

“Tithe” in the Ottoman Empire: A Religious or Civil Tax?

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Abstract

The tax applications in the Ottoman Empire are generally examined in literature in two groups as religious and civil taxes. The application of religious taxes was practiced depending on the Islamic religious customs and principals. While the taxes in question were composed of financial charges such as alms, tribute, tithe and jizya, the number of the taxes are also known to have increased by different application and interpretations. On the other hand, the civil taxes which derived from the government’s primary requirements and were based on the public’s customs and traditions in its base formed another tax system along with the religious taxes. Especially with the decrease in the obtained gains due to the recession of the conquests, and the difficulties in public’s financing as a result, the civil taxes are known to have caused a gradually hardening burden on the public. Indeed, the financial charge named *avariz*, which is a kind of civil tax, has regarded as the most important means of financing the extraordinary periods. On the other hand, the *öşür* (tithe), one of the religious taxes, is an Arabic word and means "one tenth." The plural of *öşür* is *Aşar*. The tithe, which was taken as one tenth of the agricultural products such as wheat, barley and rice, is also known to have applied differently regarding the land’s fertility and local qualities. Actually, the efforts to set a stable tax rate of 10% with the aim of establishing a fair tax system during Tanzimat Reforms remained inconclusive and the rates were reported to have gone up to 50% in some regions. The tithe was one of the fundamental sources of income of the government for all the time it was applied and consequently, it was abolished after the proclamation of the republic, on 17 February 1925.

Even today, the tithe is categorized as a part of the religious taxes in the tax system. Nevertheless, Prof. Dr. Omer Lutfi Barkan argues that the tithe was not a religious tax but it had based on the historical heritages that took place in the different regions of the empire, the regional customs and traditions, and the financial and economic motives. Similarly, Prof. Dr. Halil İnalçık points out that the financial applications of the Ottoman Empire were just the continuation of the systems that peaked during the bright era of the Abbasid caliphate and the Ilkhanete Persia. Accordingly, the Ottomans accepted and applied these systems as of Yildirim Bayezid (Bayezid I) period, depending on the government’s continual progression. For instance, a tax similar to the tithe has remarked to exist in the Sassanians. These arguments are further strengthened by the different application rates of the tithe as indicated in the emolument records, which came into practice with the Tanzimat era. Therefore, the theme of this study is the religious or civil framework of the tithe. The arguments about which context the tax takes place in terms of the application of the tithe constitute the unique aspect of the study. In this study, the data collected from the emolument records that belong to different regions are used and the rates of the tithe examined. Consequently, because of the examinations on the tithe applications, it has concluded that the tithe was not a religious tax in the Ottoman Empire.

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JEL Classification Codes : M10, M12, J24, M54.