

These are the Jews of the city of Paris:	
Haguin, from London	10 Livres
Lyon, from Tillieres, son-in-law of Davi from England	58 Sous
Samuel, son-in-law of aforementioned Haguin	58 Sous
The woman Miriam cohen	16 Sous
The wife of Mousse Sahor, and his son Jacob	36 Sous
Mousse, moneylender	20 Sous
Fillon, the girl from Corbeil	70 Sous
Joie, the flour miller, widow	8 Sous
Haquin, moneylender, and his wife	12 Sous
Extract from the tax list of Paris, France, 1292 ¹	

¹ Paris, Bibliothèque nationale de France. Département des manuscrits. Français 6220, fol. 78r.

This excerpt from the 1292 Paris tax roll (fig. 1) reveals important socio-economic aspects of everyday relations between Jews and Christians in this royal city in the late Middle Ages, particularly during the decades leading up to the expulsion of the Jews from France in 1306 by Philippe le Bel. Seven tax records from the years 1292–1313 attest to a tax levied on the inhabitants of the city of Paris. This tax, called the *taille*, was derived from the annual revenues of the inhabitants, akin to today's income tax.² The lists documented approximately 25% of Parisian inhabitants: the indigent and those exempt from taxation, such as students, guests, and holders of individual privileges, were excluded from the rolls. It is likely that most people who paid the *taille* and were included on the lists were also those who were considered *bourgeois*.³ Despite these obvious lacunae, the tax rolls tell a larger story of medieval Jewish life in a Christian society.

The rolls contain not only the names of taxpayers and their individual occupations but also a wealth of information about people living in Paris - addresses (both street and parish), family ties, geographical origins, and amounts of tax paid in the years 1292, 1296-1300, and 1313. The taille from 1292, for example, includes around 10,000 households, almost 100 of which were Jewish. The inclusion of Jewish as well as Lombard and Christian residents permits a revealing comparison between these populations and indicates that Jews and Christians lived as next door neighbors. Unlike other areas in medieval Europe, there was no Jewish quarter or a certain street of Jews in late thirteenthcentury Paris. According to the rolls, Jews lived on five main streets: la Tacherie, rue Neuve Saint Merri, Franc Mourier, la Court Robert, and on the bridge called le Petit Pont and the street that it led to. In this respect, it is evident that Jews were integrated in the urban space, although clearly demarcated by the authorities, as well as by their neighbors.

The *taille* of Paris also elucidates spatial features of late thirteenth-century Paris. A recent systematic study, based on the *taille* as well as other historical documents, maps, and archaeological evidence, has yielded a set of digitized maps of Paris from the early fourteenth century until the end of the

