his treasury. In these later years the army of the frontier required the heaviest public expenditure, and most of the money that went to the frontier was probably spent far from Italy. Moreover, the provinces were now secure, so that large investments were being made by Romans in Asia, Egypt, Spain, Gaul, and Africa. In time, of course, these investments would bring returns to Rome, but for the present the outward flow doubtless overbalanced the returns. Furthermore the Augustan prosperity very greatly encouraged the importation of luxuries to Rome. It is an old story that home industry and commerce profited far less from the early Augustan prosperity than did those of remote regions—from Spain to India. The old landed aristocracy took no interest in industry; they continued to invest in land and to spend their surplus on the articles turned out by foreign producers. This outflow of gold and silver had reached dangerous proportions by the days of Pliny, but it was considerable even in the early Empire.” Also Levick, *Tiberius*, 133: “Certainly shortage of currency was a factor in the financial crisis of AD 33 . . . It might have been more advantageous to the Roman economy if Tiberius had hoarded less . . . Even more disquieting is the possibility that shortage of bullion led Tiberius to take an interest in other men’s money and property, even to the point of having charges brought against them so that he might confiscate their wealth or its source (mines).”

58. “The booty of Egypt lubricated the Roman economy for twenty years. After about 10 BC there are signs of a shortage of cash, aggravated in Italy because silver was exported to pay for Oriental luxuries, spices and silk. This economic fact, as well as dislike of the pressure to keep up with their peers, which could lead individuals into debt and criminal

for twenty years, but then in 10 B.C.E. there was a shortage of money in the Roman empire. She notes that donations of silver and gold in the year 16 or 31 C.E. may have been intended to help the economy of the empire. Economic backlashes in 22 C.E. led some to question whether the senate should use tables of gold in their meetings. She then cites Tacitus' account of when Tiberius confiscated other men's wealth in 24 C.E., 32 C.E., and 33 C.E. Again, while Jesus probably was not alive during the actual financial crisis in 33 C.E., he surely lived through and possibly felt the precursors in 22 C.E. and 24 C.E. Tacitus portrays Tiberius as giving loans of impossible amounts solely so that he could later confiscate the property of the debtors and thus gain more land for the empire or even for his own accounts. It is possible that Jesus may have heard the news of these confiscations in Italy and be reacting to the atrocious misuse of office by Tiberius. Indeed, M. K. and R. L. Thornton comment, "The crisis must have made a tremendous impression on the world at the time; otherwise, the three great historians of the period (Tacitus, Suetonius, and Dio) would not have highlighted it. Ancient writers were not commonly interested in economics."<sup>59</sup> Jesus would be understandably agitated with Tiberius for his actions. Again, Levick writes, "Even more disquieting is the possibility that shortage of bullion led Tiberius to take an interest in other men's money and property, even to the point of having charges brought against them so that he might confiscate their wealth or its source (mines)."<sup>60</sup> This is the same Jesus who surely condoned John the baptist's teaching:

And the crowds asked him, "What then should we do?" In reply he said to them, "Whoever has two coats must share with anyone who has none; and whoever has food must do likewise." Even tax collectors came to be baptized, and they asked him, "Teacher, what should we do?" He said to them, "Collect no more than the amount prescribed for you." Soldiers also asked him, "And we, what should we do?" He said to them, "Do not extort money

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conspiracy, may lie behind the moral arguments against the wearing of silk by men and the use of gold at table which were heard in the Senate near the beginning of Tiberius' principate and again in 22. Even more disquieting is the possibility that shortage of bullion led Tiberius to take an interest in other men's money and property, even to the point of having charges brought against them so that he might confiscate their wealth or its source (mines). The first time that Tacitus notices the phenomenon is in AD 24, on the conviction of C. Silius; then came the property of Sejanus, transferred to the Fiscus at the beginning of 32, and the gold and copper mines of Sex. Marius, the richest man in Spain, sequestered for the Princes in 33, which happens to be the year of the financial crisis." Levick, *Tiberius*, 133.

59. Thornton and Thornton, "Keynesian Depression," 655.

60. Levick, *Tiberius*, 133. Herzog understands the king of Matthew 18 to be a typical agrarian ruler. He describes an agrarian ruler's possible actions: "Once he had achieved the kingship, the resources of the state were his possession to plunder for his gain. The ruler stood at the apex of an authoritarian system, above the law and beyond most restraints." Herzog, *Parables*, 136. Herzog's reconstruction of the governing style of the king in our parable sounds very much like what Tiberius actually did.

from anyone by threats or false accusation, and be satisfied with your wages” (Luke 3:10–14).

After seeing the large sums of money owed to the empire and the subsequent confiscation of property by Tiberius, Jesus reacted by giving a parable concerning the wise use of wealth, a parable that possibly closely resembles that in Luke 7:40–43. By this interpretation, Jesus seemed to want all to know that Tiberius' actions were not acceptable in the eyes of God. Jesus was teaching that *his* disciples forgive men of their trespasses, even monetary trespasses, rather than throwing them in jail. He taught that God, the heavenly king, does indeed forgive and is worthy to be loved, unlike the earthly king Tiberius.

A more likely scenario is that Matthew, writing some 35–40 years later, inserts the financial crisis of 33 C.E. into the mouth and parable of Jesus. Matthew seems to reappropriate the pre-Matthean text to allude to Tiberius. Whereas Jesus spoke with possible allusion to Tiberius, since Tiberius was not in power when Matthew wrote his gospel, Matthew could more openly criticize the corrupt despot.

#### *A Closer Look at μυρίων ταλάντων*

Tiberius gave out loans of 100,000,000 sesterces, or 25,000,000 denarii, which equals 4,166 talents and 4,000 denarii. Matthew reacts to this “generous” loan by writing a parable about μυρίων ταλάντων. Gundry rightly points out that μυρίων ταλάντων more accurately means “tens of thousands of talents, which because of the indefinite plural of the highest number used in reckoning cannot be calculated and therefore means ‘zillions.’”<sup>61</sup> Therefore, in the ancient world 4,166 talents and 4,000 denarii could indeed be zillions of talents.

The scribe (or the tradition of the scribe) of Codex Sinaiticus writes πολλῶν (many) in place of μυρίων in this verse. Since no papyri containing this exact verse have been uncovered we are left only with the uncial codices—Sinaiticus arguably being the earliest and best codex. Therefore, it is possible that the original reading of this verse was actually πολλῶν. If this is the case then later scribes came along, wanting to further hyperbolize the figure, and changed the figure to μυρίων. More likely, due to the preponderance of witnesses that the original reading was indeed μυρίων, the scribe of Sinaiticus (or his tradition) recognized the spirit of the text but questioned the finite number—perhaps realizing the double meaning of μυρίων—and replaced it with

61. Gundry, *Matthew*, 373. See also Hagner, *Matthew*, 538: “The use of μύριοι, ‘myriad’ or ‘ten thousand,’ which itself could mean ‘beyond number,’ is a deliberate hyperbole pointing to a debt that was so high it was practically incalculable.” The *Oxford English Dictionary* defines “zillion” as “a very large but indefinite number.”

πολλῶν. This manuscript tradition realized that the meaning of μυρίων was in fact zillions rather than 10,000.

There are many places in ancient literature where the word μύριων should probably be better translated as zillions or “countless” rather than 10,000. In fact, the primary definition of μυρίος is “numberless, countless, infinite.”<sup>62</sup> A simple scan of the LSJ gives “countless” examples, but here I highlight an example from Josephus that Whiston translates thus: “Now at this time there were ten thousand other disorders in Judea” (Josephus, *Antiquities*, 17.10.4). Obviously Josephus could not have known, or bothered to count, the exact number disorders in Judea. Of course, Josephus is speaking hyperbolically to emphasize the countless number of disorders in Judea at the time. In this case, “countless” is a better translation of μύριων.

### *Matthew's Reaction to Empire*

If Matthew is indeed openly criticizing Tiberius and his actions, it would not be the first time that we see Matthew criticizing the Roman empire. Warren Carter has published numerous works demonstrating Matthew's reaction against empire.<sup>63</sup> In *Matthew and Empire*, Carter specifically analyzes six pericopae (Jesus' salvific role in Matthew 1:21; Isaiah in 1:23 and 4:15–16; the yoke in 11:28–30; taxes in 17:14–27; and Jesus' interaction with Pilate in 27:11–26) which illustrate Matthew's reaction against Rome. Carter notes that “Matthew's Gospel contests and resists the Roman Empire's claims to sovereignty over the world. It sustains an alternative community of disciples to Jesus in anticipation of the coming of God's Empire over all things, including the destruction of Rome's empire.”<sup>64</sup> The whole of Carter's *Matthew and Empire* and other works are instructive on the issue of Matthew reacting to Roman occupation. For our purposes here, it is enough to note that Matthew does indeed oppose the Roman empire in numerous locations throughout his gospel. Our parable in Matthew 18:23–35 is simply one example. Concerning our

62. LSJ, μυρίος, 1154; BDAG, μύριοι/μυρίος, 661.

63. See, for example, his *Matthew and Empire: Initial Explorations* (Harrisburg, Pa.: Trinity Press International, 2001); “‘To Save His People from Their Sins’ (Matt 1:21): Rome's Empire and Matthew's Salvation as Sovereignty” in *Society of Biblical Literature 2000 Seminar Papers* (Society of Biblical Literature Seminar Papers 39; Atlanta: Scholars Press, 2000), 379–401; *Matthew and the Margins: A Socio-Political and Religious Reading* (JSNTSup 204; Sheffield, England: Sheffield Academic Press, 2000); “Paying the Tax to Rome as Subversive Praxis: Matthew 17:24–27,” *JSNT* 76 (Dec. 1999): 3–31; “Toward an Imperial-Critical Reading of Matthew's Gospel” in *Society of Biblical Literature 1998 Seminar Papers: Part One* (Society of Biblical Literature Seminar Papers 37; Atlanta: Scholars Press, 1998), 296–324.

64. Carter, *Empire*, 1. While Carter's *Empire* analyzes these six specific pericopae, his larger commentary on Matthew, *Matthew and the Margins*, treats the whole gospel.

parable specifically, Carter notes that it “evokes the familiar image of God as king, but the scenario of exploitive and oppressive reign which the parable evokes indicates that this figure cannot be God.”<sup>65</sup> If the figure cannot be God, according to Carter, then who could this king be? Carter continues, “While God is not like this king, in one aspect, and one aspect only [the conclusion of the parable in v. 35], God *is* like the king. Like the king, God gets justifiably angry when the divine will is constantly ignored and severely punishes the one who does not forgive. The king is and is not God.”<sup>66</sup> Our parable is commenting on how unlike God Tiberius is and how Tiberius, and emperors in general, should be like God. When the king acts positively he represents God, and when the king acts negatively he represents Tiberius. Carter explains that kings “are frequently presented negatively (1:6–11; 2 [Herod]; 6:29 [Solomon]; 10:18; 14:1–12 [Herod Antipas]; and especially 17:25), though both God (5:35 and Jesus (2:2) have been identified positively as kings.”<sup>67</sup> Carter also notes that the figure of 10,000 talents “evokes Rome’s action and reflects proverbial notions of the wealth of kings and of oppressive taxation.”<sup>68</sup> In our parable, Matthew is directly speaking out against Tiberius just as he often spoke out against Roman occupation in general.

### Conclusions of the New Reading

Perhaps with reference to the looming financial crisis, Jesus gave a parable concerning wise use of wealth in which he teaches to forgive others of their trespasses even in cases of monetary offenses. In it he told of two debtors who owed different amounts of money—one large, one small. Matthew, some forty years later, remembering the financial crisis that occurred sometime near Jesus’ ministry, may well have projected an even stronger allusion to Tiberius and his actions during the financial crisis into the original parable. He inflates what was probably *μυρίων δηναρίων* to *μυρίων ταλάντων* in keeping with the gigantic loans that were given by Tiberius during the financial crisis of 33 C.E. Matthew’s parable is what he hoped Tiberius would have done and, within a Christian context, what Tiberius *should* have done. Tiberius should have, as should all followers of Jesus, forgiven those who owed him—whether it be monetarily, socially, or in whatever manner. Matthew is teaching that Christians must forgive in order to be forgiven (see Matthew 6:12; Luke 11:4). The Lucan parallel shows us what the pre-Matthean text may have looked like.

65. Carter, *Margins*, 370–71.

66. Carter, *Margins*, 371; see 370–75.

67. Carter, *Margins*, 371.

68. Carter, *Margins*, 372.

The parallel with Tiberius and the financial crisis of 33 C.E. explains the use of the word δάνειον and gives a reason for the enormity of the loan. This reading solves the odd use of the word δάνειον and explains the relationship between the parallel material in Matthew 18 and Luke 7. The king in our parable stands both for God and Tiberius. He stands for Tiberius because of the amount of money lent and because Matthew wants to condemn Tiberius' actions. He stands for God in what the king actually did and what the author of the parable urges his readers to do. The fact that the slave, owing μυρίων ταλάντων, takes his fellow slave by the throat and threatens to sell him if he does not repay him the pittance of 100 denarii is better understood in light of a financial crisis when physical money was hard to come by no matter the amount. In relation to 4,166 2/3 talents, 100 denarii is nothing. But during a financial crisis, 100 denarii is still quite a bit. Matthew's μυρίων ταλάντων equals the *loans* given by Tiberius in the amount of 4,166 talents and 4,000 drachmai. This new reading of the parable finally solves why Matthew employs the word δάνειον in verse 27—because it truly was a loan that the slave could not repay. The papyrological data show that Matthew most likely inflated the number and would have felt free to do so as Josephus and Plutarch also did. Derrett comments, “The author, wishing to tell of kings, refers to kings people know.”<sup>69</sup> If the author of our parables wishes to tell of kings, then who better to choose than the current emperor, Tiberius himself?

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69. Derrett, *Law*, 36. Also, Hultgren: “Nevertheless, Palestine was under Roman rule, and kings known to the hearers and readers of the parable were not observant Jews. Parables that have kings as major figures within them—whether they be parables of Jesus or of the rabbis (and there are plenty in both cases)—can be expected to portray them in ways that the popular imagination supposed that they would act. As stock characters, they are typically wealthy, powerful, and ruthless. That is what kings are supposed to be, and if that were not the image desired, the storyteller should use a figure other than a king.” Hultgren, *Parables of Jesus*, 25.

Appendix 1  
Τάλαντον in the Papyri

Description	Amount	Date	Provenance	Catalog Number
Account	4 talents, 940 drachmai	400 B.C.E.-1 B.C.E.	Unknown	O.Leid. 26
Account	2 talents, 5065 drachmai	400 B.C.E.-1 B.C.E.	Unknown	O.Leid. 26
Account	2 talents, 4065 drachmai	400 B.C.E.-1 B.C.E.	Unknown	O.Leid. 26
Account	2 talents, 3565 drachmai	400 B.C.E.-1 B.C.E.	Unknown	O.Leid. 26
Receipt	2 talents, 3000 drachmai	400 B.C.E.-1 B.C.E.	Unknown	O.Leid. 36
Receipt	12 talents	400 B.C.E.-1 B.C.E.	Unknown	O.Petr.354
Land purchase	2 bronze talents	400 B.C.E.-1 B.C.E.	Thebes	P.Tor.10
Account	3,170 talents	325 B.C.E.-1 B.C.E.	Unknown	SB.14.12069
Note concerning money	3 talents, 1504 drachmai	323 B.C.E.-30 B.C.E.	Unknown	O.Ashm.shelt.48
Taxes	2 talents, 1760 drachmai	300 B.C.E.-100 B.C.E.	Tebtunis	P.Tebt.3.2.1063
Taxes	2 talents, 3485 drachmai	300 B.C.E.-100 B.C.E.	Tebtunis	P.Tebt.3.2.1063
Taxes	2 talents, 3700 drachmai	300 B.C.E.-100 B.C.E.	Tebtunis	P.Tebt.3.2.1063
Taxes	3 talents, 1300 drachmai	300 B.C.E.-100 B.C.E.	Tebtunis	P.Tebt.3.2.1063
Private letter	10,000 (μυρία) silver talents	300 B.C.E.-200 C.E.	Wadi Fawakhir	SB.6.9017

Official letter	100 bronze talents	200 B.C.E.-100 B.C.E.	Tebtunis	P.Tebt.3.1.728
Accounts	1 talent	200 B.C.E.-100 B.C.E.	Tebtunis	P.Tebt.3.2.891
Accounts	1 talent, 2000 drachmai	200 B.C.E.-100 B.C.E.	Tebtunis	P.Tebt.3.2.891
Accounts	5 talents, 2645 drachmai	200 B.C.E.-100 B.C.E.	Tebtunis	P.Tebt.3.2.891
Receipt for sowing	3 bronze talents, 2660 drachmai	200 B.C.E.-100 B.C.E.	Philadelphia	P.Tebt.3.2.993
Account of wine	48 talents	200 B.C.E.-100 B.C.E.	Tebtunis	P.Tebt.3.2.1069
List of men	1 bronze talent	200 B.C.E.-100 B.C.E.	Philadelphia	P.Tebt.3.2.1073
Wine; silver to bronze conversion	1 talent, 400 drachmai	200 B.C.E.-100 B.C.E.	Tebtunis	P.Tebt.3.2.1087
Wine; silver to bronze conversion	2 bronze talents, 1410 drachmai	200 B.C.E.-100 B.C.E.	Tebtunis	P.Tebt.3.2.1087
45 artaba wheat and 9 provisions	1 talent, 36 drachmai	200 B.C.E.-1 B.C.E.	Thebes	O.Wilck. 714
Cost of land	6 talents, 2010 drachmai	200 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2437
Cost of land	2,499 talents	200 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2437
Cost of land	1 talent, 3000 drachmai	200 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2437
Cost of land	3 talents, 3000 drachmai	200 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2437

