

Maria Cieśla

Jewish Toll Collectors in the Grand Duchy of Lithuania in the Seventeenth and Eighteenth Centuries*

Abstract: The purpose of this article is to show the Jewish involvement in the toll collection in the Grand Duchy of Lithuania in the seventeenth and eighteenth centuries. The following aspects are explored: the legal position, the financial involvement, and conditions of the everyday work of the Jewish toll collectors, as well as the conflicts connected with this profession. The author based her research upon mostly unknown primary sources, including Lithuanian Treasury documents and different court acts. Upon examination of those sources it becomes clear that the Jews played a significant role in the tax collection in the Grand Duchy of Lithuania in that period. What is more, not only members of the economic elite were involved in the cooperation with the state treasury.

Keywords: Jewish toll collectors, Jewish economic elites.

* Polish edition: Maria Cieśla, “Żydowskie celnicy w Wielkim Księstwie Litewskim w XVII–XVIII wieku,” *Studia Judaica* 19 (2016), 2: 229–249.

The special edition of the journal *Studia Judaica*, containing the English translation of the best papers published in 2016, was financed from the sources of the Ministry of Science and Higher Education for promotion of scientific research, according to the agreement 508/P-DUN/2016.

“Go to Lithuania or Ruthenia—Jews collect the tolls, Jews collect the taxes, Jews administrate the monopoly leases.”¹—said one seventeenth-century author of anti-Jewish works. Historiography is yet to fully analyze the nature of cooperation between Jews and the state treasury in the seventeenth and eighteenth centuries. Recent research focuses primarily on outstanding individuals, i.e. representatives of the Jewish economic elite, for whom leasing state income was only a stage in their career.² But there is a lack of research focusing on the everyday life of Jews who worked with the state treasury.

This article thus seeks to explore the activity of Jewish toll (*clo*) collectors who held monopoly leases (*arendy*) on taxes from the state and royal treasury. To this end, I will attempt to determine the different types of monopoly leases, whether tax collection was an occupation typical of Lithuanian Jews, and what characterized the everyday work of Jewish collectors. I will also address the role that Jews played in the treasury administration, as well as how treasury institutions of the Polish-Lithuanian Commonwealth functioned on lower levels.

For several reasons, I will examine these issues in the context of the Grand Duchy of Lithuania (henceforth: GDL). The first is that more-liberal Lithuanian laws allowed Jews a wider range of cooperation with the state treasury than in the Crown of the Kingdom of Poland.³ The

¹ Przechwał Mojecki, *Żydowskie okrucieństwa* (Kraków, 1589), quoted in Ignacy Schiper, “Dzieje gospodarcze Żydów Korony i Litwy w czasach przedrozbiorowych,” in Ignacy Schiper, Arjeh Tartakower, Aleksander Hafftko (eds.), *Żydzi w Polsce Odrodzonej: Działalność społeczna, gospodarcza, oświatowa i kulturalna* (Warsaw, [1933]), 1: 153.

² Cf. Maurycy Horn, *Żydzi na Rusi Czerwonej w XVI i pierwszej połowie XVII w.: Działalność gospodarcza na tle rozwoju demograficznego* (Warsaw, 1975), 220–241; Israel Sosis, “Der yidisher seym in Lite un Waysrusland in zayn gezetsgeverisher tetikayt (1623–1761) loyt zajne protokoln,” *Tsaytshrift* 2–3 (1928), 1–72; cf. also general references in the works of Majer Bałaban: Majer Bałaban, *Historia Żydów w Krakowie i na Kazimierzu 1304–1868* (Kraków, 1936); id., *Żydzi lwowscy na przełomie XVI-go i XVII-go wieku* (Lwów, 1906); see also: Maria Cieśla, “Łazarz Mojżeszowicz – przykład żydowskiej kariery w Wielkim Księstwie Litewskim w połowie XVII wieku,” *Kwartalnik Historyczny* 112 (2005), 4: 4–29; ead., “Mojżeszowicz, Gordon, Ickowicz: The Jewish Economic Elites in the Grand Duchy of Lithuania (Seventeenth and Eighteenth Century),” *Acta Poloniae Historica* 107 (2013), 101–127; Jürgen Heyde, *Transkulturelle Kommunikation und Verflechtung: Die jüdischen Wirtschaftseliten in Polen vom 14. bis zum 16. Jahrhundert* (Wiesbaden, 2014); Cornelia Aust, “Merchants, Army Suppliers, Bankiers: Transnational Connections and the Rise of Warsaw’s Jewish Mercantile Elite (1770–1820),” in Glenn Dynner, François Guesnet (eds.), *Warsaw. The Jewish Metropolis: Essays in Honor of the 75th Birthday of Professor Antony Polonsky* (Leiden–Boston, 2015), 42–69.

³ For differences in the legal status of Jews in the Crown and the GDL, cf.: Maria Cieśla, “Sharing a Commonwealth – Polish Jews or Lithuanian Jews,” *Gal-Ed* 24 (2015), 15–44;

second is that Lithuanian Treasury materials are much better preserved than those of the Crown.

This study will focus on the time period from the middle of the seventeenth century to the second half of the eighteenth century. This is due to the availability of source materials. Although there are no treasury documents from the early seventeenth century, such documents from the mid-seventeenth century are well preserved. Near the end of the 1740s, Jews limited their cooperation with the GDL. Contrary to that in earlier periods, the nature of cooperation between Jews and the state treasury in the seventeenth and eighteenth centuries has not yet been addressed in the literature. One of the purposes of this article is thus to show that the collection of state taxes—an occupation typical of the Jewish financial elite in the fifteenth and sixteenth centuries⁴—was also leased to Jews in the seventeenth and eighteenth centuries.

For the analysis, I have used mainly treasury documents from the Treasury Commission of the Lithuanian State Historical Archives in Vilna (Lith. Vilnius), records from the Treasury Tribunal, records from the Lithuanian Metrica, and other individual documents from magnate archives (Archiwum Radziwiłłów [Radziwiłł Family Archives]), and municipal record books. I have also used documents published by the Vilnius Archaeographical Commission. Exact representation of the activity of Jewish toll collectors is impossible due to incomplete source material. In particular, it is difficult to examine the work of Jews employed by official tax administrators (*arendarze*). What we do know most often comes from records of trials held before the assessor's court or the Treasury Tribunal. Yet we have very little information on the everyday activity of toll chambers. For this reason, many questions posed in this article will remain unanswered.