A	ubere lepoulier	v	P	24	obere te cordem Xhon
1	terre de prouins	7	F	0	Immence la echare Axemi
	meline la convec	m	P	6	mite le platener
	obert charles	V	F	9	chan le feure 1x
	eneftre le reconnreen-	11	P	6	unte de langm
	chan de foncenaj	11	8	9	ome dela ére du veple debor les murs · fen il
	Riene lemacon	~1	2		dente make
2	obere poquet	ty	F	C	efint les mis tela ville te pans
	Afame fou timon de dzenes	Street	8	1	cuite tes fitte ce in oute te patts
	obere te embueilt	×	8	15	Agum landenaile x
	soul de nors	VII	8	3	pon de tilheres gundze dam langueler bun
	bom at tomoustardier	щ	8	5	
	nerm debondres	×l	8	i	
	Aquel le bourguignon	709001	8	1	
	chan lengtois		A		a finne moute faboz & Lacob fon fing
	ozeni le cherrirer	M	*	1	pon fille fore
	tolas conner	M		a	bishem meror ton
	iment duccole	Jul	8	6	emare to league and a star half at
	ualle rouffel	XX	4	6	Agum de veelle bon
	anc ellare	lx	8	2	ballam telone summer mining xxxx1
		21	t	da	ofte affer faccomie land and a strong whom
	oban te-8-queem	hing	8	8	Arre la boumbarde susses some some
	rere la fillacre	117	P	b	enoter for fur
	soul le contecter	111	P	1	Acob ce lozrez mis so alle ante me so me Xa
	estroi le crespe	الا	P	2	ant laigneler 500 ster roof school books
	emile beer	~	R	2)	dividignelectory and all scottly matter of the per-
	pmon temen	PS	8	2)	any technalons
	dam tepiane	11	8	8	Annel te delbret
	ebare on favern	N	F	1	mere lafile meror comme Xb1
	omon le finz mabile la platmere	V	x	00	oute mare bargene
	ohn perefee	η	F	ġ	Mac & Cesame
	icolar lecomes	ım	P	97	wienne labus sacob sabor
1	oel bernere	V	R	1	che concer
	chor lemacon + lymoner londrere	1	8	1	ocon laburce bin xhom
) :	zonet le cannif	111	8	F	illon to filte te cozbueill bee
,	chies lesconcheen-	7111	8	07	onfic de denos
	Afin le bon	1111	F	07	onthe de pour pone mare dargerre
-	ogice hurce bonker	701	8	v	tudue de fermois
	efroi bzimien	1111	8	6	ele affer bele de breban
	drame de biausse	ini	F	1	effone monree dean semmar shap
1	imon largnel	11)	F	25	eine la kræge copm lemme
	erre bonne	XX	P	07	ozestu fing de la bree reine & bele fa fame vi
	aban millia-	1x	1	a	brabam neuen dicelle Fbolle alles la fame vin
	effroi lastimeem-	7995	8	6	dere la fille paon + haqum fon man
	ichave dubzaji	XX	8	1	pondaare mire la fame bit lemengne
	ne Johner	111	8	A	medant fine tron deare
	terre forfon macon	114	F	8	Alemon fun dam de chaalons
	emam lebazenna-	V	\$	+	(A fame mile anec fon pere
	ogrer- de fen'ns	hin	8	6	ano que Allemalla conreac benne
	terre to shabeh	η	P	E	restant mare dargent
	A fame moolas le cemoniei-	bun	P	p	Anse la fame mosse le prestre
	ourse Pafille		A.	6	one for lenglois + fa fame
, 1	emy bone dide	2000	15	7	ozin lengloie

Fig. 1. Excerpt from the 1292 tax list from Paris, Bibliothèque nationale de France, MS Fr. 6220 fol. 78r.

² Joseph R. Strayer and Charles H. Taylor, Studies in Early French Taxation (Cambridge, MA: Harvard University Press, 1939); Al Slivinski and Nathan Sussman, Tax Administration and Compliance: Evidence from Medieval Paris (London: Centre for Economic Policy Research, 2019).

³ Boris Bove and Claude Gauvard, eds., Le Paris du moyen âge (Paris: Belin, 2014).

twentieth century. In addition to the outline of the streets, the maps also indicate the locations of public buildings, bridges, and churches.

Contrary to the common historiographical claim that medieval Jewish occupations in Europe were concentrated in the money markets (i.e., pawning and moneylending), the tax rolls reveal that Jewish men and women from Paris held diverse occupations: some Jews were involved in the silk and wool industry, while others were goldsmiths, merchants, moneylenders, drapers, and flour millers. There is also evidence of Jewish pharmacists. Nonetheless, some occupations were closed to Jews, such as formal training in medicine, tavern keeping, and all work connected to food preparation or provision. Once more, the lists demonstrate how Jews were situated between various social and economic strata of society.