Cost of land	2 talents, 3450 drachmai	200 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2437
Cost of land	1 talent, 5850 drachmai	200 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2437
Cost of land	1 talent, 4050 drachmai	200 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2437
Cost of land	2 talents, 1050 drachmai	200 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2437
Cost of land	3 talents, 2250 drachmai	200 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2437
Cost of land	21 talents, 4670 drachmai	200 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2437
Cost of land	2 talents, 4500 drachmai	200 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2437
Cost of land	2 talents, 570 drachmai	200 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2437
Cost of land	7 talents, 2100 drachmai	200 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2437
Cost of land	3 talents, 4000 drachmai	200 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2437
130 <i>arourai</i>	3 talents, 1500 drachmai	200 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2440
Sale	4 talents, 480 drachmai	200 B.C.E.–1 B.C.E.	Thebes	O.Bodl.1.330
Sale	6 talents, 360 drachmai	200 B.C.E.–1 B.C.E.	Thebes	O.Bodl.1.330
Interest	1 talent, 2030 drachmai	200 B.C.E.–1 B.C.E.	Thebes	O.Bodl.1.331
Interest	3 talents, 4 drachmai	200 B.C.E.–1 B.C.E.	Thebes	O.Bodl.1.331
Account	4 talents, 4500 drachmai	200 B.C.E.–1 B.C.E.	Eileithyopolis	O.Elkab.13

Account	9 talents	200 B.C.E.–1 B.C.E.	Eileithyopolis	O.Elkab.13
Account	2 talents, 540 drachmai	200 B.C.E.–1 B.C.E.	Unknown	O.Leid. 27
Account	3 talents, 5191 drachmai (and 3 obols)	200 B.C.E.–1 B.C.E.	Unknown	O.Leid. 27
Account	3 talents, 399 drachmai	200 B.C.E.–1 B.C.E.	Unknown	O.Leid. 27
Account	4 talents, 3493 drachmai (and 3 obols)	200 B.C.E.–1 B.C.E.	Unknown	O.Leid. 27
Account	4 talents, 4980 drachmai	200 B.C.E.–1 B.C.E.	Unknown	O.Leid. 27
Account	4 talents, 5253 drachmai	200 B.C.E.–1 B.C.E.	Unknown	O.Leid. 27
Receipt	80 talents	200 B.C.E.–1 B.C.E.	Karanis	O.Mich.2.700
Account	2 talents, 800 drachmai	200 B.C.E.–1 B.C.E.	Unknown	P.Freib.4.52
Account	7 talents, 2385 drachmai	200 B.C.E.–1 B.C.E.	Unknown	P.Freib.4.52
Complaint of sacrilege	3 bronze talents	200 B.C.E.–1 B.C.E.	Unknown	P.Lips.2.126
Complaint of sacrilege	10 bronze talents, 40 silver drachmai	200 B.C.E.–1 B.C.E.	Unknown	P.Lips.2.126
Robe	1 bronze talent	200 B.C.E.–1 B.C.E.	Nesos	P.Mich.15.688
Marital agreement	5 bronze talents	200 B.C.E.–1 B.C.E.	Oxyrhynchus	PSI.1.64
Arithmetic book	5 talents, 3600 drachmai	200 B.C.E.–1 B.C.E.	Magdola	SB.3.6319

Account	16 talents	200 B.C.E.–1 B.C.E.	Elephantine	SB.5.7597
Account	12 talents	200 B.C.E.–1 B.C.E.	Elephantine	SB.5.7597
Account	5 talents	200 B.C.E.–1 B.C.E.	Elephantine	SB.5.7597
Account	5 talents, 500 drachmai	200 B.C.E.–1 B.C.E.	Elephantine	SB.5.7597
Account	2 talents, 1200 drachmai	200 B.C.E.–1 B.C.E.	Elephantine	SB.5.7597
Account	5 talents	200 B.C.E.–1 B.C.E.	Elephantine	SB.5.7597
Account	1 talent, 2000 drachmai	200 B.C.E.–1 B.C.E.	Elephantine	SB.5.7597
Account	1 talent	200 B.C.E.–1 B.C.E.	Elephantine	SB.5.7597
Account	3 talents, 2000 drachmai	200 B.C.E.–1 B.C.E.	Elephantine	SB.5.7597
Account	50 talents, 5700 drachmai	200 B.C.E.–1 B.C.E.	Elephantine	SB.5.7597
Fines	10 bronze talents	200 B.C.E.–1 B.C.E.	Unknown	SB.18.13154
Fines	20 bronze talents	200 B.C.E.–1 B.C.E.	Unknown	SB.18.13154
Fines	2 talents	200 B.C.E.–1 B.C.E.	Unknown	SB.18.13154
Fines	7 talents	200 B.C.E.–1 B.C.E.	Unknown	SB.18.13154
Fines	10 bronze talents	200 B.C.E.–1 B.C.E.	Unknown	SB.18.13154
Land sales	3 talents, 5500 drachmai	200 B.C.E.–100 B.C.E.	Arsinoites	SB.20.14973
Land sales	2 talents	200 B.C.E.–100 B.C.E.	Arsinoites	SB.20.14973

Land sales	1 talent, 5500 drachmai	200 B.C.E.-100 B.C.E.	Arsinoites	SB.20.14973
Land sales	1 talent, 220 drachmai	200 B.C.E.-100 B.C.E.	Arsinoites	SB.20.14973
Land sales	1 talent, 2980 drachmai	200 B.C.E.-100 B.C.E.	Arsinoites	SB.20.14973
Bank accounts	2 talents	200 B.C.E.-199 C.E.	Herakleopolis	P.Tebt.3.2.890
Bank accounts	1 talent	200 B.C.E.-199 C.E.	Herakleopolis	P.Tebt.3.2.890
Bank accounts	1 talent, 3000 drachmai	200 B.C.E.-199 C.E.	Herakleopolis	P.Tebt.3.2.890
Bank accounts	2 talents, 2270 drachmai	200 B.C.E.-199 C.E.	Herakleopolis	P.Tebt.3.2.890
Bank accounts	2 talents, 2000 drachmai	200 B.C.E.-199 C.E.	Herakleopolis	P.Tebt.3.2.890
Bank accounts	2 talents	200 B.C.E.-199 C.E.	Herakleopolis	P.Tebt.3.2.890
Bank accounts	2 gold talents	200 B.C.E.-199 C.E.	Herakleopolis	P.Tebt.3.2.890
Bank accounts	6 talents, 4000 drachmai	200 B.C.E.-199 C.E.	Herakleopolis	P.Tebt.3.2.890
Bank accounts	11 talents, 2900 drachmai	200 B.C.E.-199 C.E.	Herakleopolis	P.Tebt.3.2.890
Bank accounts	1 talent, 3000 drachmai	200 B.C.E.-199 C.E.	Herakleopolis	P.Tebt.3.2.890
Bank accounts	2 talents	200 B.C.E.-199 C.E.	Herakleopolis	P.Tebt.3.2.890

Bank accounts	4 talents	200 B.C.E.-199 C.E.	Herakleopolis	P.Tebt.3.2.890
Bank accounts	8 talents, 3200 drachmai	200 B.C.E.-199 C.E.	Herakleopolis	P.Tebt.3.2.890
Bank accounts	2 talents	200 B.C.E.-199 C.E.	Herakleopolis	P.Tebt.3.2.890
Bank accounts	3 talents, 2000 drachmai	200 B.C.E.-199 C.E.	Herakleopolis	P.Tebt.3.2.890
Bank accounts	4 talents	200 B.C.E.-199 C.E.	Herakleopolis	P.Tebt.3.2.890
Receipt	1 talent, 1400 drachmai	200 B.C.E.-199 C.E.	Arsinoites	P.Tebt.3.2.1068
Receipt	2 talents	200 B.C.E.-199 C.E.	Arsinoites	P.Tebt.3.2.1068
Account	10 talents, 277 drachmai	199 B.C.E.-100 B.C.E.	Tebtunis	P.Tebt.3.2.1091
Account	1 talent, 2600 drachmai	199 B.C.E.-100 B.C.E.	Tebtunis	P.Tebt.3.2.1092
Account	3 talents, 1500 drachmai	199 B.C.E.-100 B.C.E.	Tebtunis	P.Tebt.3.2.1092
Account	1 talent	199 B.C.E.-100 B.C.E.	Tebtunis	P.Tebt.3.2.1092
Account	3 talents, 4000 drachmai	199 B.C.E.-100 B.C.E.	Tebtunis	P.Tebt.3.2.1092
Accounts	1 talent, 1600 drachmai	175 B.C.E.-150 C.E.	Tebtunis	P.Tebt.3.2.1090
Accounts	1 talent, 600 drachmai	175 B.C.E.-150 C.E.	Tebtunis	P.Tebt.3.2.1090

		175 B.C.E.-150 C.E.	Tebtunis	P.Tebt.3.2.1090
Accounts	11 talents			
One διαγωγή of wine; transportation of wine	1 bronze talent, 1740 drachmai	168 B.C.E.-100 B.C.E.	Unknown	CPR.10.33
Tax receipt	22 talents	168 B.C.E.-100 B.C.E.	Unknown	P.Athen. 12
Letter	2 talents	156 B.C.E.-89 B.C.E.	Arsinoites	P.Amst.1.88
Account	5 bronze talents	147 B.C.E.-83 B.C.E.	Memphis	UPZ.1.118
Register of a house	2 talents, 4400 drachmai	132 B.C.E.-9 C.E.	Philadelphia	P.Thomas.3
Register of a house	1 talent, 3190 drachmai	132 B.C.E.-9 C.E.	Philadelphia	P.Thomas.3
Register of a house	2 talents, 110 drachmai	132 B.C.E.-9 C.E.	Philadelphia	P.Thomas.3
Register of a house	1 talent, 5625 drachmai	132 B.C.E.-9 C.E.	Philadelphia	P.Thomas.3
Register of a house	2 talents, 1650 drachmai	132 B.C.E.-9 C.E.	Philadelphia	P.Thomas.3
Account for expenditure	1 talent, 3900 drachmai	125 B.C.E.-100 B.C.E.	Tebtunis	P.Tebt.1.179
Accounts	1 talent, 2385 drachmai	125 B.C.E.-100 B.C.E.	Kerkeosiris	P.Tebt.5.1152
Accounts	1 talent, 1280 drachmai	125 B.C.E.-100 B.C.E.	Kerkeosiris	P.Tebt.5.1152
Accounts	1 bronze talent	125 B.C.E.-100 B.C.E.	Kerkeosiris	P.Tebt.5.1152

Abstracts of Deeds	1 bronze talent, 4000 drachmai	125 B.C.E.-100 B.C.E.	Tebtunis	P.Tebt.3.2.972
Account of payments	1 talent	125 B.C.E.-75 B.C.E.	Arsinoites	P.Tebt.1.188
Account of payments	22 talents	125 B.C.E.-75 B.C.E.	Arsinoites	P.Tebt.1.188
Account	2 talents, 3600 drachmai	114 B.C.E.-78 B.C.E.	Arsinoites	PSI.Congr.xvii.22
Account	3 talents, 2200 drachmai	114 B.C.E.-78 B.C.E.	Arsinoites	PSI.Congr.xvii.22
Account	3 talents, 2470 drachmai	114 B.C.E.-78 B.C.E.	Arsinoites	PSI.Congr.xvii.22
Account	1 talent	114 B.C.E.-78 B.C.E.	Arsinoites	PSI.Congr.xvii.22
Portion of land; slave, age 40	12 bronze talents	100 B.C.E.	Pathyris	P.AdI.G13
Portion of land; slave, age 40	12 bronze talents	100 B.C.E.	Pathyris	P.AdI.G13
Portion of land; Slave, age 40	1 talent, 1200 drachmai	100 B.C.E.	Pathyris	P.AdI.G13
Portion of land; Slave, age 40	1 talent, 2640 drachmai	100 B.C.E.	Pathyris	P.AdI.G13
Bank Receipt	1 talent, 600 drachmai	100 B.C.E.	Thebes	O.Stras.1.28
'Homological' deed of renunciation	6 bronze talents, 120 drachmai	100 B.C.E.	Pathyris	P.AdI.G14
Land purchase	2 bronze talents, 3300 drachmai	100 B.C.E.	Pathyris	P.Grenf.2.33

Land purchase	5 bronze talents	100 B.C.E.	Pathyris	P.Grenf.2.33
Account	2 talents	100 B.C.E.	Tebtunis	SB.16.12675
Account	3 bronze talents, 80 drachmai	100 B.C.E.	Tebtunis	SB.16.12675
Account	2 talents, 4600 drachmai	100 B.C.E.	Tebtunis	SB.16.12675
Sale of land	10 bronze talents	100 B.C.E.	Pathyris	SB.20.14393
Dowry	60 bronze talents	100 B.C.E.-76 B.C.E.	Busiris	SB.6.8974
Marriage contract	300 bronze talents	100 B.C.E.-76 B.C.E.	Busiris	SB.6.8974
Marriage contract	405 bronze talents	100 B.C.E.-76 B.C.E.	Busiris	SB.6.8974
Payment for horsemen	140 bronze talents, 2150 drachmai	100 B.C.E.-76 B.C.E.	Thebes	SB.6.9195
Account of expenditure	39 talents, 2700 drachmai	100 B.C.E.-60 B.C.E.	Theogonis	P.Tebt.1.189
Account of expenditure	1 talent	100 B.C.E.-60 B.C.E.	Theogonis	P.Tebt.1.189
Account	3 silver talents	100 B.C.E.-51 B.C.E.	Herakleopolis	SB.14.11323
1 Slave	1 talent	100 B.C.E.-1 B.C.E.	Arsinoites	O.Mich.1.117
Tax Receipt	5 bronze talents	100 B.C.E.-1 B.C.E.	Arsinoites	BGU.14.2379
List of costs for items for a festival	3 talents	100 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2428
List of items for a festival	1 talent	100 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2428

List of items for a festival	1 talent	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2428
List of items for a festival	1 talent	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2428
List of items for a festival	6 bronze talents, 1,000 drachmai	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2428
List of items for a festival	12 talents, 1200 drachmai	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2428
List of items for a festival	3 talents, 800 drachmai	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2428
List of items for a festival	4 talents, 1900 drachmai	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2428
Total of Egyptian sabers of Herakleopolis, money–collectors, rowmen, Egyptian sabers of Herakleopolis, 1300 doorkeepers, 500 actors, 500 boxes, 1200 tripods, and 1800 used Egyptian sabers	5 talents, 2400 drachmai	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2428
Account	1 talent, 4525 drachmai	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2428
Account	2 talents, 4200 drachmai	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2428
Costs	1 talent, 1200 drachmai	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2432

Costs	5 talents, 3000 drachmai	100 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2432
Costs	20 talents, 5400 drachmai	100 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2432
Costs	1 talent, 1500 drachmai	100 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2432
Costs	1 talent, 5100 drachmai	100 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2432
Costs	4 talents, 720 drachmai	100 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2432
Costs	5 bronze talents, 5050 drachmai	100 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2432
Costs	421 bronze talents	100 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2432
Costs	152 talents, 3580 drachmai	100 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2432
Costs	12 talents, 3000 drachmai	100 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2432
Costs	165 talents, 580 drachmai	100 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2432
Costs	21 talents, 4000 drachmai	100 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2432
Costs	186 talents, 4580 drachmai	100 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2432
52 <i>arourai</i>	1 talent, 1800 drachmai	100 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2432
5,506 wheat	104 bronze talents	100 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2434
17,246.75 wheat	470 talents, 675 drachmai	100 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2434
.5 wheat	14 talents, 550 drachmai	100 B.C.E.-1 B.C.E.	Herakleopolis	BGU.14.2434

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16,705.143 wheat	403 talents, 5020 drachmai	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2434
16,133.78125 wheat	310 talents, 609 drachmai	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2434
Cost	177 talents, 265 drachmai	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2434
Cost	207 talents, 4030 drachmai	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2434
Cost	97 talents	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2434
Cost	100 talents	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2434
3,959.25 wheat	8 talents, and some drachmai—at least 300	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2434
551.5625 wheat	13 talents, 4725 drachmai	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2434
98,050.0833 wheat	2,065 bronze talents, 2101 drachmai	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2434
3,903.25 wheat	97 talents, 480 drachmai	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2434
101,943.5 wheat	2362 talents, 2610 drachmai	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2434
90 wheat	1 talent, 3000 drachmai	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2434
70.5 wheat	1 talent, 4575 drachmai	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2434
368 wheat	8 talents, 2700 drachmai	100 B.C.E.–1 B.C.E.	Herakleopolis	BGU.14.2434
Wheat	650 talents, 865 drachmai	100 B.C.E.–1 B.C.E.	Unknown	O.Ashm.9
Wheat	7 bronze talents, 4000 drachmai	100 B.C.E.–1 B.C.E.	Unknown	O.Ashm.9