The existing literature on the subject does little to describe the work of Jewish toll collectors. Although the tax and treasury systems of the

Jurgita Šiaučiūnaitė-Verbickienė, *Žydai Lietuvos Didžiosios Kunigaikštystės visuomenėje: Sambūvio aspektai* (Vilnius, 2009). The rights and privileges affecting Jews collaborating with the treasury will be discussed in detail later in this article.

⁴ Publications on the cooperation of Jews with the treasury of Old Poland include: Maurycy Horn, "Żydzi i mieszczenie w służbie celnej Zygmunta Starego i Zygmunta Augusta," *Biuletyn Żydowskiego Instytutu Historycznego* 141 (1987), 3–20; Heyde, *Transkulturelle Kommunikation*, 162–211; Sergey Aleksandrovich Bershadsky, *Avram Yezofovich Rebichkovich* (Kiev, 1888); id., *Litovskie yevrei: Istoriya ikh yuridicheskogo i obshchestvennogo polozheniya v Litve ot Vitovta do Lyublińskoy unii. 1388–1569 g.* (St. Petersburg, 1883).

Polish-Lithuanian Commonwealth have been fairly well researched, these issues have thus far been covered primarily from the political perspective. An exception here is the recent research of Anna Filipczak-Kocur, which presents in detail source materials concerning the lease of customs in the GDL.⁵

Tolls and Their Lease

Tolls were an exceptional tax, which was imposed as needed by the *Sejm*. In the first half of the seventeenth century, tolls were not collected annually;⁶ but as the financial situation of the state worsened, the *Sejm* began to impose them at every meeting. Fees were collected according to regulations issued by the *Sejm* at regular intervals. Aside from tolls imposed by the *Sejm* for the state treasury, “old tolls” were also taken—i.e. taxes on transported goods that went to the court treasury to support the needs of the king. In most cases, toll chambers collected a variety of taxes.⁷ For this reason, I will hereinafter treat those who cooperated with the court treasury and the state treasury—as well as the court treasury and state treasury themselves—as one. I will also not distinguish between customs officers and toll collectors.

Toll collection was leased out on the principle of *plus offerendum*, i.e. to whomever could pay the most. Aside from official sums collected for the state treasury, collectors usually took a “service tax” for the treasurer. The wide use of monopoly leases in the GDL treasury system had many advantages. Among other things, it reduced the scope of treasurer’s duties, which lowered costs and simplified the operation of the treasury administration.⁸

⁵ Roman Rybarski, *Skarb i pieniądz za Jana Kazimierza, Michała Korybuta i Jana III* (Warsaw, 1939); Michał Nycz, *Geneza reform skarbowych Sejmu Niemego: Studium z dziejów skarbowo-wojskowych 1697–1717* (Poznań, 1938); Anna Filipczak-Kocur, *Skarb litewski za pierwszych dwu Wazów (1587–1648)* (Wrocław, 1994); ead., *Skarbowość Rzeczypospolitej 1587–1648: Projekty – ustawy – realizacja* (Warsaw, 2006); ead., “Cła litewskie 1630–1634 (z dziejów skarbu Wielkiego Księstwa Litewskiego za podskarbiostwa Stefana Paca),” *Studia z Dziejów Państwa i Prawa Polskiego* 11 (2008), 87–100; Andrzej B. Zakrzewski, *Wielkie Księstwo Litewskie (XVI–XVIII w.): Prawo – ustrój – społeczeństwo* (Warsaw, 2013), 149–166.

⁶ Tolls were imposed in 1633, 1635, 1643, and 1647. Filipczak-Kocur, *Skarb litewski*, 38; Zakrzewski, *Wielkie Księstwo Litewskie*, 152.

⁷ Filipczak-Kocur, *Skarb litewski*, 10–20.

⁸ Rybarski, *Skarb i pieniądz*, 41; Stanisław Kościakowski, *Ze studiów nad dziejami ekonomii królewskich na Litwie* (Vilnius, 1914), 40; Nycz, *Geneza reform*, 17.

Several forms of lease were practiced. One variation was that the right to collect all types of tolls was transferred to one person. This was a form of gratification given to persons of merit for the court.⁹ However, cases of all toll taxes being leased out were rare even among Christians, as such contracts required significant financial input from the administrator.

Most often, toll fees remained within the treasury administration. The treasurer would then sign contracts for the lease of specific toll chambers, or for collection within a given area. Regardless of what kind of contract was signed at the central level, individual points were leased to subcollectors or contractors.

Tolls were collected at toll chambers and sub-chambers. The *Sejm* constitutions gave the treasurer the right to establish chambers and sub-chambers anywhere; but for obvious reasons, they were usually located near the most important trade routes.¹⁰ The Lithuanian Treasury was not staffed by a professional cadre that could execute tax collection, so the task was left to the lessees.

It seemed that Jews were the most appropriate social group to administer toll taxes in the GDL. This was primarily due to their professional qualifications. In Christian society, it was believed that “Jews moderate and record all of their expenses and earnings better than Christians, and there is no Jew who cannot write and count.”¹¹ Jews usually knew how to read and write, and had basic accounting skills.¹² Moreover, additional competencies learned in toll chambers were passed down from generation to generation. Due to their large-scale financial operations, some of them had the liquid cash—which was necessary especially at the beginning stages—to invest in a new lease.

⁹ Filipczak-Kocur, “Cła litewskie,” 89.

¹⁰ Rybarski, *Skarb i pieniądz*, 39–42.

¹¹ *Examen punktów od Hercyka Żyda na arendarzów mytnicy słuckiej podanych 9 maj 1682*, in Archiwum Główne Akt Dawnych w Warszawie [Central Archives of Historical Records in Warsaw; henceforth: AGAD], collection: Archiwum Radziwiłłów [Radziwiłł Family Archives; henceforth: AR] XXIII, vol. 136, file 8, pp. 86–89.

¹² Daniel Stone, “Knowledge of Foreign Languages among Eighteenth-Century Polish Jews,” *Polin* 10 (1997), 200–220.

Jewish Toll Collectors: The Law

Leasing state income to the Jews was facilitated by law. The economic activity of Jews in the GDL was limited by many prohibitions. Jewish crafts and trade were especially limited in cities where the Christian middle-class was strong.¹³ However, cooperation with the state treasury was bound by other laws.

