

Treasures in Heaven: A Theme in Comparative Religion

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The¹ expression “treasure in heaven” is a translation from the Greek θησαυρός ἐν οὐρανῷ. Perhaps the most widely known attestation is found in the New Testament Sermon of the Mount (Matthew 6.19-21). Jesus teaches his disciples to set their heart not on amassing perishable material wealth, but on storing imperishable treasure in heaven, and adds that where their treasure is, there also is their heart:

- (1) Matthew 6.19-21: 19. Μὴ θησαυρίζετε ὑμῖν θησαυροὺς ἐπὶ τῆς γῆς, ὅπου σὴς καὶ βρῶσις ἀφανίζει, καὶ ὅπου κλέπται διορύσσουσιν καὶ κλέπτουσιν. 20. θησαυρίζετε δὲ ὑμῖν θησαυροὺς ἐν οὐρανῷ, ὅπου οὔτε σὴς καὶ βρῶσις ἀφανίζει, καὶ ὅπου κλέπται οὐ διορύσσουσιν οὐδὲ κλέπτουσιν. 21. Ὅπου γὰρ ἔστιν ὁ θησαυρός σου, ἐκεῖ ἔσται καὶ ἡ καρδία σου.

19. Do not store up for yourselves treasures on earth, where moth and rust consume and where thieves break in and steal; 20. but store up for yourselves treasures in heaven, where neither moth nor rust consumes and where thieves do not break in and steal. 21. For where your treasure is, there your heart will be also.

Commentators have noted that here Jesus uses a metaphor which must have been familiar to his contemporaries. It was an ethical commonplace that good deeds performed by a pious person, especially alms-giving, were considered to be treasure stored with God in heaven. While the interest (καρπός) benefited the “investor” during their lifetime, the treasure itself remained as the capital in

1 For valuable comments I am indebted to Yakoov Elman (New York), David Instone-Brewer (Cambridge), Maria Macuch (Berlin) and Albert de Jong (Leiden).

heaven until the day of judgment, when it would be repaid by being converted into eternal life in community with God.²

It is significant that the concept of a “treasure in heaven” is not found in the Hebrew Bible. There אוֹצֵר *ʾoṣār*, rendered as θησαυρός by the Septuagint, denotes either material wealth, such as royal or temple treasure, or spiritual assets such as wisdom or the fear of God. It may also refer to the treasury and, metaphorically, to the heavenly storehouse wherefrom God takes “the weapons of his wrath” (Jer.50.25 = Iep 27.25) and sends forth the wind (Jer.51.16 = Iep 28.16).³ Babylon was singled out as the one “rich in treasures” (Jer.51.13), and there was the belief that all the wealth of Israel’s enemies would come to her on the day when God executed his punishment upon them (e.g. Isaiah 60.5, 11). The historical experience of the Jewish people, however, was quite the opposite: the royal and temple treasures, which were not only extensive but also highly important for Jewish self-perception, were taken away on several occasions by victors, most significantly by the Babylonians in 587 B.C.E.⁴

From the Intertestamental Literature onward, “treasure” acquires an eschatological dimension in addition to its other meanings. It is well known that eschatological ideas gradually began to develop in Judaism in the wake of the Babylonian Exile during the centuries following the Israelites’ historical contacts with the Persians. The concept of “treasure in heaven” presupposes a belief in life and judgment after death. It forms part of a fully developed imagery of heaven not only as God’s abode but especially as a place where righteous people are rewarded for merit accrued during life. Based on the idea of a judgment awaiting the individual after death, the concept of “treasure in heaven” is embedded in a larger eschatological framework which evolved in Judaism only gradually but forms an integral part of Zoroastrian doctrine from the beginning.

To the present day, the metaphor of heavenly account-keeping constitutes an essential component of Zoroastrian ethics. The fundamental principle is that a person’s good and bad thoughts, words and deeds performed during their lifetime are stored in a transcendental place and weighed against one another in the individual judgment faced by each soul after death. The concept is characterized by the distinctive feature of the “treasure” being formed by the person’s own good actions. This metaphor differs significantly from the

2 Cf. Charlesworth, *OTP* I 178 note f.; on the Jewish notion of “treasure” and “fruit,” see also below, p. 25f. with example no. 32.

3 Hauck 1938, 137. In the Babylonian Talmud, אוֹצֵר nearly always refers to the treasury of rains.

4 Cohen 1971.

widespread notion of an independently existing heavenly “treasury” from which the deity dispenses spiritual and material goods.⁵

There is no scholarly consensus about the extent to which the Jewish metaphor of “treasure in heaven” could have an Iranian connection. Some scholars, such as J. Duncan M. Derrett, maintain that it was a “characteristically Jewish” idea, without even mentioning the Zoroastrian evidence.⁶ Others, however, have argued for its Zoroastrian origin. Geo Widengren, for instance, thinks that the metaphor is typically Iranian (“un détail iranien typique”),⁷ a connection which is also considered as likely by Anders Hultgård and Ephraim Urbach.⁸ Most of the Zoroastrian parallels adduced come from Middle Persian sources which post-date the Jewish ones, although they do preserve much older material. The Avestan evidence, however, has so far been taken into account only little.⁹ In what follows, I propose to discuss the metaphor of heavenly account-keeping first from a Zoroastrian and second from a Jewish angle. Third, we shall explore the extent to which there may be a connection. I shall argue that the image of heavenly account-keeping is likely to have originated in a Zoroastrian context and to have been borrowed into Judaism during the Parthian period. It also lives on in Roman Catholicism.

