



JEZYA

JEZYA, the poll or capitation tax levied on members of non-Muslim monotheistic faith communities (Jews, Christians, and, eventually, Zoroastrians), who fell under the protection (*demma*) of Muslim Arab conquerors. It was retained and implemented in most of the Muslim world in a wide variety of ways, was strongly influenced by local economic conditions prevailing before and during the conquest, and varied considerably both over time and geographically. Although early texts tend to use the terms *jezya* and *karāj* interchangeably, or as denoting a general tribute, these terms came to denote two different forms of taxation with the latter levied exclusively on land owners, Muslim and non-Muslim alike.

Muslim Arab conquerors largely retained the taxation systems of the Sasanian and Byzantine empires they had conquered. The word *jezya* itself is most likely a loanword in Arabic and probably derives from the Pahlavi *gazītak*, which denoted a tax levied on the lower classes of society in Sasanian Persia, from which the nobles, clergy, landowners (*dehqāns*), and scribes (or civil servants, *dabirān*) were exempted (Widengren, pp. 123, 149 ff.). The Muslim justification for *jezya* is found in the Qurʾān 9:29, where rejection of Islam is made conditional on the payment of a poll tax—a type of communal taxation to be levied both as a discriminatory tax and as a fee for the protection afforded by the Muslim majority. The Qurʾānic phrase *hattā yoʻtu al-jezyata ʿan yaden wa hom šāḡerun* (“till they pay the poll tax out of hand and submissively”; Fakhry, p. 188) was often interpreted literally, with the tax payers subjected to various forms of humiliation, such as bending the back



and even being struck. Among Shi'ites, the proper implementation of the *jezya* required the presence of the Imam, but in his prolonged absence, an appropriate jurist, acting as his deputy, could carry out this duty (Tsadik, pp. 62-65).

Much detailed information about the exaction of the *jezya* has survived among the documents of the Cairo Genizah found in Fustat, Egypt. These documents mainly date from 950-1250 C.E. and focus primarily, but not exclusively, on the Mediterranean basin. They also yield data about economic issues affecting Jewish life in the Omayyad and Abbasid caliphates, and thus about specific issues of taxation as well. Information about the far-flung activities of merchants such as the Tustari family, originally from Kuzestān, also contributes to our understanding of numerous economic issues, including taxation. In the absence of well-stocked archives or Genizah repositories, it is not possible to arrive at a continuous evaluation of *jezya* and its enforcement in Persia beginning with the Buyid dynasty (10th century, see BUYIDS).

In theory, the *jezya* was supposed to be levied on adult, free, capable males, while children, old people, women, slaves, beggars, and the infirm were supposed to be exempt. The payers of the *jezya* were exempt from military service and the Muslim tax of *zakāt*. Converts to Islam were supposed to have been released from this obligation, but not from land taxes (Gil, pp. 287-91), and this undoubtedly contributed to conversion to Islam in the first two centuries of its advent. But mass conversions that would curtail this revenue caused problems; in the late 7th and early 8th century even the *mawālī* (plur. of *mawlā*, 'client,' 'non-Arab Muslim') were forced to pay *jezya* (Zarrīnkūb, pp. 33-43). Judging by the documents of the Cairo Genizah, the exemptions mentioned above were far from being always implemented.

A uniform rate of taxation or revenue collection never existed throughout the Muslim world. Rates varied on the basis of local economic conditions and taxpayers' wealth, but under the Abbasids they ranged between 1, 2, and 4 *dinārs* (that is, 12, 24, and 48 *dirhams* accordingly; see Cahen, p. 560; Ben Shemesh, II, pp. 42-44; III, pp. 84 ff.), although payment in kind was often accepted as well. This general lack of uniformity led to both commendable flexibility in stressful times and abuse by individual tax collectors and their masters. An instance of the former can be found in Ḥasan b. Moḥammad b. Ḥasan Qomi's (d. 1015) *Tāriq-e Qom* (translated into Persian by Ḥasan b. 'Ali b. Ḥasan b. 'Abd-al-Malek Qomi in the 15th century; see Storey-Bregel, II, no. 869, pp. 1008-9), which shows that a variety of physical conditions was taken into



account in Qom in the 9th-10th centuries through the enactment of different tax-paying schedules according to the harvesting of crops (Lambton, 1953, p. 34). According to this source, *demmis* (see PEOPLE OF THE BOOK) paid the *jezya* on the basis of two different schedules, either 24 or 12 *dirhams* (Lambton, 1953, p. 34). Instances of abuse grew with the growth of the *eqṭā'* (q.v.) system under the Saljuqs and Il-khanids (qq.v.), when the military castes, awarded various revenues, were far less scrupulous about the welfare of their subjects. Unlike in Egypt, where the *jezya* was collected from individuals and, as the Genizah documents testify, caused great hardships to impoverished Jews (better off individuals were under constant pressure to help their more indigent brethren), the non-Muslim communities throughout Persia and Central Asia were assigned communal tributes of a fixed sum. Since most people, for example in the Saljuq era, were subject also to “uncanonical taxes” (*mokus*; Lambton, 1968, pp. 249-50), the financial burden in medieval Persia must have been considerable. A broad but only periodic reprieve occurred under the early Mongol rulers, when a general poll tax (*saršomāra*, *sarāna*, Mong. *qubchur*) was introduced, only for the *jezya* to be finally reintroduced under Uljāytu (Öljejtü, r. 1304-16). During the reign of the Jalayerid (see JALAYERIDS) ruler Šayḳ Ovays I b. Ḥasan-e Bozorg (r. 1356-74), it is known to have been 8 *dinārs* for the wealthy, 6 for the middle classes, and 4 for the poor (Petrushevsky, p. 533).