Wheat	4 bronze talents	100 B.C.E.-1 B.C.E.	Unknown	O.Ashm.9
Wheat	1 bronze talent, 2000 drachmai	100 B.C.E.-1 B.C.E.	Unknown	O.Ashm.9
Wheat	4 talents, 3065 drachmai	100 B.C.E.-1 B.C.E.	Unknown	O.Ashm.9
Wheat	5 talents, 425 drachmai	100 B.C.E.-1 B.C.E.	Unknown	O.Ashm.9
Money	1 talent, 4405 drachmai	100 B.C.E.-1 B.C.E.	Unknown	O.Bodl.1.322
Account	3 bronze talents, 3000 drachmai	100 B.C.E.-1 B.C.E.	Thebes	O.Bodl.1.336
Wheat Sales	1 talent, 3060 drachmai	100 B.C.E.-1 B.C.E.	Thebes	O.Heid.28
Account	1 talent	100 B.C.E.-1 B.C.E.	Oxyrhynchus	P.Oxy.4.784
Accounts	3 talents, 1346 drachmai	100 B.C.E.-1 B.C.E.	Unknown	SB.16.12396
Accounts	3 talents, 3108 drachmai	100 B.C.E.-1 B.C.E.	Unknown	SB.16.12396
Bank receipt	1 talent, 800 drachmai	99 B.C.E.	Unknown	O.Camb.8
Bank receipt	1 talent, 2800 drachmai	99 B.C.E.	Unknown	O.Camb.8
Bank receipt	1 talent, 3680 drachmai	99 B.C.E.	Unknown	O.Camb.8
Bank receipt	1 talent, 1600 drachmai	99 B.C.E.	Thebes	O.Wilck.1345
Bank receipt	1 talent, 2400 drachmai	99 B.C.E.	Thebes	O.Wilck.1345
Sale of land	4 bronze talents	99 B.C.E.	Pathyris	P.AdL.G16
Sale of land	5 bronze talents	99 B.C.E.	Pathyris	P.AdL.G17
Sale of land	1 bronze talent	99 B.C.E.	Pathyris	P.AdL.G18

Receipt	1 talent, 600 bronze drachmai	99 B.C.E.	Pathyris	P.Grenf.2.34
Field Purchase	2 bronze talents	99 B.C.E.	Pathyris	P.Koeln.1.50
Sale of land	1 bronze talent	99 B.C.E.	Crocodilopolis	P.Lond.3.678
Sale of land	2 bronze talents	99 B.C.E.	Pathyris	P.Lond.3.1206
Land purchase	2 bronze talents	99 B.C.E.	Pathyris	P.Stras.2.89
Deed	1 bronze talent	99 B.C.E.	Crocodilopolis	SB.1.428
Work receipt	1 talent, 50 drachmai	99 B.C.E.	Kerkerosiris	SB.24.16228
Lease of land	1 talent, 1920 drachmai	99 B.C.E.–50 B.C.E.	Arsinoites	P.Tebt.1.108
Accounts for expenses	1 talent, 3000 drachmai	99 B.C.E.–1 B.C.E.	Arsinoites	P.Tebt.1.122
Accounts for expenses	1 talent, 5260 drachmai	99 B.C.E.–1 B.C.E.	Arsinoites	P.Tebt.1.122
Receipt	1 bronze talent, 800 drachmai	99 B.C.E.–1 B.C.E.	Tebtunis	P.Yale.1.58
Sale of land	1 bronze talent	98 B.C.E.	Pathyris	P.AdI.G21
Accounts	3 bronze talent, 80 drachmai	98 B.C.E.–64 B.C.E.	Arsinoites	P.Tebt.1.175
Bank receipt	1 talent, 660 drachmai	97 B.C.E.	Diospolis Magna	O.Wilck.1347
Sale of land	1 bronze talent	97 B.C.E.	Pathyris	P.Lond.3.1208
Letter of a sale of a house	25 bronze talents	97 B.C.E.	Arsinoites	SB.16.12321
Various expenditures	3 talents, 2480 drachmai	97 B.C.E.–64 B.C.E.	Arsinoites	P.Tebt.1.120
Various expenditures	1 bronze talent, 370 drachmai	97 B.C.E.–64 B.C.E.	Arsinoites	P.Tebt.1.120

Various expenditures	5 talents, 3600 drachmai	97 B.C.E.–64 B.C.E.	Arsinoites	P.Tebt.1.120
Various expenditures	1 bronze talent, 1250 drachmai	97 B.C.E.–64 B.C.E.	Arsinoites	P.Tebt.1.120
Various expenditures	5 talents, 3150 drachmai	97 B.C.E.–64 B.C.E.	Arsinoites	P.Tebt.1.120
Various expenditures	6 talents, 4400 drachmai	97 B.C.E.–64 B.C.E.	Arsinoites	P.Tebt.1.120
Various expenditures	7 talents, 4250 drachmai	97 B.C.E.–64 B.C.E.	Arsinoites	P.Tebt.1.120
Various expenditures	1 bronze talent, 680 drachmai	97 B.C.E.–64 B.C.E.	Arsinoites	P.Tebt.1.120
Various expenditures	1 bronze talent, 3900 drachmai	97 B.C.E.–64 B.C.E.	Arsinoites	P.Tebt.1.120
Various expenditures	1 talent, 2750 drachmai	97 B.C.E.–64 B.C.E.	Arsinoites	P.Tebt.1.120
Various expenditures	2 talents	97 B.C.E.–64 B.C.E.	Arsinoites	P.Tebt.1.120
Various expenditures	1 talent	97 B.C.E.–64 B.C.E.	Arsinoites	P.Tebt.1.120
Accounts	1 talent, 1360 drachmai	96 B.C.E.–63 B.C.E.	Arsinoites	P.Tebt.1.253
List of purchases	8 silver talents, 52 drachmai	94 B.C.E.–61 B.C.E.	Herakleopolis	BGU.14.2429
List of purchases	9 talents	94 B.C.E.–61 B.C.E.	Herakleopolis	BGU.14.2429
List of purchases	9 talents, 434 drachmai	94 B.C.E.–61 B.C.E.	Herakleopolis	BGU.14.2429
Accounts	17 talents, 2000 drachmai	94 B.C.E.–61 B.C.E.	Arsinoites	P.Tebt.1.121

Accounts	18 talents, 3350 drachmai	94 B.C.E.–61 B.C.E.	Arsinoites	P.Tebt.1.121
Accounts	1 talent, 1120 drachmai	94 B.C.E.–61 B.C.E.	Arsinoites	P.Tebt.1.121
Accounts	11 talents	94 B.C.E.–61 B.C.E.	Arsinoites	P.Tebt.1.121
Accounts	12 talents, 2250 drachmai	94 B.C.E.–61 B.C.E.	Arsinoites	P.Tebt.1.121
Accounts	1 talent, 500 drachmai	94 B.C.E.–61 B.C.E.	Arsinoites	P.Tebt.1.121
Accounts	1 talent, 3000 drachmai	94 B.C.E.–61 B.C.E.	Arsinoites	P.Tebt.1.121
Accounts	2 talent, 2450 drachmai	94 B.C.E.–61 B.C.E.	Arsinoites	P.Tebt.1.121
Accounts	1 talent, 1900 drachmai	94 B.C.E.–61 B.C.E.	Arsinoites	P.Tebt.1.121
Accounts	1 talent, 200 drachmai	94 B.C.E.–61 B.C.E.	Arsinoites	P.Tebt.1.121
Accounts	1 talent, 3900 drachmai	94 B.C.E.–61 B.C.E.	Arsinoites	P.Tebt.1.121
3 <i>artabai</i> of Wheat	1 bronze talent (papyrus states that each artaba is 2000 drachmai)	93 B.C.E.	Kerkeosiris	P.Tebt.1.109
Dowry	2 bronze talents, 4000 drachmai	92 B.C.E.	Kerkeosiris	P.Tebt.1.104
Sale of land	1 talent, 3000 drachmai	89 B.C.E.	Pathyris	P.Lond.3.1209
Tax Payment	5 bronze talents, 2400 drachmai	88 B.C.E.	Elephantine	BGU.14.2378
Sale of a House	1 bronze talent	88 B.C.E.	Pathyris	P.Amh.2.51
Loan	26 bronze talents	88 B.C.E.–81 B.C.E.	Herakleopolis	BGU.14.2374

Deed of Loan	2 talents, 2500 drachmai	87 B.C.E.	Tebtunis	P.Ryl.4.587
Fine	3 talents	87 B.C.E.	Nilopolis	P.Vind.bosw.1
Sale of a house	21 bronze talents, 3000 bronze drachmai	87 B.C.E.–86 B.C.E.	Herakleopolis	BGU.18.1.2731
Marriage Contract	1 bronze talent; 4000 drachmai	86 B.C.E.	Aueris	SB.6.9297
Price to transport Royal wheat	200 bronze talents	86 B.C.E.	Herakleopolis	BGU.18.1.2744
Cost for repair of a Wall	10 bronze talents	86 B.C.E.	Herakleopolis	BGU.18.1.2745
Payment of Soldiers' Wages in Kind	12 bronze talents	86 B.C.E.	Herakleopolis	P.Berl.salmen.1
711 <i>artabai</i> of wheat	15 talents, 5400 drachmai	86 B.C.E.	Herakleopolis	P.Berl.salmen.6
520 <i>artabai</i> of wheat	12 talents, 700 drachmai	86 B.C.E.	Herakleopolis	P.Berl.salmen.6
1311 <i>artabai</i> of wheat	28 bronze talents, 100 drachmai	86 B.C.E.	Herakleopolis	P.Berl.salmen.6
39 <i>artabai</i> of wheat	1050 bronze talents	86 B.C.E.	Herakleopolis	P.Berl.salmen.9
54 <i>artabai</i> of wheat	2100 talents, 2775 drachmai	86 B.C.E.	Herakleopolis	P.Berl.salmen.9
Two payment orders	55 talents	86 B.C.E.	Herakleopolis	P.Berl.salmen.13
Account	15 bronze talents	86 B.C.E.–85 B.C.E.	Herakleopolis	BGU.18.1.2746
Account	5 talents	86 B.C.E.–85 B.C.E.	Herakleopolis	SB.14.11319
Account	10 talents	85 B.C.E.	Herakleopolis	SB.14.11317

Tax arrears	75 talents, 5315 drachmai	84 B.C.E.	Herakleopolis	BGU.14.2370
Tax arrears	1 talent, 2000 drachmai	84 B.C.E.	Herakleopolis	BGU.14.2370
Tax arrears	2 talents, 75 drachmai	84 B.C.E.	Herakleopolis	BGU.14.2370
Tax arrears	2 talents, 2600 drachmai	84 B.C.E.	Herakleopolis	BGU.14.2370
Tax arrears	4 talents, 4520 drachmai	84 B.C.E.	Herakleopolis	BGU.14.2370
Tax arrears (Wine)	2 talents	84 B.C.E.	Herakleopolis	BGU.14.2370
Tax arrears	6 talents, 4520 drachmai	84 B.C.E.	Herakleopolis	BGU.14.2370
Tax arrears	2 talents	84 B.C.E.	Herakleopolis	BGU.14.2370
Tax arrears	12 talents, 4975 drachmai	84 B.C.E.	Herakleopolis	BGU.14.2370
Tax arrears	4 bronze talents, 1660 drachmai	84 B.C.E.	Herakleopolis	BGU.14.2370
Tax arrears	4 talents, 1660 drachmai	84 B.C.E.	Herakleopolis	BGU.14.2370
Tax arrears	8 talents, 3320 drachmai	84 B.C.E.	Herakleopolis	BGU.14.2370
Cost of 3 bathing rooms	2 talents, 1920 drachmai	84 B.C.E.	Herakleopolis	BGU.14.2370
Payment	200 bronze talents	80 B.C.E.–30 B.C.E.	Herakleopolis	BGU. 8.1734
Tax receipt on the sale of a vineyard	10 bronze talent	78 B.C.E.	Crocodilopolis	P.Leid.inst.21

Tax receipt on the sale of a vineyard	1 silver talent	78 B.C.E.	Crocodilopolis	P.Leid.inst.21
Tax receipt on the sale of a vineyard	1 talent	78 B.C.E.	Crocodilopolis	P.Leid.inst.21
Loan	8 bronze talents, 2500 bronze drachmai	78 B.C.E.	Crocodilopolis	P.Ryl.4.588
Account	1 talent, 4500 drachmai	76 B.C.E.	Arsinoites	P.Tebt.1.209
Account	1 talent, 5840 drachmai	76 B.C.E.	Arsinoites	P.Tebt.1.209
Account	2 talents, 113 drachmai	76 B.C.E.	Arsinoites	P.Tebt.1.209
Account	1 talent, 920 drachmai	76 B.C.E.	Arsinoites	P.Tebt.1.209
Account	210 talents	76 B.C.E.	Arsinoites	P.Tebt.1.209
Account	1 talent, 300 drachmai	76 B.C.E.	Arsinoites	P.Tebt.1.209
Account	2 talents, 1130 drachmai	76 B.C.E.	Arsinoites	P.Tebt.1.209
Tax receipt	2 bronze talents	75 B.C.E.	Arsinoites	P.Ashm.1.24
Loan	1 bronze talent, 490 drachmai	74 B.C.E.	Nilopolis	SB.5.7532
Land Lease	4 talents	73 B.C.E.	Oxyrhynchus	SB.6.9092
Payment for ravaging a late renter	1 bronze talent	73 B.C.E.–72 B.C.E.	Arsinoites	P.Tebt.1.37
Lease receipt	20 bronze talents	72 B.C.E.	Herakleopolis	BGU.14.2389
Tax receipt	1 bronze talent	71 B.C.E.	Arsinoites	P.Ashm.1.25
Private memorandum	2 talents, 675 drachmai	68 B.C.E.–39 B.C.E.	Arsinoites	P.Freib.4.53

Private memorandum	2 talents, 1755 drachmai	68 B.C.E.–39 B.C.E.	Arsinoites	P.Freib.4.53
Private memorandum	2 talents, 600 drachmai	68 B.C.E.–39 B.C.E.	Arsinoites	P.Freib.4.53
Delivery to soldiers	204 bronze talents, 3000 bronze drachmai	64 B.C.E.	Herakleopolis	BGU.8.1750
Delivery to a general Dionysios	1 bronze talent	64 B.C.E.	Herakleopolis	BGU.8.1754
190 bronze talents	10 bronze talents + a token and a counter receipt	63 B.C.E.	Herakleopolis	BGU.8.1751
Grain purchase	20 bronze talents	63 B.C.E.	Herakleopolis	BGU.14.2368
Time of loan payment	3 Bronze talents	60–55 B.C.E.	Herakleopolis	BGU.8.1823
Money spent	16 bronze talents, 1550 bronze drachmai	52 B.C.E.	Herakleopolis	BGU.8.1827
Fine or rent	2 bronze talents, 20 drachmai	51 B.C.E.	Herakleopolis	BGU.8.1779
Land lease	20 bronze talents	51 B.C.E.	Tebtunis	PSI.10.1098
Offering to a widow	25 talents	48 B.C.E.	Herakleopolis	BGU.8.1849
16 <i>choes</i> ; 700 wines (? unknown amount)	1 talent, 1000 drachmai	42 B.C.E.–20 B.C.E.	Oxyrhynchus	SB.14.11884
16 <i>choes</i> ; 700 wines (? unknown amount)	1 talent, 9 drachmai	42 B.C.E.–20 B.C.E.	Oxyrhynchus	SB.14.11884

16 <i>choes</i> ; 700 wines (? unknown amount)	1 talent	42 B.C.E.–20 B.C.E.	Oxyrhynchus	SB.14.11884
16 <i>choes</i> ; 700 wines (? unknown amount)	7 talents	42 B.C.E.–20 B.C.E.	Oxyrhynchus	SB.14.11884
16 <i>choes</i> ; 700 units of wine	6 talents, 1890 drachmai	42 B.C.E.–20 B.C.E.	Oxyrhynchus	SB.14.11884
Letter	1 silver talent, 350 drachmai	38 B.C.E.–16 B.C.E.	Herakleopolis	SB.5.7530
Account	5 bronze talents, 3080 drachmai	36 B.C.E.	Herakleopolis	BGU.14.2376dupl
Account	2 bronze talents	36 B.C.E.	Herakleopolis	BGU.14.2376dupl
Account	2 bronze talents	36 B.C.E.	Herakleopolis	BGU.14.2376dupl
10,000 <i>artabai</i> of wheat	5 talents	30 B.C.E.–14 C.E.	Herakleopolis	BGU.16.2668
Accounts	1 talent, 580 drachmai	28 B.C.E.	Tebtunis	P.Tebt.2.345
Receipt	6 talents, 3940 drachmai	25 B.C.E.–1 B.C.E.	Unknown	P.Amst.1.65
Receipt	13 talents, 105 drachmai	25 B.C.E.–1 B.C.E.	Unknown	P.Amst.1.65
Receipt	1 talent, 750 drachmai	25 B.C.E.–1 B.C.E.	Unknown	P.Amst.1.65
Receipt	14 talents, 855 drachmai	25 B.C.E.–1 B.C.E.	Unknown	P.Amst.1.65
Receipt	5 talents, 3175 drachmai	25 B.C.E.–1 B.C.E.	Unknown	P.Amst.1.65
Receipt	5 talents, 735 drachmai	25 B.C.E.–1 B.C.E.	Unknown	P.Amst.1.65
Receipt	10 talents, 3910 drachmai	25 B.C.E.–1 B.C.E.	Unknown	P.Amst.1.65