At the beginning of the period discussed here, there were no legal regulations specifying who had the right to lease state income. The *Sejm* constitution of 1565—which forbade Jews to lease state income, and which was adopted before the Union of Lublin was signed—was binding only in the Crown, and not in the GDL.¹⁴ All Jews had to do to cooperate with the state treasury was to obtain an appropriate *hazakah*, or permit. This guaranteed Jewish toll collectors a secure lease by restricting internal competition.¹⁵ To some extent, it seems that the highest Jewish autonomous authorities supported their coreligionists in the administration of state income. In 1623, the elders of the *Vaad Medinat Lita* (the Council of Lithuanian Jews) emphasized that, “if customs were in Jewish hands in every town, the Jews would prosper well.” At subsequent meetings of the *Vaad* in the 1620s and 1630s, resolutions were adopted to encourage Jews to lease state income. The *Vaad* only forbade them from working in newly established toll chambers.¹⁶

Special privileges for Jews began to change in the middle of the seventeenth century. In 1661, for the first time in a constitution imposing a new toll increase, as well as an *auctio subsidiorum*, a clause prohibiting Jews from leasing these taxes was included. A similar clause was added in 1676.¹⁷ Only in 1678 was a law introduced stating that “Jews, Tartars, and other infidels,

¹³ On the economic rights of Jews in the GDL, cf. Cieśla, “Sharing a Commonwealth,” 33–39.

¹⁴ “In order that Jews will not be allowed to lease customs, tolls, etc.” Due to formalities, the constitution was not binding in the GDL, as it was passed before the Union of Lublin. It did occur that pre-union laws were binding in the GDL, but—as treasury documents show—the usage of this law was different. *Volumina Legum* [henceforth: VL], ed. Jozafat Ohryzko, vol. 2 (St. Petersburg, 1859), 69.

¹⁵ Anna Michałowska-Mycielska, *Sejm Żydów litewskich (1623–1764)* (Warsaw, 2014), 128–131.

¹⁶ *Ibid.*, 127–130.

¹⁷ As was written: “which we give to the administration . . . of Adam Maciej Sakowicz, voivode of Smoleńsk, administrator of the Treasury of Our Grand Duchy of Lithuania, in order that, for the greater good of the Commonwealth *plus offerendi Reipub.*, he would lease it to a Christian *bene possessionato*” (VL, vol. 4, p. 383). “Jews are not to be admitted to any customs chambers according to the constitution of 1662” (VL, vol. 5, p. 209).

both in the Crown and the GDL . . . may neither hold customs tax, tolls, or any other income of the Commonwealth *per arendam*, nor be *Exactors* thereof.”¹⁸ At the end of the seventeenth century, *sejmik* instructions ever more frequently specified that administration of state income not be leased to Jews.¹⁹ In 1703, a man named Jakub Hendelowicz, a Jew from Slutsk who was said to have signed a contract to perform writing duties for the chamber in Rzeczyca (now Rechytsa in Belarus), testified that:

he has not had, does not have, and does not want any information about [the toll chamber], not only because he has not administrated the toll tax for a long time, but because the law strictly prohibits Jews from becoming writers in toll chambers and sub-chambers.²⁰

During the same time period, *Sejm* constitutions prohibiting monopoly leases to Jews were increasingly invoked during trials of Jewish toll collectors.²¹ In 1712, Antoni Rudomina Dusiacki received a royal privilege: the right to accuse and pursue Jewish toll collectors working in the Brasław (now Brasław in Belarus) district.²² In the mid-eighteenth century, it seems that reinforcement of these regulations became more restrictive. Starting from the early 1730s, the number references to Jewish toll collectors in source documents began to decrease. As I know, the last trial concerning Jews working at toll chambers in Żmudź (now Samogitia in Lithuania) took place at an assembly of the Treasury Tribunal in 1748.²³

¹⁸ VL, vol. 5, p. 115.

¹⁹ The Wilkomierz (Lithuanian: Ukmergė) instructions for the 1699 *Sejm* read: “If the Commonwealth needs any extraordinary tax, administration thereof can under no circumstances fall to Jews, only to current collectors,” see *Ukmerges pilies teisimo aktai knyga 1697–1702*, Vilnius University Library, Department of Manuscripts [henceforth: VUB], call no. F. 7, f. 84v. Instructions from Smoleńsk from 1710 read: “If any foreigners or Jews attempt to get involved in the administration of any treasury earnings *in posterum*, they shall be *pro perdito et invidicabili capite*,” see: Lietuvos Valstybes Istorijos Archyvas, Senieji Aktai [henceforth: LVIA, SA] 4716, f. 1635. I would like to thank Przemysław Romaniuk for directing my attention to records of *Sejm* instructions.

²⁰ *Zeżnanie Jakuba Hendelowicza*, 4 Oct. 1703, in National Historical Archives of Belarus in Minsk, call no. F. 1739, op. 1, no. 6, folios unpaginated.

²¹ *Postanowienie komisarskie między Jlią Tyfanem kupcem moskiewskim a Aronem ojcem i Michałem Gordonem Żydami wileńskimi*, in *Akty izdavaemye Vilenskoj arkheograficheskoy komissiey*, vol. 29 (Vilnius, 1870–1899), no. 179; *Dekret oczywisty w sprawie pana Wołowicza stolnika mińskiego z Żydami mińskimi*, in LVIA, SA 2425, no. 74.

²² *Consens Antoniemu Rudominie, aby przestrzegal praw sanctorum regni principaliter ratione Żydów na komorach i przykomorkach w powiecie brasławskim*, 22 Apr. 1712, in Lithuanian Metrica [henceforth: ML] 156, no. 6.

²³ *Remisya per generalem księżny z Zawiszów Radziwiłłowej, wojewodziny nowogródzkiej z panem Józefem Tyszkiewiczem, starostą żmudzkiem i niewiernymi Żydami*, 28 Sept. 1748, in LVIA, SA 2438, no. 405.

How Many Jewish Toll Collectors Were There?

Due to the nature of source materials, we cannot say exactly how many Jewish toll collectors there were. There are no mass sources providing any quantitative data for this group. Another research problem is that sources are scattered and ambiguous. Only in exceptional cases was the lease of all income directly entrusted to Jews by the treasury. In such cases, the treasury kept officially signed contracts.

Most often, however, the Jews had private agreements with official treasury administrators. Many of these have not been preserved, and the ones that have are kept in private family archives. A few were also recorded in municipal records completely by accident. Yet most available information about the work of Jews comes from court records of conflicts and other affairs. Understandably, these records only reference some Jewish toll collectors. When analyzing the scale of Jewish involvement in toll collection, it is important to note that only official lease administrators, i.e. elites, appear in the majority of sources. In practice, taxes were also collected by persons employed by official administrators. Although this group of lower-level employees appears to be the most numerous, source documents do not allow more precise estimates.