Jews, both men and women, interacted on a daily basis with their Christian neighbors. This is especially evident when examining the details regarding Jewish couples who acted as professional moneylenders. Some previous research suggested that Christian women who sought credit specifically in the tax rolls of Paris preferred female Jewish moneylenders. Let us take the example of *Haquin Marc-d'argent et sa fame*, from the 1292 list. The fact that Haquin's wife is mentioned with him, and that they were both considered heads of the household, attests to the wife's role in their joint business, since only heads of household were mentioned in the lists. One can assume that they both were in frequent contact with Christian clients. Scholars have investigated such economic ties between Jewish and Christian women and men in France in the thirteenth century, attesting how Christian couples jointly took loans from Jewish couples, and that Jewish women lent money to Christians – women, men, and couples. The evidence of the *taille* reinforces these conclusions and indicates that while women often provided loans to other women, they also worked with men, or in some cases the couple worked together and offered loans to Christian couples.

Despite these constant interactions, it is noteworthy that the Jewish inhabitants of Paris appear in the tax rolls separately from the Christian population, at the end of the lists. We see, then, that Jews seems to have been equal participants in the Parisian fiscal obligations and lived on the same streets as their Christian neighbors, yet the city authorities perceived the Jews as a distinct group. Not only the Jews, however, were listed separately in the tax lists. Groups such as the Lombards, servants, and maids (*chambrière*), as well as those living outside the city walls, also had their own tax classification, listed separately from other inhabitants of the city. A look at the total tax paid by the Jews of Paris reveals that Jews paid approximately one percent of the total tax collected, in each of the years it was levied, similar to their estimated share in the overall population of the city. This differs from other geographical areas, such as the tax collected in thirteenth-century England, where, according to current research, Jewish participation in tax payments was higher than their share in the population.⁷

The *tailles* of Paris leave us with intriguing questions. The Jews of Paris were included only in the *tailles* of 1292, 1296, and 1297, yet their expulsion from France did not occur until 1306. Their

⁴ Hélène Noizet, Boris Bove, and Laurent Jacques Costa, eds., Paris de parcelles en pixels: analyse géomatique de l'espace parisien médiéval et moderne (Saint Denis: Presses Universitaires de Vincennes, 2013).

See, for example, the analysis of the silk industry in medieval Paris, based on the tax lists, among other documents, in: Sharon A. Farmer, The Silk Industries of Medieval Paris: Artisanal Migration, Technological Innovation, and Gendered Experience (Philadelphia: University of Pennsylvania Press, 2017); and the examination of different occupations in the tax lists by: David Herlihy, Opera Muliebria: Women and Work in Medieval Europe (New York: McGraw-Hill, 1990).

⁶ William Chester Jordan, Women and Credit in Pre-Industrial and Developing Societies (Philadelphia: University of Pennsylvania Press, 1993).

⁷ Julie Mell, The Myth of the Medieval Jewish Moneylender (New York: Palgrave Macmillan, 2017).

absence from the tax rolls of 1298 until 1300 is therefore surprising. Was some sort of unique tax levied on the Jews from 1298 on? Is there a linkage between the exclusion of the Jews from the tax lists and their expulsion in 1306? In other words, is their absence a reflection of a change in the attitude towards them that would eventually result in expulsion? The answers to these questions and more await future research.

Further Reading

- ♦ Bernhard Blumenkranz, "Quartiers juifs en France (XIIe, XIIIe et XIV siècle)," *Mélanges de philosophie et de littérature juives* 3-5 (1958/1962): 77–86.
- ♦ Boris Bove and Claude Gauvard, eds. Le Paris du moyen âge. Paris: Belin, 2014.
- Sharon A. Farmer, The Silk Industries of Medieval Paris: Artisanal Migration, Technological Innovation, and Gendered Experience. Philadelphia: University of Pennsylvania Press, 2017.
- William Chester Jordan, Women and Credit in Pre-Industrial and Developing Societies. Philadelphia: University of Pennsylvania Press, 1993.
- ♦ Gérard Nahon, "Contribution à l'histoire des Juifs en France sous Philippe le Bel, à propos d'une publication récente," *Revue des études juives*. 121 (1962): 59–80.