Extracts from a register of contracts	1 bronze talent	25 B.C.E.–1 B.C.E.	Unknown	P.Stras.9.861
Taxing list	2 talents	25 B.C.E.–25 C.E.	Unknown	P.Ryl.2.374
Personal library	1 silver Ptolemaic talent, 3680 drachmai	19 B.C.E.	Alexandria	BGU.4.1146
1,080 drachmai loan + 5 other loans	3 silver talents	17–16 B.C.E.	Alexandria	BGU.4.1162
Lease of sheep	10 talents	10 B.C.E.	Arsinoites	P.Amst.1.41–r–1
Totals of a shopping list	1 silver talent, 481 drachmai (and 2 obols)	8 B.C.E.	Unknown	P.Lond.3.1171r
Totals of a shopping list	1 silver talent, 709 drachmai (and 2 obols)	8 B.C.E.	Unknown	P.Lond.3.1171r
Totals of a shopping list	1 silver talent, 279 drachmai	8 B.C.E.	Unknown	P.Lond.3.1171r
Receipt for mason's tax	2 bronze talents, 4000 drachmai	6 B.C.E.	Arsinoites	P.Fay. 44
Receipt for mason's tax	5 bronze talents	6 B.C.E.	Arsinoites	P.Fay. 44
Receipt	3 bronze talents	4 B.C.E.	Arsinoite	O.Mich.1.17
Payment	3 bronze talents	4 B.C.E.	Arsinoites	O.Mich.1.17
A writing	10 talents	3 B.C.E.	Herakleopolis	BGU.16.2646
Receipt	15 bronze talents	2 B.C.E.	Thebes	P.Grenf.1.41
Receipt	8 talents, 200 drachmai	2 B.C.E.–314 C.E.	Unknown	PSI.7.820
Receipt	2 talents, 2400 drachmai	2 B.C.E.–314 C.E.	Unknown	PSI.7.820
Receipt	4 talents, 950 drachmai	2 B.C.E.–314 C.E.	Unknown	PSI.7.820

Receipt	1 talent	2 B.C.E.-314 C.E.	Unknown	PSI.7.820
Receipt	8 talents, 200 drachmai	2 B.C.E.-314 C.E.	Unknown	PSI.7.820
Receipt	8 talents, 720 drachmai	2 B.C.E.-314 C.E.	Unknown	PSI.7.820
Receipt	1 talent, 3000 drachmai	2 B.C.E.-314 C.E.	Unknown	PSI.7.820
Receipt	3 talents, 1400 drachmai	2 B.C.E.-314 C.E.	Unknown	PSI.7.820
Penalty for not keeping an agreement	1 talent	1 B.C.E.	Herakleopolis	BGU.14.2371
Loan register	6 talents	1 C.E.-50 C.E.	Oxyrhynchus	P.Wash.univ.2.78
Account	2 talents	1 C.E.-100 C.E.	Elephantine	P.Eleph. wagner.1.341
Account	2 talents	1 C.E.-100 C.E.	Elephantine	P.Eleph. wagner.1.341
Account	1 talent	1 C.E.-100 C.E.	Elephantine	P.Eleph. wagner.1.341
Account	7 talents	1 C.E.-100 C.E.	Oxyrhynchus	P.Oslo.3.191
Lists	10 talents, 2800 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	10 talents, 5700 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 600 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	5 talents	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 4400 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 2800 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	12 talents, 1200 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266

Lists	1 talent, 4600 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	2 talents, 4000 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 4800 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 1800 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 4000 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 400 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 2400 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	9 talents, 4400 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 1000 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	10 talents, 5400 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	2 talents, 200 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 5800 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	3 talents, 4000 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 2800 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	9 talents, 5600 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	10 talents, 2200 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266

Lists	4 talents, 4000 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	10 talents, 2800 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	11 talents, 800 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 4800 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	3 talents, 2000 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talents, 1600 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	9 talents, 5200 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	10 talents, 5600 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 2800 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	3 talents, 4000 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 300 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 1700 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 5200 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	10 talents, 2800 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	11 talents	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 200 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266

Lists	5 talents, 2000 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 1400 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 200 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Lists	1 talent, 200 drachmai	1 C.E.-200 C.E.	Unknown	P.Lond.2.266
Taxation list	42 talents, 4 drachmai	1 C.E.-200 C.E.	Philadelphia	P.Harr.1.165
Taxation list	43 talents, 8 drachmai	1 C.E.-200 C.E.	Philadelphia	P.Harr.1.165
Account	1 talent, 2400 drachmai	1 C.E.-200 C.E.	Unknown	SB.1.2094
Account	5 talents	3 C.E.	Unknown	Stud.pal.22.20
Sale of a female donkey	40 Augustan silver talents	20 C.E.-337 C.E.	Oxyrhynchus	PSI.8.882
Redress for fight	1 silver talent	31 C.E.	Oxyrhynchus	P.Oxy.19.2234
Payments	1 silver talent, 4600 drachmai	31 C.E.-32 C.E.	Oxyrhynchus	SB.14.12170
Payments	1 silver talent, 5410 drachmai	31 C.E.-32 C.E.	Oxyrhynchus	SB.14.12170
Account	6 silver talents, 1918 drachmai (and 4 obols)	33 C.E.	Philadelphia	SB.14.11414
Sale of land	2 talents, 1200 drachmai	36 C.E.	Tebtunis	P.Mich.5.232
Yearly tribute?	5 silver talents, 4000 drachmai	38 C.E.-41 C.E.	Arsinoites	CPR.23.2
Yearly tribute?	3 silver talents	38 C.E.-41 C.E.	Arsinoites	CPR.23.2
Ground lease	5 talents	44 C.E.	Theadelphia	P.Mil.congr.xiv. pg64

Beer tax; 8200 drachmai	1 talent, 2200 drachmai	45 C.E.–49 C.E.	Tebtunis	P.Mich.2.123
Total of many people's taxes	2 silver talents, 2733 drachmai, 4 obols	48 C.E.–63 C.E.	Philadelphia	P.Princ.1.14
Cancellation of a loan	13 silver talents	50 C.E.	Oxyrhynchus	P.Oxy.27.2471
Inscription	300 talents	50 C.E.–100 C.E.	Syria, Emesene, Yabroud	IGLSyr 5 2707
Poll tax	2 talents, 3190 drachmai	51 C.E.	Philadelphia	P.Mich.10.594
Poll tax	4 talents, 4046 drachmai	51 C.E.	Philadelphia	P.Mich.10.594
House payment	1 talent, 3000 drachmai	51 C.E.–100 C.E.	Oxyrhynchus	P.Yale.1.66
Sale of house property	32 bronze talents	55 C.E.	Oxyrhynchus	P.Oxy.1.99
Sale of House property	3 silver talents, 1200 drachmai	55 C.E.	Oxyrhynchus	P.Oxy.1.99
Census totals	4 talents, 3357 drachmai (and 3 obols)	56 C.E.	Philadelphia	P.Coll.youtie.1.20
Census totals	4 talents, 3804 drachmai (and 1 obol)	56 C.E.	Philadelphia	P.Coll.youtie.1.20
5 <i>artabai</i> of wheat	1 talent	57 C.E.	Arsinoites	SB.12.10947
1 silver basket	3 silver talents	62 C.E.	Myos Hormos	O.Petr.290
Petition to the exegetes of Alexandria	5 silver talents, 4800 drachmai	62 C.E.–66 C.E.	Hermopolis	P.Ryl.2.119
List of belongings	1 talent	70 C.E.	Oxyrhynchus	P.Oxy.49.3508

List of belongings	2 talents, 3000 drachmai	70 C.E.	Oxyrhynchus	P.Oxy.49.3508
List of belongings	3 silver talents, 5500 drachmai	70 C.E.	Oxyrhynchus	P.Oxy.49.3508
Letter to Adrastus and Spartacus	75 talents	71 C.E.	Oxyrhynchus	P.Oxy.34.2725
Administrative document	1 talent, 770 drachmai	73 C.E.	Eurgetis	Stud.pal.4.pg58-78
Administrative document	1 talent, 600 drachmai	73 C.E.	Eurgetis	Stud.pal.4.pg58-78
Registration of a sale	51 bronze talents, 5400 drachmai	77 C.E.	Oxyrhynchus	P.Oxy.2.242
Registration of a sale	5 silver talents, 1140 drachmai	77 C.E.	Oxyrhynchus	P.Oxy.2.242
Tax receipts	2 bronze talents, 5535 drachmai	78 C.E.-80 C.E.	Arsinoites	SB.12.11245
Tax receipts	3 bronze talents, 2725 drachmai	78 C.E.-80 C.E.	Arsinoites	SB.12.11245
Tax receipts	2 bronze talents	78 C.E.-80 C.E.	Arsinoites	SB.12.11245
Tax receipts	1 bronze talent, 2000 drachmai	78 C.E.-80 C.E.	Arsinoites	SB.12.11245
Registration of a mortgage	97 bronze talents, 3000 drachmai	79 C.E.	Oxyrhynchus	P.Oxy.2.243
Registration of a mortgage	1 silver talent, 5700 drachmai	79 C.E.	Oxyrhynchus	P.Oxy.2.243
Registration of a sale of a house	45 bronze talents	81 C.E.-83 C.E.	Oxyrhynchus	P.Oxy.2.334

Registration of sale of slave	10 bronze talents, 5000 drachmai	81 C.E.–100 C.E.	Oxyrhynchus	P.Oxy.75.5051
Registration of a house	30 bronze talents, 400 silver drachmai	83 C.E.	Oxyrhynchus	SB.16.12391
Registration of a slave	13 bronze talents, 5 silver drachmai	85 C.E.–86 C.E.	Oxyrhynchus	SB.16.12220
Emancipation of a slave	10 bronze talents, 3000 drachmai	86 C.E.	Oxyrhynchus	P.Oxy.1.48
Emancipation of a slave	10 bronze talents, 3000 drachmai	86 C.E.	Oxyrhynchus	P.Oxy.38.2843
Registration of a sale	52 bronze talents, 3000 drachmai	89 C.E.	Oxyrhynchus	P.Oxy.2.333
Registration of a sale	22 bronze talents, 3000 drachmai	89 C.E.	Oxyrhynchus	P.Oxy.2.337
Emancipation of a slave	10 bronze talents, 2000 drachmai	91 C.E.–92 C.E.	Oxyrhynchus	P.Oxy.38.2856
Mortgage	4 talents	98 C.E.	Oxyrhynchus	P.Genova.2.62
Loan	2 silver talents	98 C.E.–103 C.E.	Unknown	P.NYU.2.26
List of names and abstracts of transactions	2 talents, 1062 drachmai (and 2 obols)	98 C.E.–117 C.E.	Unknown	P.Leid.inst.29
List of names and abstracts of transactions	2 talents, 1080 drachmai	98 C.E.–117 C.E.	Unknown	P.Leid.inst.29
List of names and abstracts of transactions	4 talents, 2142 drachmai (and 2 obols)	98 C.E.–117 C.E.	Unknown	P.Leid.inst.29
Cancelled order to pay	12 talents	98 C.E.–117 C.E.	Oxyrhynchus	P.Wash.univ.2.79

Letter	1 talent	98 C.E.–117 C.E.	Crocodilopolis	O.Krok.1.70
Emancipation of a slave	2 silver talents, 600 silver drachmai	99 C.E.	Oxyrhynchus	P.Oxy.1.50
Registration of a sale of a house	3 bronze talents, 3000 drachmai	99 C.E.–100 C.E.	Oxyrhynchus	P.Oxy.2.338
Payment agreement	2 talents, 5000 drachmai	99 C.E.–100 C.E.	Unknown	SB.10.10276
Payment agreement	3 talents, 90 drachmai	99 C.E.–100 C.E.	Unknown	SB.10.10276
Emancipation of a slave	2 silver talents, 600 silver drachmai	100 C.E.	Oxyrhynchus	P.Oxy.1.49
Household account	3 talents, 1253 drachmai	100 C.E.–199 C.E.	Oxyrhynchus	P.Mich.18.787
Land costs	6 talents, 4000 drachmai; 2500 drachmai; 2000 drachmai; 1500 drachmai; 1100 drachmai	100 C.E.–200 C.E.	Arsinoites Karanis	O.Mich.3.975
Land costs	42 talents, 4800 drachmai	100 C.E.–200 C.E.	Arsinoites Karanis	O.Mich.3.975
Land costs	48 talents, 5500 drachmai	100 C.E.–200 C.E.	Arsinoites Karanis	O.Mich.3.975
Land costs	6 talents, 5000 drachmai	100 C.E.–200 C.E.	Arsinoites Karanis	O.Mich.3.975

Land costs	105 talents, 2800 drachmai	100 C.E.–200 C.E.	Arsinoites Karanis	O.Mich.3.975
Total of soldier's expenditures	1 silver talent, 3988 drachmai	100 C.E.–200 C.E.	Unknown	P.Princ.2.57
Tax list	1 talent	100 C.E.–200 C.E.	Tebtunis	P.Tebt.2.503
List	5 bronze talents	100 C.E.–300 C.E.	Unknown	P.Fouad.71
Sale of land	1 talent, 3000 drachmai	100 C.E.–300 C.E.	Oxyrhynchus	SB.16.12553
Private letter	2 talents	100 C.E.–300 C.E.	Unknown	SB.16.12607
Sale of land	42 talents, 4800 drachmai	100 C.E.–300 C.E.	Karanis	O.Mich.3.975
Sale of land	6 talents, 4000 drachmai	100 C.E.–300 C.E.	Karanis	O.Mich.3.975
Sale of land	48 talents, 5500 drachmai	100 C.E.–300 C.E.	Karanis	O.Mich.3.975
Sale of land	6 talents, 5000 drachmai	100 C.E.–300 C.E.	Karanis	O.Mich.3.975
Sale of land	105 talents, 2800 drachmai	100 C.E.–300 C.E.	Karanis	O.Mich.3.975
List	5 bronze talents	100 C.E.–300 C.E.	Unknown	P.Fouad.71
Vineyard sale	1 talent, 3000 drachmai	100 C.E.–300 C.E.	Oxyrhynchus	SB.16.12553
Shopping List; wheat	2 talents	100 C.E.–300 C.E.	Unknown	SB.16.12607
Account	1 talent	101 C.E.–200 C.E.	Arsinoites	BGU.2.485
Account	5 silver talents	101 C.E.–200 C.E.	Arsinoites	BGU.3.865
Account	2 silver talents	101 C.E.–200 C.E.	Arsinoites	BGU.3.865

Account	1 silver talent	101 C.E.-200 C.E.	Arsinoites	BGU.3.865
Sale of land	1 talent, 3000 drachmai	101 C.E.-200 C.E.	Arsinoites	CPR.1.189
Sale	15 silver talents	101 C.E.-200 C.E.	Euergetis	CPR.1.197
Account	19 talents, 2743 drachmai	101 C.E.-200 C.E.	Elephantine	O.Bodl.2.2364
Letter	4 talents	101 C.E.-200 C.E.	Kynopolites	P.Bad.4.73
Tax money	10 talents	101 C.E.-200 C.E.	Arsinoites	P.Bour.30
Tax money	15 talents	101 C.E.-200 C.E.	Arsinoites	P.Bour.30
Account	1 talent, 4400 drachmai	101 C.E.-200 C.E.	Unknown	P.Erl.94
Account	1 talent, 12 drachmai	101 C.E.-200 C.E.	Unknown	P.Erl.94
Accounts	1 talent	101 C.E.-200 C.E.	Theadelphia	P.Fay.23a
Accounts	2 talents	101 C.E.-200 C.E.	Theadelphia	P.Fay.23a
Contract	1 silver talent	101 C.E.-200 C.E.	Oxyrhynchus	P.Flor.3.381
Land sales	4 talents, 3425 drachmai	101 C.E.-200 C.E.	Philadelphia	P.Hamb.4.250
Land sales	1 talent, 805 drachmai	101 C.E.-200 C.E.	Philadelphia	P.Hamb.4.250
Land sales	3 talents, 285 drachmai	101 C.E.-200 C.E.	Philadelphia	P.Hamb.4.250
Land sales	10 talents, 1535 drachmai	101 C.E.-200 C.E.	Philadelphia	P.Hamb.4.250
Land sales	3 talents, 4925 drachmai	101 C.E.-200 C.E.	Philadelphia	P.Hamb.4.250
Land sales	2 talents	101 C.E.-200 C.E.	Philadelphia	P.Hamb.4.250

Land sales	8 talents, 3440 drachmai	101 C.E.–200 C.E.	Philadelphia	P.Hamb.4.250
Land sale	3 talents	101 C.E.–200 C.E.	Unknown	P.Lond.2.374
Accounts	1 silver talent, 4452 drachmai	101 C.E.–200 C.E.	Tebtunis	P.Mil.Vogl.2.69
Accounts	1 silver talent, 3381 drachmai	101 C.E.–200 C.E.	Tebtunis	P.Mil.Vogl.2.69
Accounts	1 silver talent, 3313 drachmai	101 C.E.–200 C.E.	Thmuis	P.Ryl.2.214
Accounts	6 talents, 5620 drachmai	101 C.E.–200 C.E.	Thmuis	P.Ryl.2.214
Official accounts	103 talents, 4101 drachmai	101 C.E.–200 C.E.	Thmuis	P.Ryl.2.215
Official accounts	101 talents, 975 drachmai	101 C.E.–200 C.E.	Thmuis	P.Ryl.2.215
Official accounts	6 talents, 2874 drachmai	101 C.E.–200 C.E.	Thmuis	P.Ryl.2.215
Official accounts	45 talents, 310 drachmai	101 C.E.–200 C.E.	Thmuis	P.Ryl.2.215
Official accounts	45 talents, 497 drachmai	101 C.E.–200 C.E.	Thmuis	P.Ryl.2.215
Official accounts	6 talents, 3060 drachmai	101 C.E.–200 C.E.	Thmuis	P.Ryl.2.215
Official accounts	155 talents, 1472 drachmai	101 C.E.–200 C.E.	Thmuis	P.Ryl.2.215
Official accounts	8 talents, 8 drachmai	101 C.E.–200 C.E.	Thmuis	P.Ryl.2.215
Official accounts	7 talents, 4591 drachmai	101 C.E.–200 C.E.	Thmuis	P.Ryl.2.215