For Lithuanian Jews, leasing toll collection was generally not an important occupation, as the number of collectors was small with respect to the size of entire community. However, it should be noted that Jews among “treasury collaborators” must have been a fairly visible and possibly quite numerous group. This is evidenced by frequent references in sources such as *sejmik* instructions, protests, anti-Jewish works, and court documents. For example, in 1670, 24 administrators of various customs chambers from the entire area of the GDL, 6 of whom were Jews, were accused of and tried for not paying their duties from old customs tax.²⁴

Chronology of the Phenomenon

Source materials indicate that cooperation between Jews and the state treasury was more widespread in the seventeenth century than in the eighteenth century. It is certain that in the seventeenth century, more Jews leased customs collection, and contracts were concluded with both

²⁴ *Kontumacja Drzewieckiemu skarbnemu lubelskiemu na Żydów celnych cła starego WKsL*, 19 May 1670, in ML 360, ff. 797v–799v.

the court and state treasury. In the eighteenth century, fewer and fewer Jews cooperated with the treasury, and they almost never took over the general monopoly lease of customs. There were a few reasons for this. The first had to do with the above-mentioned changes to the law, and the increasingly restrictive observance of thereof by both treasury officials, as well as Jews themselves. The second seems to be the pauperization of the Jewish population, which is visible especially starting from the second half of the seventeenth century. This meant that less people had the capital necessary to cooperate with the state treasury.²⁵ A certain role was also played by decentralization, and the rising economic and political importance of magnates.²⁶ Many Jews chose to work with magnate courts, as they offered better earning potential than central state institutions.²⁷

Terms of Cooperation and Obligations of Lessees

During the period analyzed, official agreements directly transferring the lease of all income to Jews from the state treasury were rarely signed. Only a few such cases can be found in source materials. From 1631 to 1633, collection of three-fourths of the newly increased toll tax for water transport was leased to Łazarz and Samuel Mojżeszowicz.²⁸ In 1661, Łazarz Mojżeszowicz was entrusted with the lease of both the *auctio subsidiorum* toll tax (imposed that same year), and the newly increased toll tax.²⁹

²⁵ Jakub Goldberg, "Armut unter den Juden im Alten Polen," in Stefi Jersch-Wenzel (ed.), *Juden und Armut in Mittel- und Osteuropa* (Köln–Weimar, 2000), 71–91.

²⁶ Antoni Mączak, *Rządzący i rządzeni: Władza i społeczeństwo w Europie wczesnonowoczesnej* (Warsaw, 2002), 122–128.

²⁷ Gershon D. Hundert, "Was There an East European Analogue to Court Jews?" in Andrzej K. Paluch (ed.), *The Jews in Poland* (Kraków, 1992), 1: 73–75; Adam Teller, "Telling the Difference: Some Comparative Perspectives on the Jews' Legal Status in the Polish-Lithuanian Commonwealth and the Holy Roman Empire," *Polin* 22 (2009), 109–141. For more on the activity of Jews in magnate estates in the GDL, cf.: id., "The Legal Status of the Jews on the Magnate Estates of Poland-Lithuania in the Eighteenth Century," *Gal-Ed* 15–16 (1997), 41–63; id., *Money, Power, and Influence in the Eighteenth-Century Lithuania: The Jews on the Radziwiłł Estates* (Stanford, 2016); Moshe Rosman, *The Lords' Jews: Magnate-Jewish Relations in the Polish-Lithuanian Commonwealth during the Eighteenth Century* (Cambridge, 1990).

²⁸ Filipczak-Kocur, "Cła litewskie," 94. For more on the Mojżeszowicz family, see: Cieśla, "Łazarz Mojżeszowicz," 5–29; ead., "Mojżeszowicz, Gordon," 101–127.

²⁹ *Liczba Jaśnie Wielmożnego M. P. wojewody smoleńskiego administratora skarbu WXL starosty oszmiańskiego na sejmie teraźniejszym dwudzielnym in anni 1620 20 Februar w Warszawie odprawującym się tak z retent dawnych, jako i z prowentów na sejmie przyszłym uchwalonych poniżej specyfikowanych uczyniona*, in LVIA, SA 3411, ff. 217v, 218v.

Interesting is the fact that direct contracts were also signed with Jews in the second half of the seventeenth century and in the eighteenth century, when such practices were prohibited by *Sejm* law. For example, in 1689, King Jan III Sobieski leased all income from old tolls to his factor and secretary, Eliaz Izaakowicz, and Icyk Zelmanowicz.³⁰ In 1720, royal factor Pinkas Izaakowicz was entrusted with the old toll tax.³¹ In 1704, royal factor Berens Leyman (Berendt Lehmann) was a lessee of all income from old and newly increased tolls.³²

It was also rare and exceptional for a single toll chamber to be transferred to a lifelong lease. In 1698, a lifelong lease of writing duties at the toll chamber in Dyneburg (now Daugavpils in Latvia) was entrusted to treasury factor Irsz Izraelowicz, who for sixteen years prior had diligently administrated various taxes from the state treasury. The privilege granted to him by the Royal Chancellery gave him the right to lifelong occupation as a toll chamber writer, and enjoyment of all the related benefits.³³

Specific obligations were imposed on Jewish toll collectors. The contract signed by Łazarz Mojżeszowicz indicates that he was obliged to collect tolls according to customs regulations. He was also obliged to keep toll registers which were to be returned to the treasurer after the expiration of the lease. That Jews were obliged to keep and return detailed customs registers is worth emphasizing, as their Christian counterparts did not always have to do so.³⁴ Yet exactly why is difficult to determine. It may indicate a slightly lower position of Jewish lessees, who it seems were not fully trusted, and therefore had to prove their work. The duties of Eliaz Izaakowicz and Icyk Zelmanowicz were described in less detail, as they were only obliged to organize collection. They were also given the right to establish and staff their own toll chambers.³⁵ Similar duties were imposed

³⁰ *Przepisanie wszystkich cel WXL na Eliasza Izaakowicza*, 24 July 1689, in *Akty izdawae-mye Vilenskoj arkheograficheskoy komissiey*, vol. 29, no. 129.

³¹ *Konfirmacja kontraktu na cło nasze niewiernemu Pinkasowi Izaakowiczowi*, 3 Apr. 1720, in *ML* 159, ff. 476–476v.

³² *Kontumacja jaśnie wielmożnemu panu staroście żmudzkiemu hetmanowi Polnemu WXL na Żyda Berensa Leymana*, 28 Mar. 1705, in *LVIA*, SA 2419, f. 68. For information on Lehmann's political activity, see: Urszula Kosińska, *Sondaż czy prowokacja? Sprawa Lehmannna z 1721 r., czyli o rzekomych planach rozbiorowych Augusta II* (Warsaw, 2009).