For the Safavid period, the scant economic information on this subject is supplemented by the observations of travelers and Judeo-Persian chronicles. Whereas originally Shah ‘Abbās I (r. 1588-1629, q.v.) taxed the Armenians fairly lightly, their *jezya* kept increasing throughout the 17th century in tandem with their wealth. At the same time, the Hindu moneychangers working in Persia were subjected to a special poll tax (Fragner, pp. 548-49). During the reign of Shah ‘Abbās II (r. 1642-66, q.v.), many Jewish communities were forced to convert to Islam for almost seven years from 1656 to 1651-52. During that interim, they apparently did not pay the *jezya*. However, not only was it demanded from them retroactively, when they were allowed to return to their faith, but additional sums were also demanded at that time (Moreen, 1986, pp. 68, 100, 106). Raphaël du Mans (1613-96) notes that in the middle of the 17th century Armenians and Jews had to pay annually one *meṭqāl* of gold (Fragner, p. 548). In 1729-30, in an effort to stave off Ṭahmāsbqoli Khan’s (the future Nāder Shah, r. 1736-47) rapacious taxes, the Jewish community of Kāšān converted to Islam and was temporarily exempted from the *jezya*, but only to have it reinstated with a heavy additional fine some six months later



(Moreen, 1990, pp. 37-43, 51-56). Evidence of Jews paying the *jezya* in Persia can be found even after 1783; for Zoroastrians, in theory, it was abolished in 1882 (Tsadik, pp. 335-48).

The *jezya*, like other forms of taxation, was supposed to have been used for the common good in the form of salaries and charities, but it was often appropriated by various rulers, local and otherwise. While remission of taxes for Muslims did occur on rare occasions and in order to recover from natural disasters, the *demis* of Persia and Central Asia were seldom exempted from the payment of the *jezya*.

BIBLIOGRAPHY

A. Ben Shemesh, *Taxation in Islam*, 3 vols., Leiden, 1958-69.

C. Cahen, "Djizya," *EI2* II, 1965, pp. 559-62.

M. R. Cohen, *Poverty and Charity in the Jewish Community of Medieval Egypt*, Princeton, 2005a.

Idem, *The Voice of the Poor in the Middle Ages*, Princeton, 2005b.

M. Fakhry, *An Interpretation of the Qur'an: English Translation of the Meanings, a Bilingual Edition*, New York, 2004.

B. Fragner, "Social and Internal Economic Affairs," *Camb. Hist. Iran* VI, Cambridge, 1986, pp. 491-567.

M. Gill, *Jews in Islamic Countries in the Middle Ages*, Leiden, 2004.

S. D. Goitein, *A Mediterranean Society*, 5 vols., Berkeley, Calif., 1967-83.

A. K. S. Lambton, *Landlord and Peasant in Persia: A Study of Land Tenure and Land Revenue Administration*, London, 1953.



Idem, "The Internal Structure of the Saljūq Empire," *Camb. Hist. Iran V*, Cambridge, 1968, pp. 203-82.

V. B. Moreen, *Iranian Jewry's Hour of Peril and Heroism: A Study of Bābāi Ibn Lutf's Chronicle (1617-1662)*, New York, 1986.

Idem, *Iranian Jewry During the Afghan Invasion: The Kitāb-i Sar Guzasht-i Kāshān of Bābāi Ibn Farhād (1721-1731)*, Stuttgart, 1990.

I. P. Petrushevsky, "The Socio-Economic Condition of Iran Under the Īl-Khāns," *Camb. Hist. Iran V*, Cambridge, 1968, pp. 483-537.

Storey-Bregel: *Ch. A. Stori. Persidskaya literatura: bio-bibliograficheskii obzor/C. A. Storey. Persian Literature: a Bio-bibliographical Survey*, tr. into Russian and revised, with additions and corrections, by Yu. E. Bregel, 3 pts., Moscow, 1972.

D. Tsadik, "Foreign Intervention, Majority, and Minority: The Status of the Jews during the Latter Part of the Nineteenth Century (1848-1896)," Ph.D. diss., Yale University, 2002.

G. Widengren, "The Status of the Jews in the Sassanian Empire," *Iranica antiqua* 1, 1961, pp. 117-62.

ʿAbd al-Ḥusain Zarrīnkūb, "The Arab Conquest of Iran and Its Aftermath," *Camb. Hist. Iran IV*, Cambridge, 1975, pp. 1-56.