Official accounts	8 talents, 155 drachmai	101 C.E.–200 C.E.	Thmuis	P.Ryl.2.215
Official accounts	75 talents, 3752 drachmai	101 C.E.–200 C.E.	Thmuis	P.Ryl.2.215
Official accounts	4 talents, 4460 drachmai	101 C.E.–200 C.E.	Thmuis	P.Ryl.2.215
Official accounts	80 talents, 2213 drachmai	101 C.E.–200 C.E.	Thmuis	P.Ryl.2.215
Official accounts	75 talents, 3852 drachmai	101 C.E.–200 C.E.	Thmuis	P.Ryl.2.215
Official accounts	4 talents, 4467 drachmai	101 C.E.–200 C.E.	Thmuis	P.Ryl.2.215
Tax list	1 talent, 2593 drachmai	101 C.E.–200 C.E.	Arsinoites	P.Strasb.9.836
Debt	20 talents	101 C.E.–200 C.E.	Oxyrhynchus	PSI.4.281
Customs regulations	1 talent, 4 drachmai	101 C.E.–225 C.E.	Oxyrhynchus	Chr.Wilck.273
Customs regulations	1 talent, 22 drachmai	101 C.E.–225 C.E.	Oxyrhynchus	Chr.Wilck.273
Customs regulations	1 talent, 7 drachmai	101 C.E.–225 C.E.	Oxyrhynchus	Chr.Wilck.273
Account	1 talent	101 C.E.–225 C.E.	Oxyrhynchus	P.Oxy.14.1739
Loan	12 talents, 1700 drachmai	101 C.E.–225 C.E.	Oxyrhynchus	P.Oxy.38.2848
Account	1 talent, 5576 drachmai	101 C.E.–300 C.E.	Arsinoites	BGU.1.271
Accounts	73 talents	101 C.E.–300 C.E.	Narmuthis	O.Narm.45
Accounts	50 talents	101 C.E.–300 C.E.	Narmuthis	O.Narm.45
Accounts	4 talents	101 C.E.–300 C.E.	Narmuthis	O.Narm.45

Accounts	3 talents	101 C.E.-300 C.E.	Narmuthis	O.Narm.45
Accounts	5 talents	101 C.E.-300 C.E.	Narmuthis	O.Narm.45
Account	1 talent, 400 drachmai	101 C.E.-300 C.E.	Narmuthis	O.Narm.49
Payments	1 talent, 700 drachmai	101 C.E.-300 C.E.	Narmuthis	O.Narm.57
Account	16 talents	101 C.E.-300 C.E.	Unknown	O.Stras.1.293
Account	2 talents, 1671 drachmai	101 C.E.-300 C.E.	Unknown	P.Bour.54
Account	3 talents	101 C.E.-300 C.E.	Memphis	P.Erl.47
Monthly payments	1 talent	101 C.E.-300 C.E.	Unknown	P.Hamb.4.261
Monthly payments	1 talent	101 C.E.-300 C.E.	Unknown	P.Hamb.4.261
Monthly payments	1 talent	101 C.E.-300 C.E.	Unknown	P.Hamb.4.261
Total of monthly payments	8 talents, 4500 drachmai	101 C.E.-300 C.E.	Unknown	P.Hamb.4.261
Account	1 talent, 38 drachmai	101 C.E.-300 C.E.	Elephantine	SB.5.7596
Letter	1 talent	101 C.E.-300 C.E.	Oxyrhynchus	SB.12.11020
List	1 talent, 184 drachmai	101 C.E.-300 C.E.	Arsinoites	SB.16.12834
Wages	1 talent	101 C.E.-300 C.E.	Arsinoites	SB.24.15926
Letter, repayment of debt	4 bronze talents	102 C.E.	Thebes	O.Bodl.1.137
Letter, repayment of debt	1 talent, 4000 drachmai	102 C.E.	Thebes	O.Bodl.1.137
Value of Property	10 talents	104 C.E.-105 C.E.	Oxyrhynchus	P.Oxy.38.2852

Debt	1 silver talent	104 C.E.–105 C.E.	Oxyrhynchus	P.Oxy.38.2852
House Sale	9 silver talents	106 C.E.–306 C.E.	Eurgetis	P.Sakaon.59
House Sale	10 silver talents	106 C.E.–306 C.E.	Eurgetis	P.Sakaon.60
Account	16 talents	107 C.E.	Hermopolis	P.Amh.2.64
Account	50 talents	107 C.E.	Hermopolis	P.Amh.2.64
Payment	2 talents	107 C.E.–108 C.E.	Oxyrhynchus	P.Oxy.12.1434
Account	1 talent, 3675 drachmai	108 C.E.	Hermopolis	P.Brem.41
Account	1 talent, 4097 drachmai	108 C.E.	Hermopolis	P.Brem.41
Account	2 talents, 4215 drachmai	108 C.E.	Hermopolis	P.Brem.41
Loan	2 silver talents	108 C.E.	Tebtunis	P.Mil.Vogl.1.23
Account	1 talent	112 C.E.–113 C.E.	Arsinoites	BGU.3.832
Letter	1 talent	114 C.E.	Hermopolis	P.Brem.53
Account	1 talent, 5145 drachmai	114 C.E.	Hermopolis	P.Ryl.2.123
Letter	1 talent, 3503 drachmai	114 C.E.–119 C.E.	Apollonopolites	P.Flor.3.334
List	8 silver talents, 2600 drachmai	116 C.E.	Apollonopolites	P.Giss.58
List	3 talents, 3000 drachmai	116 C.E.	Apollonopolites	P.Giss.58
List	1 talent, 2200 drachmai	116 C.E.	Apollonopolites	P.Giss.58
List	4 talents	116 C.E.	Apollonopolites	P.Giss.58
List	1 talent, 1600 drachmai	116 C.E.	Apollonopolites	P.Giss.58
List	3 talents, 5500 drachmai	116 C.E.	Apollonopolites	P.Giss.58

Letter	2 talents	116 C.E.–120 C.E.	Hermopolis	P.Giss.Apoll.22
Loan	1 talent	117 C.E.	Hermopolis	Chr.Mitt.82
Accounts for work on a temple	1 talent	117 C.E.	Oxyrhynchus	SB.14.11958
Accounts for work on a temple	23 talents	117 C.E.	Oxyrhynchus	SB.14.11958
Accounts for work on a temple	3 talents, 2 drachmai	117 C.E.	Oxyrhynchus	SB.14.11958
Accounts for work on a temple	3 talents, 12 drachmai	117 C.E.	Oxyrhynchus	SB.14.11958
House sale	15 bronze talents	117 C.E.–118 C.E.	Oxyrhynchus	P.Oxy.3.577
Settlement	1 talent, 1000 drachmai	118 C.E.	Apollonopolites	P.Giss.10
Settlement	1 talent	118 C.E.	Apollonopolites	P.Giss.10
Settlement	1 talent	118 C.E.	Apollonopolites	P.Giss.10
Account	2 silver talents, 1900 drachmai	118 C.E.–119 C.E.	Hermopolis	P.Brem.43
Letter	3 talents, 5000 drachmai	119 C.E.	Thebes	O.Wilck.1569
Name list with possessions	3 talents, 5500 drachmai	119 C.E.–120 C.E.	Apollonopolites	P.Giss.59
Name list with possessions	2 talents, 2000 drachmai	119 C.E.–120 C.E.	Apollonopolites	P.Giss.59
Name list with possessions	3 talents, 3200 drachmai	119 C.E.–120 C.E.	Apollonopolites	P.Giss.59
Name list with possessions	3 talents, 1000 drachmai	119 C.E.–120 C.E.	Apollonopolites	P.Giss.59

Name list with possessions	3 talents, 2000 drachmai	119 C.E.–120 C.E.	Apollonopolites	P.Giss.59
Name list with possessions	1 talent, 4000 drachmai	119 C.E.–120 C.E.	Apollonopolites	P.Giss.59
Name list with possessions	3 talents, 500 drachmai	119 C.E.–120 C.E.	Apollonopolites	P.Giss.59
Name list with possessions	2 talents, 500 drachmai	119 C.E.–120 C.E.	Apollonopolites	P.Giss.59
Name list with possessions	2 talents, 1500 drachmai	119 C.E.–120 C.E.	Apollonopolites	P.Giss.59
Name list with possessions	2 talents, 500 drachmai	119 C.E.–120 C.E.	Apollonopolites	P.Giss.59
Name list with possessions	3 talents, 3700 drachmai	119 C.E.–120 C.E.	Apollonopolites	P.Giss.59
Tax reports	2 talents, 5207 drachmai	119 C.E.–164 C.E.	Unknown	P.Koeln.2.97
Tax reports	7 talents, 456 drachmai	119 C.E.–164 C.E.	Unknown	P.Koeln.2.97
Tax reports	7 talents, 5863 drachmai	119 C.E.–164 C.E.	Unknown	P.Koeln.2.97
Fine	1.5 silver talents	123 C.E.	Oxyrhynchus	P.Oxy.6.898
Purchase of a priestly office	1 talent	123 C.E.	Hermopolis	P.Tebt.2.296
Trial account	1 talent	124 C.E.	Arsinoites	P.Fam.Tebt.24dupl
Trial account	1 talent, 375 drachmai	124 C.E.	Arsinoites	P.Fam.Tebt.24dupl
Trial account	1 silver talent, 375 drachmai	124 C.E.	Arsinoites	SB.4.7404dupl
Register	1 talent	126 C.E.–138 C.E.	Tebtunis	P.Tebt.2.295
Tax list	170 talents, 50 drachmai	126 C.E.–175 C.E.	Unknown	SB.18.13167
Tax list	120 talents	126 C.E.–175 C.E.	Unknown	SB.18.13167

Tax list	26 talents	126 C.E.-175 C.E.	Unknown	SB.18.13167
Tax list	26 talents	126 C.E.-175 C.E.	Unknown	SB.18.13167
Tax list	17 talents	126 C.E.-175 C.E.	Unknown	SB.18.13167
Tax list	4 talents	126 C.E.-175 C.E.	Unknown	SB.18.13167
Tax list	24 talents	126 C.E.-175 C.E.	Unknown	SB.18.13167
Tax list	4 talents	126 C.E.-175 C.E.	Unknown	SB.18.13167
Tax list	45 silver talents	126 C.E.-175 C.E.	Unknown	SB.18.13167
Tax list	78 talents	126 C.E.-175 C.E.	Unknown	SB.18.13167
Tax list	76 talents	126 C.E.-175 C.E.	Unknown	SB.18.13167
Tax list	13 talents	126 C.E.-175 C.E.	Unknown	SB.18.13167
Tax list	12 talents	126 C.E.-175 C.E.	Unknown	SB.18.13167
Tax list	8 talents	126 C.E.-175 C.E.	Unknown	SB.18.13167
Total of tax list	1,154 silver talents, 2852 drachmai	126 C.E.-175 C.E.	Unknown	SB.18.13167
Land sale	5 silver talents	127 C.E.-128 C.E.	Tebtunis	SB.16.12345
Land sale	5 talents	128 C.E.	Tebtunis	P.Mil.Vogl.1.26
Payment	1 talent, 1500 drachmai	129 C.E.	Oxyrhynchus	P.Oxy.36.2774
Tax receipt	1 bronze talent	129 C.E.-131 C.E.	Theogonis	P.Fam.Tebt.26
Purchase of dates	42 talents	130 C.E.	Arabia Maoza	P.Babatha.21
Purchase of dates	1 talent	130 C.E.	Arabia Maoza	P.Babatha.21
Denial of a loan request	6 silver talents	131 C.E.	Oxyrhynchus	P.Oxy.1.68

Account	4 talents	131 C.E.	Oxyrhynchus	P.Oxy.3.472
Account	1 talent	131 C.E.	Oxyrhynchus	P.Oxy.3.472
Gift	1.5 talents	131 C.E.	Oxyrhynchus	P.Oxy.3.472
	1 silver talent, 5900 drachmai	131 C.E.–132 C.E.	Unknown	P.Lond.3.1177
Accounts	1 talent, 60 drachmai	131 C.E.–132 C.E.	Unknown	P.Lond.3.1177
		133 C.E.–148 C.E.	Philadelphia	BGU.7.1576
Account	4 talents	133 C.E.–148 C.E.	Philadelphia	BGU.7.1576
Account	10 talents	133 C.E.–148 C.E.	Philadelphia	BGU.7.1576
Account	6 talents	133 C.E.–148 C.E.	Philadelphia	BGU.7.1576
Account	3 talents	133 C.E.–148 C.E.	Philadelphia	BGU.7.1576
		137 C.E.–142 C.E.	Karanis	BGU.1.256
Account	1.5 talents	138 C.E.	Soknopaiu	Stud.Pal.22.183
	1 talent, 555 drachmai			
Accounts	1 talent, 2000 drachmai	138 C.E.–139 C.E.	Tebtunis	P.Mil.Vogl.2.98
		138 C.E.–139 C.E.	Tebtunis	P.Mil.Vogl.2.98
Accounts	5 talents	138 C.E.–139 C.E.	Tebtunis	P.Mil.Vogl.2.98
Account	2 talents	138 C.E.–139 C.E.	Arsinoites	PSI.Congr.XI.8
		138 C.E.–161 C.E.	Arsinoites	BGU.2.544
Letter	3 talents	138 C.E.–161 C.E.	Arsinoites	BGU.2.544
		138 C.E.–161 C.E.	Arsinoites	BGU.2.544
Letter	9 talents	138 C.E.–161 C.E.	Arsinoites	BGU.2.544
		138 C.E.–161 C.E.	Arsinoites	BGU.2.544
Letter	5 talents	138 C.E.–161 C.E.	Arsinoites	BGU.2.544
		138 C.E.–161 C.E.	Arsinoites	BGU.2.544
Letter	22 talents	138 C.E.–161 C.E.	Arsinoites	BGU.2.544
		138 C.E.–161 C.E.	Arsinoites	BGU.2.544
Letter	2 talents	138 C.E.–161 C.E.	Arsinoites	BGU.2.544
		138 C.E.–161 C.E.	Arsinoites	BGU.2.544
Letter	4 talents	138 C.E.–161 C.E.	Arsinoites	BGU.2.544
		138 C.E.–161 C.E.	Arsinoites	BGU.2.544
Letter	1 talent	138 C.E.–161 C.E.	Arsinoites	BGU.2.544

Letter	3 talents	138 C.E.–161 C.E.	Arsinoites	BGU.2.544
Loans	1 silver talent, 2600 drachmai	138 C.E.–161 C.E.	Unknown	Chr.Mitt.87
Loans	1 silver talent, 800 drachmai	138 C.E.–161 C.E.	Unknown	Chr.Mitt.87
Loans	1 silver talent, 2000 drachmai	138 C.E.–161 C.E.	Unknown	Chr.Mitt.87
Loans	3 talents, 1400 drachmai	138 C.E.–161 C.E.	Unknown	Chr.Mitt.87
Loans	1 silver talent, 1400 drachmai	138 C.E.–161 C.E.	Unknown	Chr.Mitt.87
Loans	4 talents, 2800 drachmai	138 C.E.–161 C.E.	Unknown	Chr.Mitt.87
Account	2 talents	138 C.E.–161 C.E.	Arsinoites	P.Bour.15
Account	5 talents, 96 drachmai	138 C.E.–161 C.E.	Soknopaiu	SB.6.9066
Account	1 silver talent, 666 drachmai	138 C.E.–161 C.E.	Soknopaiu	SB.6.9066
List	1 talent	138 C.E.–161 C.E.	Eurgetis	SB.18.13956
Lease	1 talent, 1100 drachmai	139 C.E.–140 C.E.	Tebtunis	P.Tebt.2.329
Loan	1 talent	142 C.E.	Arsinoites	Chr.Mitt.372
Land Receipt	1 bronze talent, 800 bronze drachmai	142 C.E.	Herakleia	P.Ryl.2.192
Fees	1 talent	142 C.E.–143 C.E.	Herakleia	P.Berl.Leihg.2.37
Fees	2 talents	142 C.E.–143 C.E.	Herakleia	P.Berl.Leihg.2.37
Fees	1 talent, 2000 drachmai	142 C.E.–143 C.E.	Herakleia	P.Berl.Leihg.2.37

Fees	2 talents	142 C.E.–143 C.E.	Herakleia	P.Berl.Leihg.2.37
Fees	2 talents, 2345 drachmai	142 C.E.–143 C.E.	Herakleia	P.Berl.Leihg.2.37
Fees	3 talents, 4685 drachmai	142 C.E.–143 C.E.	Herakleia	P.Berl.Leihg.2.37
Loans	1 silver talent	142 C.E.–144 C.E.	Alexandria	BGU.11.2070
Loans	1 talent, 800 drachmai	142 C.E.–144 C.E.	Alexandria	BGU.11.2070
Loans	1 talent, 2000 drachmai	142 C.E.–144 C.E.	Alexandria	BGU.11.2070
Loans	4 talents	142 C.E.–144 C.E.	Alexandria	BGU.11.2070
Loans	10 talents	142 C.E.–144 C.E.	Alexandria	BGU.11.2070
Land sale	1 talent, 600 drachmai	143 C.E.	Oxyrhynchus	P.Oxy.3.506
Account	1 talent, 1024 drachmai	143 C.E.–199 C.E.	Narmuthis	O.Narm.61
Account	1 talent, 1064 drachmai	143 C.E.–199 C.E.	Narmuthis	O.Narm.61
Accounts	2 talents, 3884 drachmai	144 C.E.	Arsinoites	P.Lond.3.1170–r
Accounts	2 talents, 3964 drachmai	144 C.E.	Arsinoites	P.Lond.3.1170–r
Accounts	2 talents, 4034 drachmai	144 C.E.	Arsinoites	P.Lond.3.1170–r
Accounts	1 talent, 53 drachmai	144 C.E.	Arsinoites	P.Lond.3.1170–r
Customs regulations	300 talents	145 C.E.	Arsinoites	Chr.Wilck.321
Customs regulations	1 talent, 1 drachma	145 C.E.	Arsinoites	Chr.Wilck.321
Customs regulations	12 talents	145 C.E.	Arsinoites	Chr.Wilck.321