³³ *Przywilej na pisarstwo komory dyneburskiej Irszowi Izraelowiczowi faktorowi naszemu*, 20 Feb. 1698, in *ML* 149, f. 112.

³⁴ Filipczak-Kocur, "Cła litewskie," 90.

³⁵ *Przepisanie wszystkich cel WXL na Eliasza Izaakowicza*, 24 July 1689, in *Akty izdawae-mye Vilenskoj arkheograficheskoy komissiey*, vol. 29, no. 29.

on Pinkas Izaakowicz, who for three years was granted the right to execute the toll tax and employ toll chamber writers—both Christian and Jewish.³⁶

Administrators of monopoly leases were obliged to pay predetermined sums to the treasury, which did not always reflect actual collection. Payments were made in installments, most often biannually, and the sums managed by general toll collectors were significant. For example, the newly increased customs tax owed to the state treasury by the Mojżeszowicz in 1630 was 54,000 zlotys. In 1631, they owed 50,000 zlotys for lease of the same tax. For lease of the noble customs tax from the period of 1631–1632, they paid 57,500 zlotys. In the mid-1630s, income from customs rose significantly, and in 1634, the Mojżeszowicz paid 100,000 zlotys.³⁷

General lease administrators were not always able to fulfill all of their obligations. In certain situations, such as wars or plagues, some of what they owed was amortized. For example, in 1631, the Mojżeszowicz brothers had 24,000 zlotys amortized due to pestilential air. It also occurred that collectors settled payments with the treasury many years after their leases expired. For instance, in 1662, the successors of the Mojżeszowicz were in arrears with a payment of 86,952 zlotys to the treasury, 76,952 of which was amortized. At the same session of the *Sejm*, 2,000 zlotys in late payments for the newly increased customs tax was paid. Both of these settlements concerned leases from the 1650s and 1660s.³⁸

Resolutions of the Lithuanian *Vaad* also imposed obligations on Jewish toll collectors. Jewish sources indicate that general toll collectors were treated as representatives of the Jewish community who should use their high position in Christian society to protect their fellow believers. Anna Michałowska-Mycielska argues that Jewish toll collectors were obliged to collect smaller fees from Jewish merchants. At the same time, they were instructed to exact greater fines from Jewish smugglers than from Christian smugglers, some of which would be used for charity purposes.³⁹

Entrustment of all toll income to one person was rather atypical. It seems that only very few people were able to pay the large sum required to lease these taxes, and were in a good enough standing with the king or treasurer to attempt to do so. Indirect lease was thus much more common. Contracts were most frequently concluded between individuals who had

³⁶ *Konfirmacja kontraktu na cło nasze niewiernemu Pinkasowi Izaakowiczowi.*

³⁷ Filipczak-Kocur, "Cła litewskie," 97.

³⁸ LVIA, SA 3411, ff. 217v, 218v.

³⁹ Michałowska-Mycielska, *Sejm Żydów litewskich*, 130.

already worked together. If a noble or magnate patron got a lease on income from the royal or state treasury, he would transfer all or part of the collection duties to his Jewish factor. There are many well-documented cases of this. For example, in 1683, Andrzej Jan Niemcewicz, *starosta* of Hniewczyce and courtier of His Royal Highness, received a monopoly lease on the old toll tax from the royal treasury. He then leased all collection duties to Izrael Lejzorowicz, “[his] Hniewczyce administrator.”⁴⁰ Ten years later, in 1693, Bogusław Uniechowski worked together with a few Jewish toll administrators.⁴¹ There were also cases in which toll chambers were leased to completely foreign persons, who themselves proposed cooperation. In 1694, Jerzy Sowicki, superintendent of the chamber in Pińsk, filed a complaint about Jews Marek Jakubowicz and Gierszon Beniaszewicz, who insisted they share in his business and lease the chamber. Then, after concluding a contract, they failed to fulfill their obligations.⁴²

The obligations of Jews who signed leases with official administrators were usually the same as those of general administrators, but were limited to only one toll chamber. Contracts obliged Jews to organize the technicalities of collection. In return for transfer of the monopoly lease, they paid a fee to the official treasury administrator. Also, when signing agreements, they would typically give promissory notes for specified amounts to the official lessee. Throughout the duration of the contract, they were obliged to buy back their obligations at predetermined intervals—usually a few times per year. The amount of these payments depended on a couple of factors—above all, how profitable the toll chamber was⁴³ and the duration of the contract. The differences in the amounts that Jews paid for specific leases were significant. For instance, Izrael Lejzorowicz had to pay Niemcewicz 400 zlotys for the lease of old toll taxes.⁴⁴ Despite the fact that the contract did not say exactly which chambers would be leased, the small fee paid by the sub-lessee indicates that only a single, not-so-profitable chamber was leased. Mojżesz Fajtelewicz, who leased two toll chambers in Mohylew (now Mogilev in Belarus) and Dżisna, and all sub-chambers

⁴⁰ *Protestacja Jerzego Sowickiego, superintendenta celi podlaskich*, 26 Feb. 1698, in *Akty izdawaemye Wilenskoj arkheograficheskoy komissii*, vol. 29, no. 135.

⁴¹ *List zaręczny w sprawie sławetnych Paluszczyków z Żydami administratorami celi W.X.L.*, 23 July 1693, in *ML* 146, pp. 711–712.

⁴² *Protestacja Jerzego Sowickiego*.

⁴³ The northern trade chambers were more profitable compared to their counterparts on east-west trade routes. Filipczak-Kocur, “Cła litewskie,” 98.

⁴⁴ *Protestacja Jerzego Sowickiego*.

of the *auctio subsidiorum* tax from Władysław Wołowicz, governor of the Witebsk region, was obliged to pay 21,178 złotys from 1665 to 1667 for withdrawing from the lease. This high fee shows that the lease was expected to generate significant income.⁴⁵ Jewish sub-lessees were not in contact with the state treasury, and settlement of payments therewith was the obligation of the official contractor.