Customs regulations	12 talents	145 C.E.	Arsinoites	Chr.Wilck.321
Customs regulations	300 talents	145 C.E.	Arsinoites	Chr.Wilck.321
Tax receipt	1 talent, 2664 drachmai	145 C.E.	Karanis	SB.16.12798
Taxation totals for Karanis	6 talents, 2312 drachmai	145 C.E.–169 C.E.	Arsinoites	P.Ryl.594
Tax	1 talent, 444 drachmai	149 C.E.	Karanis	BGU.1.273
Der Gnomon des Idioslogos	1 talent, 3000 drachmai	149 C.E.	Theadelphia	BGU.5.1210
Der Gnomon des Idioslogos	20 talents	149 C.E.	Theadelphia	BGU.5.1210
Payment	7 silver talents, 5160 drachmai	149 C.E.	Theadelphia	SB.14.11850
Property list	1 talent	150 C.E.–250 C.E.	Oxyrhynchus	P.Wisc.2.85
Property list	1 talent	150 C.E.–250 C.E.	Oxyrhynchus	P.Wisc.2.85
Property list	1 talent	150 C.E.–250 C.E.	Oxyrhynchus	P.Wisc.2.85
Property list	1 talent	150 C.E.–250 C.E.	Oxyrhynchus	P.Wisc.2.85
Account	3 silver talents	151 C.E.	Arsinoites	BGU.3.889
Account	1 talent	151 C.E.	Arsinoites	BGU.3.889
Tax	1 silver talent, 500 drachmai	151 C.E.	Karanis	BGU.3.991
Tax list	19 talents	151 C.E.–175 C.E.	Thmuis	P.Ryl.2.217
Accounts	1 silver talent, 4462 drachmai	151 C.E.–200 C.E.	Tebtunis	P.Mil.Vogl.7.308
Accounts	1 talent	151 C.E.–200 C.E.	Tebtunis	P.Mil.Vogl.7.308

Leases	1 silver talent, 1733 drachmai	153 C.E.-176 C.E.	Theadelphia	P.Col.5.1-v-5
Leases	1 talent, 3039 drachmai	153 C.E.-176 C.E.	Theadelphia	P.Col.5.1-v-5
Leases	1 talent, 3625 drachmai	153 C.E.-176 C.E.	Theadelphia	P.Col.5.1-v-5
Lease of Land	1 talent	154 C.E.-290 C.E.	Oxyrhynchus	PSI.3.187
Wages	9 talents, 3512 drachmai	155 C.E.	Euergetis	P.Graux.3.30
Tax receipt	2 talents, 400 drachmai	155 C.E.	Eurgetis	P.Tebt.2.580
Payments	1 talent, 4000 drachmai	156 C.E.	Euhemeria	P.Fay.87
Payments	1 talent, 1400 drachmai	156 C.E.	Euhemeria	P.Fay.87
Cattle sales	1 talent, 100 drachmai	156 C.E.	Oxyrhynchus	PSI.10.1119
To pitch wine jars	24 talents	157 C.E.	Oxyrhynchus	P.Oxy.50.3588
Gift	3 talents	157 C.E.	Oxyrhynchus	P.Oxy.50.3588
Gift	21 talents	157 C.E.	Oxyrhynchus	P.Oxy.50.3588
Gift	2 talents	157 C.E.	Oxyrhynchus	P.Oxy.50.3588
Dowry	1 silver talent	157 C.E.-158 C.E.	Oxyrhynchus	P.Oxy.49.3491
Tax list	1 talent, 4961 drachmai	157 C.E.-159 C.E.	Theadelphia	BGU.9.1894
Tax list	3 talents, 2841 drachmai	157 C.E.-159 C.E.	Theadelphia	BGU.9.1894
Tax list	3 talents, 4872 drachmai	157 C.E.-159 C.E.	Theadelphia	BGU.9.1894
Tax list	3 talents, 4613 drachmai	157 C.E.-159 C.E.	Theadelphia	BGU.9.1894

Tax list	3 talents, 2095 drachmai	157 C.E.-159 C.E.	Theadelphia	BGU.9.1894
Tax list	1 talent, 4725 drachmai	157 C.E.-159 C.E.	Theadelphia	BGU.9.1894
Tax list	3 talents, 2108 drachmai	157 C.E.-159 C.E.	Theadelphia	BGU.9.1894
Tax list	1 talent, 3732 drachmai	157 C.E.-159 C.E.	Theadelphia	BGU.9.1894
Tax list	3 talents	159 C.E.-160 C.E.	Theadelphia	P.Col.5.1-v-1a
Account	4 talents	160 C.E.	Koptos	SB.6.9016
Tax list	1 talent, 470 drachmai	160 C.E.-161 C.E.	Theadelphia	P.Col.5.1-v-6
Tax list	1 talent, 3700 drachmai	160 C.E.-161 C.E.	Theadelphia	P.Col.5.1-v-6
Tax list	1 talent, 3875 drachmai	160 C.E.-161 C.E.	Theadelphia	P.Col.5.1-v-6
Tax list	1 talent	160 C.E.-161 C.E.	Theadelphia	P.Col.5.1-v-6
Loan	1 silver talent	160 C.E.-288 C.E.	Eurgetis	SB.14.11386
Account	1 talent, 1100 drachmai	161 C.E.-162 C.E.	Mendes	BGU.3.904
Tax	1 talent, 4100 drachmai	162 C.E.-163 C.E.	Arsinoites	P.Flor.1.97
Account	25 talents, 5465 drachmai	164 C.E.-165 C.E.	Unknown	BGU.2.476
Account	25 talents, 5887 drachmai	164 C.E.-165 C.E.	Unknown	BGU.2.476
Account	1 talent	164 C.E.-165 C.E.	Unknown	BGU.2.476
Fine for disobeying a will	2 silver talents	165 C.E.	Oxyrhynchus	P.Oxy.3.494
Tax list	1 bronze talent, 685 drachmai	166 C.E.	Theadelphia	BGU.9.1896

Tax list	1 bronze talent, 600 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	2 bronze talents, 4000 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 bronze talent, 1925 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 talent, 940 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	2 bronze talents, 615 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 talent, 2535 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	4 talents, 1525 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	2 talents	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 talent, 20 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 talent, 100 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	2 bronze talents, 2490 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 talent, 1929 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1220 talents, 20 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 bronze talent, 935 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 bronze talent, 1015 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 talent, 5435 drachmai	166 C.E.	Theadelphia	BGU.9.1896

Tax list	1 bronze talent, 1285 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	2 talents, 2530 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 bronze talent, 1465 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 bronze talent, 915 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 talent, 935 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 bronze talent, 2070 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 bronze talent, 3495 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 bronze talent, 35 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	2 talents, 3095 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	2 talents, 1000 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	5 talents, 5675 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 talent, 5635 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 talent, 2600 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	2 talents, 5315 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	2 talents, 435 drachmai	166 C.E.	Theadelphia	BGU.9.1896

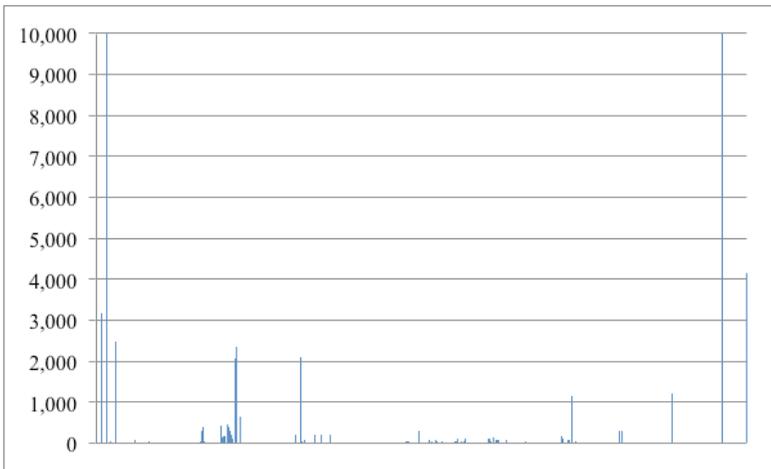
Tax list	1 talent, 3330 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 bronze talent, 2850 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 bronze talent, 1420 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	3 bronze talents, 1920 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 talent, 5635 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 talent, 2000 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 talent, 2600 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 talent, 1420 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 bronze talent, 145 bronze drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 bronze talent, 1815 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	2 bronze talent, 5350 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 talent, 1145 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Tax list	1 talent, 1815 drachmai	166 C.E.	Theadelphia	BGU.9.1896
Account	1 talent, 5250 drachmai	166 C.E.	Euhemeria	P.Hamb.4.249
Account	1 talent, 1500 drachmai	166 C.E.	Euhemeria	P.Hamb.4.249
Household book	1 talent, 2470 drachmai	166 C.E.	Soknopaiu	P.Louvre.1.4
Household book	1 talent, 4700 drachmai	166 C.E.	Soknopaiu	P.Louvre.1.4

Will	2 talents	166 C.E.–167 C.E.	Oxyrhynchus	PSI.12.1263
List	1 silver talent	168 C.E.	Hermopolis	SB.18.13176
Tax list	1 talent, 5799 drachmai	168 C.E.–169 C.E.	Oxyrhynchus	P.Oxy.24.2413
Account	1 talent	169 C.E.	Arsinoites	Chr.Wilck.398
Fees	1 bronze talent, 430 drachmai	169 C.E.–202 C.E.	Theadelphia	P.Berl.Leihg.2.36
Fees	1 talent, 2300 drachmai	169 C.E.–202 C.E.	Theadelphia	P.Berl.Leihg.2.36
Fees	1 bronze talent, 5700 drachmai	169 C.E.–202 C.E.	Theadelphia	P.Berl.Leihg.2.36
Fees	2 talents, 1580 drachmai	169 C.E.–202 C.E.	Theadelphia	P.Berl.Leihg.2.36
Fees	1 talent, 3315 drachmai	169 C.E.–202 C.E.	Theadelphia	P.Berl.Leihg.2.36
Fees	4 talents	169 C.E.–202 C.E.	Theadelphia	P.Berl.Leihg.2.36
Fees	3 bronze talent, 1320 drachmai	169 C.E.–202 C.E.	Theadelphia	P.Berl.Leihg.2.36
Account	2 talents	170 C.E.	Unknown	BGU.4.1085

Appendix 1.1  
 Statistical Analysis of Papyrological Data

Average	47.0750
Median	2.6667
Mode	1
Range	9,999
Average w/o outlier	34.6339
Median w/o outlier	2.6637
Mode w/o outlier	1
Range w/o outlier	3,169

Appendix 1.2  
Graph of Papyrological Data (in Talents)\*



\*The two bars to the furthest on the right, at 10,000 and 4,166, are not data from the papyri but are there to assist the viewer in comparing Matthew 18's numbers (either 10,000 or, as I prefer, 4,166) with the papyrological data.

Appendix 2  
Τάλαντον in Josephus

100 minas; candlestick of cast gold in Moses' tabernacle	1 talent	Josephus, <i>Antiquities</i> , 3.6.7
Bribe to Syria to accompany Israel in war against the Ammonites during David's reign	1,000 talents	Josephus, <i>Antiquities</i> , 7.6.1
Crown of the Ammonite king	1 gold talent	Josephus, <i>Antiquities</i> , 7.7.5
Money prepared by David to build a temple	10,000 gold talents	Josephus, <i>Antiquities</i> , 7.14.2
Money prepared by David to build a temple	100,000 silver talents	Josephus, <i>Antiquities</i> , 7.14.2
David's personal contribution to the temple	200 talents	Josephus, <i>Antiquities</i> , 7.14.9
David's personal contribution to the temple	300 pure gold talents	Josephus, <i>Antiquities</i> , 7.14.9
Money brought to build Solomon's temple	5,000 gold talents	Josephus, <i>Antiquities</i> , 7.14.9
Money brought to build Solomon's temple	10,000 silver talents	Josephus, <i>Antiquities</i> , 7.14.9
Money brought to build Solomon's temple	Many 10,000 iron talents	Josephus, <i>Antiquities</i> , 7.14.9
Money in David's sepulchre	3,000 talents	Josephus, <i>Antiquities</i> , 7.15.3
Gold from Ophir gathered for Solomon	400 gold talents	Josephus, <i>Antiquities</i> , 8.6.4
Gift to Solomon from Queen of Sheba	20 gold talents	Josephus, <i>Antiquities</i> , 8.6.6
Total of gifts to Solomon	666 gold talents	Josephus, <i>Antiquities</i> , 8.7.2
100,000 hired soldiers	100 silver talents	Josephus, <i>Antiquities</i> , 9.9.1
Treaty from Menahem to Pul	1,000 silver talents	Josephus, <i>Antiquities</i> , 9.11.1

Ammon's tribute to Judah under Jotham	100 talents	Josephus, <i>Antiquities</i> , 9.11.2
Treaty from Hezekiah to Sennacherib	300 silver talents	Josephus, <i>Antiquities</i> , 10.1.1
Treaty from Hezekiah to Sennacherib	30 gold talents	Josephus, <i>Antiquities</i> , 10.1.1
Tribute from Jehoiakim to Necho	100 silver talents	Josephus, <i>Antiquities</i> , 10.5.2
Tribute from Jehoiakim to Necho	1 gold talent	Josephus, <i>Antiquities</i> , 10.5.2
Darius ordered to be given to build the temple	50 talents	Josephus, <i>Antiquities</i> , 11.3.8
Money brought by Ezra to the temple	650 silver talents	Josephus, <i>Antiquities</i> , 11.5.2
Money brought by Ezra to the temple	100 silver talents	Josephus, <i>Antiquities</i> , 11.5.2
Money brought by Ezra to the temple	20 gold talents	Josephus, <i>Antiquities</i> , 11.5.2
Money brought by Ezra to the temple	12 brass talents	Josephus, <i>Antiquities</i> , 11.5.2
Haman's personal money that he promised to give Artaxerxes if he kills all the Jews to make up for the lost revenue	40,000 talents	Josephus, <i>Antiquities</i> , 11.6.5
Redemption money of the Jewish captives petitioned by Aristean	400 talents	Josephus, <i>Antiquities</i> , 12.2.3
Redemption money of the Jewish captives petitioned by Aristean with children added	460 talents	Josephus, <i>Antiquities</i> , 12.2.3
Gold for making large basins, vials, and cups from Ptolemy to the temple	50 gold talents	Josephus, <i>Antiquities</i> , 12.2.5
Money for sacrifices from Ptolemy	100 talents	Josephus, <i>Antiquities</i> , 12.2.5
Money given to the translators of the LXX	3 talents	Josephus, <i>Antiquities</i> , 12.2.13

Money given to the translators of the LXX	2 gold talents	Josephus, <i>Antiquities</i> , 12.2.15
Money given to the translators of the LXX	1 talent	Josephus, <i>Antiquities</i> , 12.2.15
Money given to the translators of the LXX	30 talents	Josephus, <i>Antiquities</i> , 12.2.15
Onias' tax to Egypt	20 silver talents	Josephus, <i>Antiquities</i> , 12.4.1
Sum of the taxes of Coelesyria, Phoenicia, Judea, and Samaria	8,000 talents	Josephus, <i>Antiquities</i> , 12.4.4
Borrowed money	500 talents	Josephus, <i>Antiquities</i> , 12.4.5
Money had by the 20 principal men of Askelon who Joseph killed	1,000 talents	Josephus, <i>Antiquities</i> , 12.4.5
Present from Hyrcanus to Ptolemy at the birth of Ptolemy's son	10 talents	Josephus, <i>Antiquities</i> , 12.4.7
Hyrcanus' money in Alexandra	3,000 talents	Josephus, <i>Antiquities</i> , 12.4.7
Proposed gift to the king	1,000 talents	Josephus, <i>Antiquities</i> , 12.4.8
Slaves	1 talent each	Josephus, <i>Antiquities</i> , 12.4.9
What Ptolemy's friends say they will give as a gift	12 talents each	Josephus, <i>Antiquities</i> , 12.4.9
Hyrcanus' supposed small gift	5 talents	Josephus, <i>Antiquities</i> , 12.4.9
What Ptolemy's friends actually give as a gift	20 talents	Josephus, <i>Antiquities</i> , 12.4.9
Hyrcanus' actual gift to Ptolemy	200 talents	Josephus, <i>Antiquities</i> , 12.4.9
Tribute from Judea, Samaria, Perea, and Galilee to Demetrius	300 talents	Josephus, <i>Antiquities</i> , 13.4.9
Money to bail Jonathan out of Jail	100 silver talents	Josephus, <i>Antiquities</i> , 13.6.5