Lease Profitability

The lease of state income was a lucrative occupation, yet it is difficult to estimate the earnings of individual administrators. We only know how much the treasury earned on a given tax; but not how much was actually collected. There was a general belief that administrators earn significantly more than they pay to the treasury. Existing information only shows the scale of the income. For example, in 1592, Lew Sapieha had to collect 132,000 złotys in old toll tax.⁴⁶ From 1676 to 1678, the expected profit from newly increased tolls was 166,000 złotys.⁴⁷ Only the main income administrators—who leased the entire income—were able to earn so much. Income from sub-leases was significantly lower. These disproportions are indicated by the above-mentioned differences in rent payments for individual leases. Toll income varied from year to year, and was largely influenced by the country's economic situation. During wars, especially in the mid-seventeenth century, when economic life in the GDL was almost brought to a complete halt, this influence was much less significant than during times of peace and prosperity. The profitability of toll taxes was also reduced by tax exemptions issued by the king to various social groups.

Jewish toll collectors earned additional income for thwarting smugglers. If they caught someone trying to smuggle something, they had the right to either half or one-third of the smuggled goods depending on the nature of their agreement. The rest had to be given to the treasury.⁴⁸

⁴⁵ *Między panem Wołowiczem, wojewodą witebskim hetmanem polnym WXL a niewiernym Mowszą Fajtelewiczem, Żydem wileńskim*, 9 Dec. 1667, in LVIA, SA 2411, no. 26.

⁴⁶ Filipczak-Kocur, "Cła litewskie," 89.

⁴⁷ *Taryfa czopowego anno 1676 na sejmie coronationis uchwalonego za podskarbstwa jw. Jmp. Benedykta Pawła na Czerei Sapiehy podskarbiego wielkiego i pisarza ziemskiego W. Ks. Lit. różnym osobom za sumę w niej wyrażoną arendowanego z wyrażeniem skarbowych honorariów i z osobistych pożytków ichm. pp. arendarzów specyfikacją*, in AGAD, AR II, call no. 1578, p. 37.

⁴⁸ *Akt kontraktu Aronowi Aronowiczowi Rubinowiczowi*, 20 May 1720, in LVIA, SA 13681, p. 195.

It is well known that members of the highest financial elite directly leasing state income over a large area accumulated substantial wealth.⁴⁹ However, sources are silent on exactly how much the sub-administrators earned. Yet we should bear in mind that Jews working with the state treasury were a diverse group in terms of wealth—some were rich, but not all.

Toll Chamber Staff

In the eighteenth century, the tasks of state income administrators were described as such:

[Administrators] shall have at every toll chamber dispatchers, assistants, and other persons necessary for the execution of toll collection, including superintendents to verify all calculations for income and expenses, and agents to facilitate the handling of legal issues and more complicated affairs. All of these persons shall be provided with the tools necessary for the execution of their work, and shall sign agreements outlining their responsibilities therein.⁵⁰

Also necessary in toll chambers were writers, and examiners of goods brought by merchants. The Lithuanian Treasury did not have a specific group of employees working in toll chambers. The treasurer, who was responsible for leasing income, did not at all interfere with how administrators collected it. This meant that administrators always decided who was employed and how work was organized, regardless of whether they were Jews or Christians.⁵¹

Unfortunately, there are not too many source materials that describe how work was organized in toll chambers leased by Jews. But we do know that they most often staffed their chambers with other Jews, who were usually part of a family unit. Sons and other relatives worked alongside the father, who was usually the head administrator. For example, in 1654, the tobacco tax at the chamber in Mohylew was leased by Zusman

⁴⁹ Which I have described in other publications. See, for example, Cieśla, “Mojżeszowicz, Gordon,” 107–127.

⁵⁰ *Odpowiedź Żyda Weytembera Dworów Cesarskiego y Bawarskiego Faktora na podane przeciw iemu przełożenie sprawy od J.O. Xsięcia Jmci Sapielhy wojewody połockiego, Hetmana Polnego W.X.Lit.*, [n.p.], [1775?], folios unpaginated.

⁵¹ Michał Kazimierz Pac leased an old toll tax previously entrusted to him by the royal treasury. *Przekazanie ceł starych WXL Leybie Zusmanowiczowi*, 27 Aug. 1684, in *Akty izda-vaemye Vilenskoj arkheograficheskoy komissiey*, vol. 29, no. 100; Heyde, *Transkulturelle Kommunikation*, 169.

Izaakowicz and his son Lejba. Thirty years later, Lejba Zusmanowicz and his two brothers, Mowsza and Jankiel, leased the toll tax. In 1705, Aron Gordon and his son Michał Gordonowicz leased the chamber in Jurbork (now Jurbarkas in Lithuania).⁵² It is also important to note that these family units would for years lease either one and the same toll chamber, or several chambers in close proximity to one another. The occupation was usually passed down from one generation to the next. For example, in 1670, Ilija Mowszewicz, a Jew from Suraż, was accused by the mayor and the entire Witebsk magistrate of not following arrangements concerning the collection of tolls from Witebsk merchants which had been made with his father, the previous administrator of the same chamber.⁵³ Michał Gordonowicz, after leasing the chamber in Jurbork with his father in 1705, went on to become the superintendent of the chamber in Dyneburg in 1717.⁵⁴

Nevertheless, toll chambers were not always staffed by a single family, as Jewish toll collectors also employed other fellow believers.⁵⁵ Not much is known about this type of cooperation, but available information indicates that employers were eager to employ members of the provincial Jewish elite. One example was Icek Boruchowicz, a writer at the Pińsk toll chamber who was hired by Łazarz Mojżeszowicz in the 1640s.⁵⁶ Yet many Jewish toll chamber employees are known from just a single document. We know only their names, and that they did not belong to the provincial or local elite. Among them were Jews Hirsz Izraelowicz and Aszor Aronowicz. In 1688, they and their employer, Lejba Zusmanowicz,

⁵² *Sprawa między Ilią Tufanem, kupcem moskiewskim, a niewiernymi Aronem i Michaelem Gordonami, Żydami wileńskimi*, 27 Nov. 1705, in *Akty izdawaemye Vilenskoj arkhieograficheskoy komissiey*, vol. 29, no. 179.

⁵³ *Cont. sławetnemu burmistrzowi i rajcom witebskim na niewiernego Mowszewicza, Żyda suraskiego*, 24 Dec. 1670, in *ML 357*, ff. 206v–207v.

⁵⁴ *Remisija wielmożnego stolnika połockiego z Żydem Gordonowiczem i innymi*, 22 Oct. 1717, in *LVIA, SA 2421*, no. 114. For more on the use of family connections in business, see also: Maria Cieśla, “Jewish Economic Elite in the Great Duchy of Lithuania in the 17th and 18th Century,” in Simonetta Cavaciocchi (ed.), *La famiglia nell’economia europea secc. XIII–XVIII: The Economic Role of the Family in the European Economy from the 13th to the 18th Centuries* (Firenze, 2009), 497–509.

⁵⁵ Ignacy Schiper, *Dzieje handlu żydowskiego na ziemiach polskich* (Warsaw, 1937), 156.

⁵⁶ Mordechaj Nadav, *The Jews of Pińsk, 1506 to 1880*, eds. Mark Mirsky, Moshe Rosman (Stanford, 2007), 100–101; *Dekret między sławetnym magistratem kowieńskim a Pacem Kanclerzem, Marszałkiem i niewiernymi Żydami superintendentami*, 14 July 1688, in *ML 369*, ff. 751–754v; *Dekret w sprawie p. Kosakowskiej z Żydami pisarzami i strażnikami cla starego*, 24 Sept. 1717, in *LVIA, SA 2421*, no. 16.

were accused of irregularities in the collection of tolls. Aside from the fact that they worked in toll chambers, we know nothing about them.⁵⁷

There were also cases in which Jews either went into business with Christians, or hired Christians as chamber writers. In 1717, Michał Gordonowicz, the Jewish superintendent of the Dyneburg toll chamber, together with his associates, Stanisław Januszewicz and another man named Babecki, were accused of improper toll collection.⁵⁸ Unfortunately, we do not know who they were and what work they performed in the toll chambers.

In some cases, Jewish-Christian business relationships were necessary due to the Jews' insufficient knowledge of the Polish language, which was essential for keeping all toll registers. Employing Christians in toll chambers could also prevent accusations of insulting Christianity by improper treatment of the cross, which was essential for taking oaths from merchants. In the Crown, such accusations led to the prosecution and bankruptcy of royal factor and toll collector Jakub Becal.⁵⁹

Aside from hiring technical personnel, superintendents were also responsible for maintenance of buildings, bridges, and other constructions belonging to their chambers. Some Jews even erected their own tax collection buildings. For example, in Jurbork, "one toll house of the royal treasury, which was built at the expense of toll collectors and writers," was exempt from paying its municipal dues on the basis of a privilege for Jews.⁶⁰ Toll collectors sometimes incurred other costs as well. Michał Gordonowicz's settlements from the lease of the toll chamber in Vilna from the period of 1708–1709 include "the expense of collecting the royal toll from Mr. Przeździecki," the costs of the courtiers and trumpeters employed when the lease was taken over, and the costs of stamp production.⁶¹

Though the issue is particularly interesting, we can only imagine what everyday work was like in toll chambers, as there is not much source information available. For this reason, the question of how Jewish toll collectors were able to combine rigorous religious rules with duties imposed

⁵⁷ *Dekret między sławetnym magistratem kowieńskim.*

⁵⁸ *Remisya wielmożnego stolnika połockiego.*

⁵⁹ Adam Kaźmierczyk, "Sprawa Jakuba Becala, żydowskiego faktora Jana III Sobieskiego w końcu XVII wieku," *Studia Historyczne* 35 (1992), 2: 155–171.

⁶⁰ *Przywilej Cecylii Renaty dla Żydów jurborskich*, 12 Nov. 1644, in *Lietuvos magdeburginių miestų privilegijos ir aktai*, vol. 1: *Joniškis, Jurbarkas*, ed. Antanas Tyla (Vilnius, 1991), no. 99.

⁶¹ *Sprawy celne*, in Biblioteka Czartoryskich w Krakowie, collection: Dział Rękopisów, call no. 2583, folios unpaginated.

by contracts signed with the state treasury or magnate patrons will have to remain unanswered. Yet we must realize that this type of work may have caused them many problems, and wonder how they balanced professional obligations with Jewish holidays, and how they dealt with non-kosher goods carried by merchants. It is certain that in places where Jews worked alongside Christians, the latter could take on many responsibilities. But it seems that some toll chambers were staffed only by Jews. Source materials only show that Jewish languages were used on a daily basis. This is indicated by annotations and calculations in the Hebrew alphabet in the margins of toll registers from the beginning of the eighteenth century.⁶²

Conflicts

The work of Jewish toll collectors was the subject of much controversy. The topic was often discussed in the press, at *sejmik* forums, etc. Usually, Jews were accused of usurping power over Christians by working in toll chambers. But these accusations are only visible in public writings. In the trials I am personally familiar with, Jews were never actually charged for such specific infractions. Indeed, these trials generally took place for totally different reasons.

Jews were both accusers and the accused. There were many matters brought before the assessor's court or the Treasury Tribunal in which Jewish toll collectors accused others of smuggling or unfounded receipt of toll exemptions from the Royal Chancellery. The guilty were usually convicted and ordered to return any due amounts to the treasury. It is necessary here to underline that in these trials, the Jews represented the treasury authorities, and worked to their benefit by demanding payment of owed taxes. In the majority of the trials, the position of Jewish toll collectors was further strengthened by the fact that they worked directly alongside their principals, i.e. representatives of the treasury or official (Christian) lessees depending on their contract. What's more, Christians actually initiated trial proceedings in the name of Jewish collectors.⁶³ For instance, in the 1650s, Samuel Salomonowicz and Wulf Izaakowicz, toll collectors from Mohylew,

⁶² Ibid.

⁶³ *Między p. Szaszewiczem skarbnym WksL wojskim kowieńskim a niewiernym Żydem Szymonem Józefowiczem succollectorem podatku czopowego*, 26 Oct. 1667, in LVIA, SA 2411, no. 172; *Między p. Soltanem Podkomorzym Starodubowskim administratorem czopowego powiatu słonimskiego a Żydem Zelmanem Oszarowiczem*, 12 Dec. 1667, in LVIA, SA 2411, no. 287.

won a case against some merchants who stood accused of not paying tolls and persuading other merchants to smuggle goods. The accused, Łukian Radzikiewicz and his son Marek, were responsible for treasury losses of 1,500 zlotys, which they had the right to collect on all moveable and immovable goods of the townspeople.⁶⁴ Often, toll collectors accused entire cities of unfair use of exemptions, which significantly reduced the earnings of lessees. Sometimes these types of proceedings were successful; for example, in the case of Łazarz Mojżeszowicz, who was able to reverse the toll-tax exemption privileges of the inhabitants of Witebsk after only a few trials.⁶⁵

A similarly strong position in the courts was held by Jews who accused Christians of robbery, mugging, or theft at official toll-collection points. The primary beneficiary in these cases was likewise the state treasury. An excellent example is the indictment of a man named Grotowski, who in 1677 “willingly and illegally raided the Jewish house in Rudniki . . . and beat the treasury staff and caretakers there . . . He took much of the treasury’s money.”⁶⁶