Money to persuade against Garrison	500 silver talents	Josephus, <i>Antiquities</i> , 13.8.3
Down payment for money to persuade against garrison	300 silver talents	Josephus, <i>Antiquities</i> , 13.8.3
Money taken by Hyrcanus from David's sepulcher	3,000 talents	Josephus, <i>Antiquities</i> , 13.8.4
Pretended appeasement	400 silver talents	Josephus, <i>Antiquities</i> , 13.12.4
Gift (Aristobulus to Pompey; Hyrcanus to Pompey)	400 talents	Josephus, <i>Antiquities</i> , 14.2.3
Gift (Aristobulus to Pompey—golden vine)	500 talents	Josephus, <i>Antiquities</i> , 14.3.1
Alleged bribe to Gabinius	300 talents	Josephus, <i>Antiquities</i> , 14.3.2
Alleged Bribe to Scaurus	400 talents	Josephus, <i>Antiquities</i> , 14.3.2
Buy off of punishment by Ptolemy Menneus	1,000 talents	Josephus, <i>Antiquities</i> , 14.3.2
Sacred money in the temple seen by Pompey	2,000 talents	Josephus, <i>Antiquities</i> , 14.4.4
Jewish payment to Rome	10,000 talents	Josephus, <i>Antiquities</i> , 14.4.5
Appeasement of war from Aretas to Scaurus	300 talents	Josephus, <i>Antiquities</i> , 14.5.1
All the money in the temple	8,000 + 2,000 = 10,000 talents	Josephus, <i>Antiquities</i> , 14.7.1
Jewish money in Cos	800 talents	Josephus, <i>Antiquities</i> , 14.7.2
Taxes laid upon Judea by Cassius	700 talents	Josephus, <i>Antiquities</i> , 14.11.2
Appeasement from Hyrcanus on behalf of Malichus	100 talents	Josephus, <i>Antiquities</i> , 14.11.2
Price to overthrow his kingdom from Antigonus to the Parthians	1,000 talents	Josephus, <i>Antiquities</i> , 14.13.3

Hyrchanus' savings account	300 talents	Josephus, <i>Antiquities</i> , 14.13.9
Head price for Herod's brother Phasaelus willing to be paid by Herod	300 talents	Josephus, <i>Antiquities</i> , 14.14.1
Punishment for rebellion	100 talents	Josephus, <i>Antiquities</i> , 14.15.6
Head price for Joseph's (Herod's brother) dead body	50 talents	Josephus, <i>Antiquities</i> , 14.15.10
Yearly tribute (king of Arabia to Cleopatra that Herod pays when gaining Arabia)	200 talents	Josephus, <i>Antiquities</i> , 15.4.4.
Gift from Herod to Caesar	800 talents	Josephus, <i>Antiquities</i> , 15.6.7.
Auranitis (a part of Iturea of Damascus)	50 talents	Josephus, <i>Antiquities</i> , 15.10.2
A tetrarchy for Herod's brother Pheroras	100 talents	Josephus, <i>Antiquities</i> , 15.10.3
Gift	300 talents	Josephus, <i>Antiquities</i> , 16.4.5
Valuable furniture taken to Caesarea Maritima	500 talents	Josephus, <i>Antiquities</i> , 16.5.1
Amount of money Hyrchanus took from David's tomb	300 talents	Josephus, <i>Antiquities</i> , 16.7.1
Dowry?	100 talents	Josephus, <i>Antiquities</i> , 16.7.6
Yearly revenues of unnamed country given to Antipater	200 talents	Josephus, <i>Antiquities</i> , 16.8.4
Money lent to Obodas, king of Arabia, for an unknown reason	60 talents	Josephus, <i>Antiquities</i> , 16.9.1
Gift to Caesar from Aretas/Aeneas	Many (πολλῶν) talents	Josephus, <i>Antiquities</i> , 16.9.4
Gift to Eurycles from Alexander	50 talents	Josephus, <i>Antiquities</i> , 16.10.1
Debt owed to Herod	500 talents	Josephus, <i>Antiquities</i> , 16.10.8

Bribe from Herod to Antipater	100 talents	Josephus, <i>Antiquities</i> , 17.4.1
All of Doris' fine ornaments	Many ( <i>pollōn</i> ) talents	Josephus, <i>Antiquities</i> , 17.4.2
Splendid ornaments as gifts	200 talents	Josephus, <i>Antiquities</i> , 17.4.3
Minimum yearly salary of Antipater	50 talents	Josephus, <i>Antiquities</i> , 17.5.3
Fare to get to Rome	300 talents	Josephus, <i>Antiquities</i> , 17.5.3
Gift to Caesar from Herod when he is about to die	1000 talents	Josephus, <i>Antiquities</i> , 17.6.1
Gift to Julia from Herod when he is about to die	500 talents	Josephus, <i>Antiquities</i> , 17.6.1
Sabinus' portion of the temple money	400 talents	Josephus, <i>Antiquities</i> , 17.10.2
Antipas' yearly tribute from Peres and Galilee	200 talents	Josephus, <i>Antiquities</i> , 17.11.4
Philip's yearly tribute from certain provinces	100 talents	Josephus, <i>Antiquities</i> , 17.11.4
The tribute money that came to Archelaus every year	600 talents	Josephus, <i>Antiquities</i> , 17.11.4
Salome's yearly inheritance	60 talents	Josephus, <i>Antiquities</i> , 17.11.5
All that Herod bequeathed to Caesar	1,500 talents	Josephus, <i>Antiquities</i> , 17.11.5
Loan from Alexander to Agrippa	5 talents	Josephus, <i>Antiquities</i> , 18.6.3
Money taken from David's sepulchre by Hyrcanus	3,000 talents	Josephus, <i>Wars</i> , 1.2.5
Bribe from Aristobulus II to Scaurus	300 talents	Josephus, <i>Wars</i> , 1.6.3
Money in the Temple seen by Pompey	2,000 talents	Josephus, <i>Wars</i> , 1.7.6

Bribe for peace	300 talents	Josephus, <i>Wars</i> , 1.8.1
All the money in the temple	2,000 talents	Josephus, <i>Wars</i> , 1.8.8
Taxes laid upon Judea by Cassius	700 talents	Josephus, <i>Wars</i> , 1.11.2
Herod's portion to Cassius	100 talents	Josephus, <i>Wars</i> , 1.11.2
Money to make Cassius not kill Malichus	100 talents	Josephus, <i>Wars</i> , 1.11.2
Price to overthrow his kingdom from Antigonus to the Parthians	1,000 talents	Josephus, <i>Wars</i> , 1.13.1
Hyrchanus' savings account	300 talents	Josephus, <i>Wars</i> , 1.13.9
Head price for Herod's Brother Phasaelus willing to be paid by Herod	300 talents	Josephus, <i>Wars</i> , 1.14.1
Punishment for rebellion	100 talents	Josephus, <i>Wars</i> , 1.16.5
Head price for Joseph's (Herod's brother) dead body	50 talents	Josephus, <i>Wars</i> , 1.17.2
Yearly rent	200 talents	Josephus, <i>Wars</i> , 1.18.5
Bribe to not be killed	500 talents	Josephus, <i>Wars</i> , 1.19.6
Gift to Herod	30 talents	Josephus, <i>Wars</i> , 1.23.4
Pheroras' revenue	100 talents	Josephus, <i>Wars</i> , 1.24.5
Dowry of Herod's oldest daughter to Pheroras	300 talents	Josephus, <i>Wars</i> , 1.24.5
Present to Archelaus from Herod	70 talents	Josephus, <i>Wars</i> , 1.25.6
Reward to Eurycles from Herod for being his benefactor	50 talents	Josephus, <i>Wars</i> , 1.26.4

A present to oneself?	100 talents	Josephus, <i>Wars</i> , 1.30.3
All of Doris' fine ornaments	Many ( <i>pollōn</i> ) talents	Josephus, <i>Wars</i> , 1.30.4
Splendid ornaments as gifts	200 talents	Josephus, <i>Wars</i> , 1.31.2
Antipater's yearly revenue from Herod	50 talents	Josephus, <i>Wars</i> , 1.32.2
Fare to get to Rome	300 talents	Josephus, <i>Wars</i> , 1.32.2
Gift to Caesar from Herod when he is about to die	1,000 talents	Josephus, <i>Wars</i> , 1.32.7
Gift to Julia from Herod when he is about to die	500 talents	Josephus, <i>Wars</i> , 1.32.7
Sabinus' portion of the temple money	400 talents	Josephus, <i>Wars</i> , 2.3.3
Antipas' yearly tribute from Perea and Galilee	200 talents	Josephus, <i>Wars</i> , 2.6.3
Philip's yearly tribute from certain provinces	100 talents	Josephus, <i>Wars</i> , 2.6.3
The tribute money that came to Archelaus every year	400 talents	Josephus, <i>Wars</i> , 2.6.3
Salome's yearly inheritance	60 talents	Josephus, <i>Wars</i> , 2.6.3
All that Herod bequeathed to Caesar	1,000 talents	Josephus, <i>Wars</i> , 2.6.3
Bribe to Florus from John the Publican to stop the construction around the synagogue	8 talents	Josephus, <i>Wars</i> , 2.14.4
Seized by Florus from the temple on false pretences	17 talents	Josephus, <i>Wars</i> , 2.14.6
Remainder of required tribute money	40 talents	Josephus, <i>Wars</i> , 2.17.1
Medimnus of wheat	1 talent	Josephus, <i>Wars</i> , 5.13.7

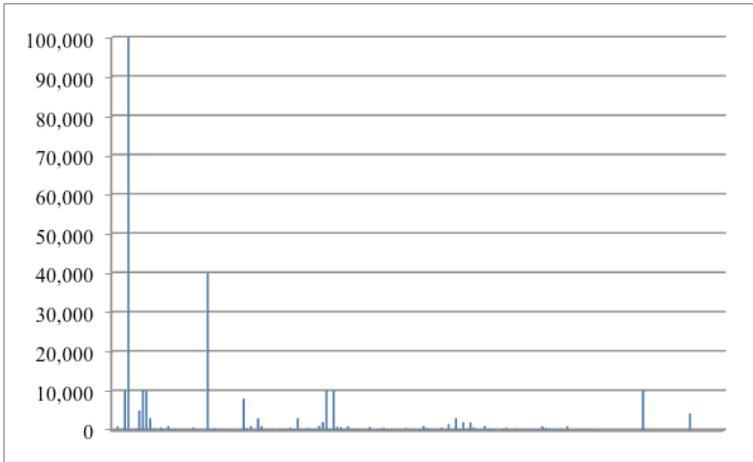
Weight of the golden table in the temple	Many talents (πολυτάλαντος)	Josephus, <i>Wars</i> , 7.5.5
Paeorus' ransom	100 talents	Josephus, <i>Wars</i> , 7.7.4
Gift from Hiram of Tyre to Solomon	120 gold talents	Josephus, <i>Contra Apionem</i> , 1.17
Altar and a candlestick	2 gold talents	Josephus, <i>Contra Apionem</i> , 1.22
Head price	1 talent	Josephus, <i>Contra Apionem</i> , 2.38

## Appendix 2.1

## Statistical Analysis of Josephus' Data

Mean	1,888.81
Median	300.00
Mode	100.00
Range	99,999.00

Appendix 2.2  
Graph of Josephus' Data\*



Appendix 3  
Τάλαντον in Plutarch

Debt paid by Solon	5 talents	Plutarch, <i>Solon</i> , 15.9
Purported debt paid by Solon	15 talents	Plutarch, <i>Solon</i> , 15.9
Gift	1 silver talents	Plutarch, <i>Themistocles</i> , 7.7
Money taken	3 silver talents	Plutarch, <i>Themistocles</i> , 21.4
Indemnity paid by the Corinthians	20 talents	Plutarch, <i>Themistocles</i> , 24.1
Money sent secretly to Themistocles	100 talents	Plutarch, <i>Themistocles</i> , 25.3
Money sent secretly to Themistocles	80 talents	Plutarch, <i>Themistocles</i> , 25.3
Themistocles' worth	3 talents	Plutarch, <i>Themistocles</i> , 25.3
Head Price	200 talents	Plutarch, <i>Themistocles</i> , 26.1
Debt owed by Themistocles for turning himself in	200 talents	Plutarch, <i>Themistocles</i> , 29.3
Gold given by women for the offering	8 gold talents	Plutarch, <i>Camillus</i> , 8.3
The Price of costly statues and temples	Thousands of talents	Plutarch, <i>Pericles</i> , 12.3
Various needs for Pericles	10 talents	Plutarch, <i>Pericles</i> , 23.1
Bribes to delay war	10 talents	Plutarch, <i>Pericles</i> , 23.2
Bribes	1 talent	Plutarch, <i>Pericles</i> , 25.2
Fine	15 talents	Plutarch, <i>Pericles</i> , 35.4
Fine	50 talents	Plutarch, <i>Pericles</i> , 35.4
Booty	3,000 talents	Plutarch, <i>Fabius Maximus</i> , 22.6
Price to ransom captive soldiers paid by Fabius	6 talents	Plutarch, <i>Comparatio Periclis et Fabii Maximi</i> , 3.6
Bid for public land	1 talent	Plutarch, <i>Alcibiades</i> , 5.4
Dowry	10 talents	Plutarch, <i>Alcibiades</i> , 8.3
Money demanded by Alcibiades if a child is born	10 talents	Plutarch, <i>Alcibiades</i> , 8.3
Gilding for the temple of the Capitoline Jupiter	Above 12,000 talents	Plutarch, <i>Publicola</i> , 15.4
Money offered to Lucullus after being pressed by pirates	80 talents	Plutarch, <i>Lucullus</i> , 2.8

Tax upon the inhabitants of Asia	20,000 talents	Plutarch, <i>Lucullus</i> , 4.1
Money to furnish a navy	3,000 talents	Plutarch, <i>Lucullus</i> , 13.4
Tax upon the inhabitants of Asia	20,000 talents	Plutarch, <i>Lucullus</i> , 20.4
Tax on Asia with Usury	120,000 talents	Plutarch, <i>Lucullus</i> , 20.5
Booty from Tigranocerta	8,000 talents	Plutarch, <i>Lucullus</i> , 29.4
Price of a Horse	13 talents	Plutarch, <i>Alexander</i> , 6.1
Present to Xenocrates	50 talents	Plutarch, <i>Alexander</i> , 8.5
Fund for Soldiers' Pay	70 talents	Plutarch, <i>Alexander</i> , 15.2
Alexander's Debt	200 talents	Plutarch, <i>Alexander</i> , 15.2
Gift	500 talents of frankincense	Plutarch, <i>Alexander</i> , 25.6
Gift	100 talents of myrrh	Plutarch, <i>Alexander</i> , 25.6
Reward for being a good actor	10 talents	Plutarch, <i>Alexander</i> , 29.6
Money found at the palace at Susa	40,000 talents	Plutarch, <i>Alexander</i> , 36.1
Proof of friendship	5 talents	Plutarch, <i>Alexander</i> , 39.6
Apparel	1,000 talents	Plutarch, <i>Alexander</i> , 39.11
Bonus	2,000 talents	Plutarch, <i>Alexander</i> , 42.5
Gift	1,000 talents	Plutarch, <i>Alexander</i> , 59.5
Money brought by Abuletes to Alexander	3,000 talents	Plutarch, <i>Alexander</i> , 68.7
Alexander paid off debts of many of his soldiers	9,870 talents	Plutarch, <i>Alexander</i> , 70.3
Proposed money for a tomb	10,000 talents	Plutarch, <i>Alexander</i> , 72.5
Treaty	2,000 talents	Plutarch, <i>Sulla</i> , 22.5
Tax upon the inhabitants of Asia	20,000 talents	Plutarch, <i>Sulla</i> , 25.2
Reward for harboring a fugitive	2 talents	Plutarch, <i>Sulla</i> , 31.4
Houses	1,000 talents	Plutarch, <i>Timoleon</i> , 23.7
Bail	15,000 talents	Plutarch, <i>Aemilius Paulus</i> , 7.3
Money to assist in the war	300 talents	Plutarch, <i>Aemilius Paulus</i> , 13.1
Tribute	100 talents	Plutarch, <i>Aemilius Paulus</i> , 28.6
Tribute	200 talents	Plutarch, <i>Aemilius Paulus</i> , 28.6
Coined silver in 750 vessels	3 talents	Plutarch, <i>Aemilius Paulus</i> , 32.8

Coined silver in 750 vessels	2,250 silver talents	Plutarch, <i>Aemilius Paulus</i> , 32.8
Coined gold in 77 vessels	3 talents	Plutarch, <i>Aemilius Paulus</i> , 33.3
Coined gold in 77 vessels	231 gold talents	Plutarch, <i>Aemilius Paulus</i> , 33.3
The consecrated bowl	10 gold talents	Plutarch, <i>Aemilius Paulus</i> , 33.4
Gift	4 talents	Plutarch, <i>Pelopidas</i> , 30.11
Booty	80 talents	Plutarch, <i>Aristides</i> , 20.3
Tax	460 talents	Plutarch, <i>Aristides</i> , 24.4
Athenian revenue	600 talents	Plutarch, <i>Aristides</i> , 24.4
Tax	1,300 talents	Plutarch, <i>Aristides</i> , 24.5
To become allies with the Celtiberians	200 talents	Plutarch, <i>Cato Maior</i> , 10.2
Fine	2 talents	Plutarch, <i>Cato Maior</i> , 19.3
Fine	500 talents	Plutarch, <i>Cato Maior</i> , 22.1
Low estimate of Themistocles' worth	3 talents	Plutarch, <i>Comparatio Aristidis et Catonis</i> , 1.4
High estimate of Themistocles' worth	5 talents	Plutarch, <i>Comparatio Aristidis et Catonis</i> , 1.4
House and property of Nabis	120 talents	Plutarch, <i>Philopoemen</i> , 15.6
Indemnity	1,000 talents	Plutarch, <i>Titus Flamininus</i> , 9.8
Fine	1,000 talents	Plutarch, <i>Titus Flamininus</i> , 14.3
Money for Pyrrhus	200 talents	Plutarch, <i>Pyrrhus</i> , 3.5
Ptolemy's payment to Antipater to give up his expedition	300 talents	Plutarch, <i>Pyrrhus</i> , 6.6
Deposit	1 silver talent	Plutarch, <i>Lysander</i> , 18.2
Money for a war	100 talents	Plutarch, <i>Lysander</i> , 21.2
Fine	1 talent	Plutarch, <i>Lysander</i> , 27.3
Fine	50 talents	Plutarch, <i>Cimon</i> , 4.4
Fine	10 talents	Plutarch, <i>Cimon</i> , 12.4
Money stolen	30 talents	Plutarch, <i>Nicias</i> , 28.4
Money sent by Lysander to Sparta	1,000 talents	Plutarch, <i>Nicias</i> , 28.4
Crassus' monetary possessions before his consulship	300 talents	Plutarch, <i>Crassus</i> , 2.3
Crassus' monetary possessions after his consulship	7,100 talents	Plutarch, <i>Crassus</i> , 2.3