Jewish toll collectors were also charged with irregularities in toll collection. Merchants usually accused them of exacting too-high payments. Michał Gordonowicz, superintendent of the chamber in Jurbork, was accused in 1717 of collecting twice the required amount from a Moscow merchant, who claimed to have been wrongly charged 7,000 zlotys in tax.⁶⁷ Toll collectors were also accused of brutality when inspecting goods. For example, in 1696, Lejzer Morduchowicz, a Jewish toll collector at the chamber in Slutsk, was accused by Father Joanicjusz Przesmycki, a vicar of the Orthodox Church of Christ’s Transfiguration in Slutsk, of violent inspection of a wagon that was on its way to a sick person. The Jew, when inspecting the vicar’s wagon, allegedly threw to the ground a box that contained the Blessed Sacrament, a cross, and holy books.⁶⁸ So too were Jewish toll collectors accused of deliberately detaining transported

⁶⁴ *Między Samuelem Salomonowiczem i Wulfem Izaakowiczem Żydami mohilewskimi a Łukianem Radzikiewiczem i synem jego Markiem*, 21 Jan. 1653, in ML 343, ff. 510–511.

⁶⁵ *Kontumacyja Łazarzowi Mojżeszowiczowi na mieszczan witebskich*, 21 July 1654, in ML 331, no. 79.

⁶⁶ *Kontumacyja JM p. Grotowskiemu na JM p. Czaplńskiego*, 7 July 1677, in LVIA, SA 2416, no. 53; *Między p. Zygmuntem Drzewieckim a JM p. Lengwordem*, 22 Nov. 1667, LVIA, SA 2411, no. 230.

⁶⁷ *Sprawa między Ilią Tufanem, kupcem moskiewskim, a niewiernymi*.

⁶⁸ *Dekret wielebnego ojca Joanicjusza Przesmyckiego, wikarego cerkwi Przemienienia Pańskiego słuckiej z Leyzerem Morduchowiczem Żydem*, 31 May 1696, in LVIA, unit 1280, p. 2070, no. 43.

goods and bringing financial losses to their owners. This is illustrated by the case of Zelik Jozelewicz, a toll chamber writer, who was accused in 1721 by a man named Więckowicz of stalling wagons with goods to sell for an entire week.⁶⁹ Toll collectors responsible for inspecting smuggled goods were also subject to accusations of theft. In 1748, Princess Barbara Radziwiłł, *née* Zawisza, accused Abel Abrahamowicz, Jankiel Lejbusiewicz, and Hirsz of “violently taking of wagons, horses, money, and all other things belonging to her servants” in the toll chamber.⁷⁰ Merchants from cities who were able to procure tax exemptions accused Jews of not honoring them. In 1688, the authorities of Kowno (now Kaunas in Lithuania) accused Lejba Zusmanowicz and his employees of collecting tolls on “natural honey, fresh fish, hops, flax, and glass”—all items which were exempt from toll collection. Toll collectors were also accused of receiving “*ad male narrate*” privileges from the Royal Chancellery, which cancelled out the previously-existing rights of Kowno merchants to all tax exemptions.⁷¹ Most of these trials ended unfavorably for Jewish toll collectors. They usually had to return toll payments, cover court costs, and compensate for losses incurred by the merchants.

There were also cases in which Jewish collectors were accused of not settling payments with the treasury, embezzling money collected for taxes, or usurping undue power. A good example of this is the trial of an unnamed Jewish tobacco tax collector, who “collects from merchants in unmarked and unofficial places, lawlessly issues confirmations without treasury stamps, and makes agreements with peasants.”⁷²

The outcomes of trials in which Jewish toll collectors were accused of irregularities in their work were influenced by the fact that they did not appear before the court as treasury officials enforcing payments, but as employees of the treasury administration who failed to perform their duties or abused their positions.⁷³

⁶⁹ *Kontumacyja JWP Więckowiczowi podsądkowi trockiemu z JP Szpryngerem i Żydem Zelikiem*, 17 Oct. 1721, in LVIA, SA 2424, no. 74.

⁷⁰ *Remisya per generałem księżny z Zawiszów Radziwiłłowej*.

⁷¹ *Dekret między sławetnym magistratem kowieńskim*.

⁷² *Kontumacyja p. skarbnemu WksL na p. Cytmanowskiego, pisarza przykomorka połon-gowskiego i innych*, 10 Aug. 1677, in LVIA, SA 2416, no. 72. Cases where the same accusations were made: *Kontumacyja p. Janowi Borkiewiczowi na Żyda Marka Wulfowicza, pisarza przykomorka rakiskiego*, 8 Aug. 1676, in LVIA, SA 2416, no. 66; *JM p. Bogdanowicz z JM p. Zelowiczem*, 10 Oct. 1720, in LVIA, SA 2423, no. 77.

⁷³ Examples of such trials: *Między p. Stefanem Korczem, podkomorzym lidzkim a niewiernymi Żydami lidzkimi*, 16 Oct. 1667, in LVIA, SA 2411, no. 95; *Między p. marszałkiem lidz-*

Conclusion

In summary, it can be stated that Lithuanian Jews who leased toll taxes actively cooperated with the state and royal treasuries in the period analyzed. It is clear that they played a role in the local treasury administration, and that they were qualified and often very experienced professionals. The work environments of Jews collaborating with the treasury were extremely diverse, and the Jews themselves ranged from rich to ordinary. The former were most often official treasury administrators who were responsible for work organization in the toll chambers, and the latter were responsible for the chambers' everyday operations, such as inspecting merchants' goods, issuing certificates, and keeping toll registers.

The examples presented here show that, contrary to the earlier opinions of researchers, Jews willingly worked with central state institutions in both the seventeenth and eighteenth centuries. The scale of this phenomenon can be estimated based on research of the cooperation of Jews with the state treasury in other areas, i.e. in leasing other taxes and obligations. Research of this type is likely to reveal many heretofore unknown aspects of how state institutions of the Commonwealth functioned on the ground level.

Translated by Jack Ramsey Zagorski

Maria Cieśla

German Historical Institute in Warsaw
Institute of History, Polish Academy of Sciences
mciesla@ihpan.edu.pl, ciesla@dhi.waw.pl

kim i jego succollectorem czopowego a niewiernymi Żydami, 28 Oct. 1667, in LVIA, SA 2411, no. 98; Kontumacyja p. Wadziegolskiemu na Żyda Abrahamowicza succollectora czopowego powiatu kowieńskiego, 7 Aug. 1677, in LVIA, SA 2416, no. 59.