Loan paid by Crassus on Caesar's behalf	830 talents	Plutarch, <i>Crassus</i> , 7.7
Gift	1 talent	Plutarch, <i>Crassus</i> , 33.7
Money asked of Eumenes	300 talents	Plutarch, <i>Eumenes</i> , 2.5
Money given by Eumenes	100 talents	Plutarch, <i>Eumenes</i> , 2.5
Gold and silver melted in a fire	1,000 talents	Plutarch, <i>Eumenes</i> , 2.7
Eumenes' property	5,000 silver talents	Plutarch, <i>Eumenes</i> , 3.11
Money to kill Eumenes	100 talents	Plutarch, <i>Eumenes</i> , 8.11
Gift	500 talents	Plutarch, <i>Eumenes</i> , 13.2
Money to kill Sertorius	100 silver talents	Plutarch, <i>Sertorius</i> , 22.1
Part of a treaty	3,000 talents	Plutarch, <i>Sertorius</i> , 24.3
Expenses of a march	30 talents	Plutarch, <i>Agesilaus</i> , 10.5
Price of passage	100 silver talents	Plutarch, <i>Agesilaus</i> , 16.1
Spoils	100 talents	Plutarch, <i>Agesilaus</i> , 19.3
Expenses of a withdrawal	10 talents	Plutarch, <i>Agesilaus</i> , 32.8
Gift	230 silver talents	Plutarch, <i>Agesilaus</i> , 40.2
Estate of Demetrius	4,000 talents	Plutarch, <i>Pompeius</i> , 2.4
Money to capture Mithridates	100 talents	Plutarch, <i>Pompeius</i> , 32.9
Fine	6,000 talents	Plutarch, <i>Pompeius</i> , 33.4
Money promised by Tigranes to each tribune	1 talent	Plutarch, <i>Pompeius</i> , 33.5
Cost of Mithridates' sword belt	400 talents	Plutarch, <i>Pompeius</i> , 42.3
Present from Pompey to all the sophists in Rhodes	1 talent	Plutarch, <i>Pompeius</i> , 42.5
Money to restore Athens	50 talents	Plutarch, <i>Pompeius</i> , 42.6
Money brought by Pompey to the public treasury	20,000 talents	Plutarch, <i>Pompeius</i> , 45.3
Money to feed and maintain soldiers each year	1,000 talents	Plutarch, <i>Pompeius</i> , 55.7
Bribe	1,500 talents	Plutarch, <i>Pompeius</i> , 58.1
Bail	2 talents	Plutarch, <i>Caesar</i> , 1.7
Ransom	20 talents	Plutarch, <i>Caesar</i> , 2.1
Ransom	50 talents	Plutarch, <i>Caesar</i> , 2.1
Debt	1,300 talents	Plutarch, <i>Caesar</i> , 5.8
Payment	830 talents	Plutarch, <i>Caesar</i> , 11.2

Yearly Tribute	1,000 talents	Plutarch, <i>Caesar</i> , 28.8
Money given to Paulus to adorn the Basilica	1,500 talents	Plutarch, <i>Caesar</i> , 29.3
Present	100 talents	Plutarch, <i>Phocion</i> , 18.1
Gift	700 talents	Plutarch, <i>Phocion</i> , 21.3
Charicles' charge to Harpalus for work done—said to be a large sum	30 talents	Plutarch, <i>Phocion</i> , 22.2
Cato's share of the patrimony	120 talents	Plutarch, <i>Cato Minor</i> , 4.1
Inheritance	100 talents	Plutarch, <i>Cato Minor</i> , 6.7
Marble	8 talents	Plutarch, <i>Cato Minor</i> , 11.3
Books	5 talents	Plutarch, <i>Cato Minor</i> , 18.5
Annual expenditure for the distribution of grain	1,250 talents	Plutarch, <i>Cato Minor</i> , 26.1
Sum	7,000 silver talents	Plutarch, <i>Cato Minor</i> , 38.1
Amount held by a coffer	2 talents, 500 drachmai	Plutarch, <i>Cato Minor</i> , 38.1
Coined money	600 talents	Plutarch, <i>Agis et Cleomenes</i> , 9.5
Money equation	500 talents	Plutarch, <i>Agis et Cleomenes</i> , 44.1
Gift	24 talents	Plutarch, <i>Agis et Cleomenes</i> , 53.5
Agis' monetary property	600 talents	Plutarch, <i>Comparatio Agidis et Cleomenis cum Tiberio et Gaio Graccho</i> , 1.8
Demosthenes' monetary property	15 talents	Plutarch, <i>Demosthenes</i> , 4.3
Payment	5 talents	Plutarch, <i>Demosthenes</i> , 23.6
Golden cup	20 talents	Plutarch, <i>Demosthenes</i> , 25.4
Fine	50 talents	Plutarch, <i>Demosthenes</i> , 26.2
Money paid to those who prepared the altar of Zeus	50 talents	Plutarch, <i>Demosthenes</i> , 27.8
Worth of Roscius' estate	250 talents	Plutarch, <i>Cicero</i> , 3.5
Demetrius' money	5,000 talents	Plutarch, <i>Demetrius</i> , 8.4
Fine	50 talents	Plutarch, <i>Demetrius</i> , 24.6
Bribe	100 talents	Plutarch, <i>Demetrius</i> , 25.1
Money for soap	250 talents	Plutarch, <i>Demetrius</i> , 27.1

Treasure	1,200 talents	Plutarch, <i>Demetrius</i> , 32.1
Antony's debt	250 talents	Plutarch, <i>Antonius</i> , 2.5
Ptolemy's proposed bribe to Gabinius to join him in invading Egypt	10,000 talents	Plutarch, <i>Antonius</i> , 3.4
Treasure from Caesar's house	4,000 talents	Plutarch, <i>Antonius</i> , 15.2
Money from Asia	200,000 talents	Plutarch, <i>Antonius</i> , 24.8
Treaty	1,000 talents	Plutarch, <i>Antonius</i> , 34.5
Treaty	300 talents	Plutarch, <i>Antonius</i> , 34.7
Money for a battle	20,000 talents	Plutarch, <i>Antonius</i> , 56.2
Bribe	2,000 talents	Plutarch, <i>Antonius</i> , 86.9
Reward	1 silver talents	Plutarch, <i>Dion</i> , 19.7
Money to kill someone	20 talents	Plutarch, <i>Dion</i> , 54.3
All the Rhodians' gold and silver	800 talents	Plutarch, <i>Brutus</i> , 32.4
Fine	500 talents	Plutarch, <i>Brutus</i> , 32.4
Fine	150 talents	Plutarch, <i>Brutus</i> , 32.4
Gift	25 talents	Plutarch, <i>Aratus</i> , 11.2
Admission fee	1 talent	Plutarch, <i>Aratus</i> , 13.1
Gift	150 talents	Plutarch, <i>Aratus</i> , 13.6
Gift	60 talents	Plutarch, <i>Aratus</i> , 19.1
Gift	1 talent	Plutarch, <i>Aratus</i> , 19.2
Purchase	150 talents	Plutarch, <i>Aratus</i> , 34.6
Payment for soldiers	50 talents	Plutarch, <i>Aratus</i> , 35.2
Yearly pension	12 talents	Plutarch, <i>Aratus</i> , 41.5
Money Aratus received yearly from Ptolemy	6 talents	Plutarch, <i>Aratus</i> , 41.5
Fine	20 talents	Plutarch, <i>Aratus</i> , 48.7
Fine to Philip for abusing Aratus' son	1,000 talents	Plutarch, <i>Aratus</i> , 54.5
Worth of adornment around the king	12,000 talents	Plutarch, <i>Artaxerxes</i> , 24.10
Dowry	1 talent	Plutarch, <i>Quomodo adolescens poetas audire debeat</i> , 18E
Gift	1 talent	Plutarch, <i>Regum et imperatorum apophthegmata</i> , 176A

Gift	1 talent	Plutarch, <i>Regum et imperatorum apophthegmata</i> , 179E
Payment	50 talents	Plutarch, <i>Regum et imperatorum apophthegmata</i> , 179F
Price	100 talents	Plutarch, <i>Regum et imperatorum apophthegmata</i> , 179F
Proposed treaty from Darius to Alexander to split the kingdom	10,000 talents	Plutarch, <i>Regum et imperatorum apophthegmata</i> , 180B
Gift	50 talents	Plutarch, <i>Regum et imperatorum apophthegmata</i> , 181D
Payment	1 talent	Plutarch, <i>Regum et imperatorum apophthegmata</i> , 182E
Gift	100 talents	Plutarch, <i>Regum et imperatorum apophthegmata</i> , 188C
Gift	5,000 talents	Plutarch, <i>Regum et imperatorum apophthegmata</i> , 196D
Gift	100 silver talents	Plutarch, <i>Apothegmata Laconica</i> , 211C
Gift	50 talents	Plutarch, <i>Apothegmata Laconica</i> , 222C
Payment	300 silver talents	Plutarch, <i>Mulierum Virtutes</i> , 248E
Price	2 talents	Plutarch, <i>Mulierum Virtutes</i> , 251F
Gift	1 talent	Plutarch, <i>Mulierum Virtutes</i> , 260E
Gift	500 gold talents	Plutarch, <i>Parallela minora</i> , 308B
Treasure	200 talents	Plutarch, <i>De Alexandri magni fortuna aut virtute</i> , 327D
Gift	70 talents	Plutarch, <i>De Alexandri magni fortuna aut virtute</i> , 327E

Bribe	50 talents	Plutarch, <i>De Alexandri magni fortuna aut virtute</i> , 331E
Gift	50 talents	Plutarch, <i>De Alexandri magni fortuna aut virtute</i> , 333B
Gift	1 talent	Plutarch, <i>De Alexandri magni fortuna aut virtute</i> , 333F
Price	10 talents	Plutarch, <i>De Alexandri magni fortuna aut virtute</i> , 334E
Gift	70 talents	Plutarch, <i>De Alexandri magni fortuna aut virtute</i> , 342D
Money captured by Alexander and sent back to build temples for the gods	10,000 talents	Plutarch, <i>De Alexandri magni fortuna aut virtute</i> , 343D
Spoils of war	10,000 talents	Plutarch, <i>De gloria Atheniensium</i> , 349E
Loan	3 talents	Plutarch, <i>De curiositate</i> , 516B
Debt	100 talents	Plutarch, <i>De vitioso pudore</i> , 530D
Gift	1 talent	Plutarch, <i>De vitioso pudore</i> , 531E
Amount begged for	1 talent	Plutarch, <i>De vitioso pudore</i> , 531F
Gift	1 talent	Plutarch, <i>De vitioso pudore</i> , 533C
Gift	1 silver talent	Plutarch, <i>De vitioso pudore</i> , 535B
Gift	1 talent	Plutarch, <i>Quaestiones convivales</i> , 633B
Gift	1 talent	Plutarch, <i>Quaestiones convivales</i> , 633D
Payment for a concubine	10 talent	Plutarch, <i>Amatorius</i> , 760C
Labor payment	5 talents	Plutarch, <i>Praecepta gerendae reipublicae</i> , 800F
Gift	1 talent	Plutarch, <i>Praecepta gerendae reipublicae</i> , 809A
Ornaments of the goddess made by Pericles	40 gold talents	Plutarch, <i>De vitando aere alieno</i> , 828B
Value of Crates' estate	8 talents	Plutarch, <i>De vitando aere alieno</i> , 831F

Donation	2 talent	Plutarch, <i>Vitae decem oratorum</i> , 835F
Payment	1 talent	Plutarch, <i>Vitae decem oratorum</i> , 837C
Isocrates' wealth	20 talents	Plutarch, <i>Vitae decem oratorum</i> , 838A
Money that passed through Lycurgus' hands	14,000 talents	Plutarch, <i>Vitae decem oratorum</i> , 841B
Money that passed through Lycurgus' hands	18,650 talents	Plutarch, <i>Vitae decem oratorum</i> , 841B
Money entrusted to Lycurgus	250 talents	Plutarch, <i>Vitae decem oratorum</i> , 841D
Fine	1 talent	Plutarch, <i>Vitae decem oratorum</i> , 842A
Revenue of the commons before Lycurgus	60 talents	Plutarch, <i>Vitae decem oratorum</i> , 842F
Revenue of the commons after Lycurgus	1,200 talents	Plutarch, <i>Vitae decem oratorum</i> , 842F
Total money given by Lycurgus to the citizens	160 talents	Plutarch, <i>Vitae decem oratorum</i> , 843E
Fine	10 talents	Plutarch, <i>Vitae decem oratorum</i> , 844D
Gift	1 silver talent	Plutarch, <i>Vitae decem oratorum</i> , 845F
Money Harpalus brought from Asia	700 talents	Plutarch, <i>Vitae decem oratorum</i> , 846B
Accusation of embezzlement	30 talents	Plutarch, <i>Vitae decem oratorum</i> , 846C
Debt	30 talents	Plutarch, <i>Vitae decem oratorum</i> , 846D
Payment to an athlete	1 talent	Plutarch, <i>Vitae decem oratorum</i> , 848B
Payment to an orator	5 talents	Plutarch, <i>Vitae decem oratorum</i> , 848B
Maintenance of a galley	8 talents	Plutarch, <i>Vitae decem oratorum</i> , 850F
Repairing walls	3 talents	Plutarch, <i>Vitae decem oratorum</i> , 851A
Charity	1 talent	Plutarch, <i>Vitae decem oratorum</i> , 851B

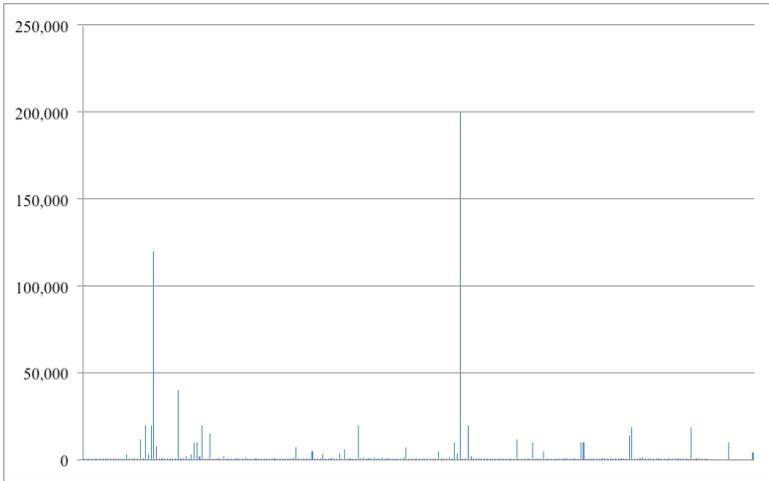
Corn	1 talent	Plutarch, <i>Vitae decem oratorum</i> , 851B
Contribution	500 talents	Plutarch, <i>Vitae decem oratorum</i> , 851B
Profit	30 talents	Plutarch, <i>Vitae decem oratorum</i> , 851E
Profit	100 silver talents	Plutarch, <i>Vitae decem oratorum</i> , 851E
Profit	50 talents	Plutarch, <i>Vitae decem oratorum</i> , 851E
Profit	20 talents	Plutarch, <i>Vitae decem oratorum</i> , 851E
Money entrusted to Lycurgus	18,900 talents	Plutarch, <i>Vitae decem oratorum</i> , 852B
Amount	650 talents	Plutarch, <i>Vitae decem oratorum</i> , 852B
Gift	10 talents	Plutarch, <i>De Herodoti malignitate</i> , 862B
Reward	50 talents	Plutarch, <i>De Herodoti malignitate</i> , 868B
Reward	1 talent	Plutarch, <i>De Stoicorum repugnantiis</i> , 1048A
Payment	60 talents	Plutarch, <i>Non posse suaviter vivi secundum Epicurum</i> , 1093E
Amount	120 talents	Plutarch, <i>Fragmenta</i> , F214

## Appendix 3.1

## Statistical Analysis of Plutarch's Data

Average	3,099.9875
Median	100
Mode	1
Range	199,999

Appendix 3.2  
Graph of Plutarch's Data\*



\*Again, the two bars to the furthest on the right, at 10,000 and 4,166, are not data from Plutarch but rather are there to assist the viewer in comparing Matthew 18's numbers (either 10,000 or, as I prefer, 4,166) with Plutarch.

## Appendix 4

Graph of Average Amount of  $\tau\acute{\alpha}\lambda\alpha\nu\tau\omicron\nu$  per Occurrence among the Papyri, Josephus, and Plutarch