A. “Treasure in heaven” in Zoroastrian sources

A.1. Offerings and praises deposited in the House of Welcome

In the earliest Zoroastrian texts, the Gathas, there is the concept that good thought and worship are stored in the House of Welcome, where Ahura Mazda dwells.¹⁰ Perhaps the clearest passage is

- (2) Y 49.10 *taṭcā mazdā ʒbahlmī ā dam xnipāʒhē*
manō vohū urunascā ašāunqm
nəmascā yā ārmaitiš īzācā

And **you**, O Wise One, **guard** the following **in your house**:
 good thought and the souls of the truthful ones
 and **reverence** with which (are allied) right-mindedness and libation.

5 It is also found, for instance, in Vedic religion, as emerges from RV 10.186.3 *yád adó vāta te grhē 'mītasya nidhír hitāḥ | táto no dehi jīváse ||* ‘Of the immortality which is deposited as a treasure there, in your house, O Wind, of this give us to live!’.

6 Derrett 2002 argues that the concept was borrowed from Judaism into Buddhism. On merit transference in Sinhalese Buddhism, see Gombrich 1971.

7 Widengren 1957, 216.

8 Hultgård 1979, 554; Urbach 1980, 120-1.

9 The most detailed exposition is Pavry 1929, 72-73.

10 Cf. Pavry 1929, 72; Boyce 1989, 241; 1992, 74 with n. 62; Humbach 1957/58, 44.

This idea is also found in Y 28.10-11, where the same verbal form *nipā́hē* “you guard” describes Ahura Mazda’s activity of preserving praises offered to him:

- (3) Y 28.10 *aṭ yēṅ ašāaṭcā vōistā vaṅhēuścā dāθēṅ manarhō*
ərəθβāṅ mazdā ahurā aēibiiō pərənā āpanāiš kāməm
aṭ vē xšmaibiiā asūnā vaēdā x^varaiθiiā vaiṅtiiā srauuā
 Y 28.11a *yē āiš ašəm +nipā́hē manascā vohū yauuaētāitē*

Y 28.10 (Those) whom you know to be just through truth and good thought (and) worthy, O Wise Lord, to them fulfill the longing with attainments! I know swelling, resounding, desirable praises for you.

Y 28.11a Together with these (praises), **you guard** truth and good thought for eternity.

That the praises offered by the worshippers are set down in Ahura Mazda’s dwelling is also stated in Y 45.8:

- (4) Y 45.8 *tēm nē staotāiš nemarhō ā vīuuarəšō*
nū zīt cašmainī viiādarəsəm
vaṅhēuš maniiēuš šīiaoθanahiiā uxδaxiiācā
vīduš ašā yēm mazdqm ahurəm
aṭ hōi vahmēṅ dēmānē garō nidāmā

While desiring to cover him with hymns of our reverence,
 I have now seen the Wise Lord in my eye
 knowing, through truth,
 of good thinking, of action and word.

We set down praises for him in the House of Welcome.

The idea that ritual offerings and praises are stored in the deity’s abode is also found in the Younger Avestan hymn in praise of Mithra:

- (5) Yt 10.32 *surunuiā nō miθra yasnahe*
xšnuiā nō miθra yasnahe
upa nō yasnəm āhiša
paiti nō zaoθrā vīsar^oha
paiti hīš yaštā vīsar^oha
hqm hīš cimāne barar^oha
nī hīš dasuua garōnmāne

Listen, O Mithra, to our worship,
 gratify, O Mithra, our worship,
 condescend to our worship!
 Approach our libations,
 approach them as they are sacrificed,
take them with you for storage,
deposit them in the House of Welcome!

The verb describing the action of the deity occurs in the middle voice both here (*barat̥ha* “take!” and *dasuuu* “deposit!”) and in the Gathic verses Y 49.10 and 28.11 (*nipāñhē* “you guard,” quoted above nos. 2 and 3). The middle could mean “for yourself,” i.e. for Ahura Mazda or Mithra, as suggested by most interpreters,¹¹ because the deity is strengthened by the offering. In addition, it could also express the idea that Ahura Mazda and Mithra preserve the praises offered to them in their own domain, i.e. in the House of Welcome, and retain them not only for themselves but also on behalf of the worshippers. For after death such praises stored with the deity will help the worshipper’s immortal soul when it arrives at the Cinwad Bridge, where judgment takes place (see below, p. 29f.).

Mithra is said to use a horse-drawn chariot to transport the offerings back to his heavenly abode:

- (6) Yt 10.136 *yahmāi auruša auruuanta*
yūxta vāša^x ʒanjaiiānte
aēuuu caxra zaranaēna
asānasca vīspō.bāma
yezi šē zaoθrā^o baraiti
auui šē maēʒanəm

For whom [i.e. for Mithra] white horses
 pull,¹² yoked to the chariot
 with a single wheel, golden
 and all-glittering with stones,
when he takes his libations
to his abode.

11 For instance Humbach 1957/58, 43 n. 9, 44 n. 11; 1991, II 28f.

12 The form ^x*ʒanjaiiānte* was emended from transmitted *ʒanjasānte* by H. Humbach, *Münchener Studien zur Sprachwissenschaft* 9, 1956, 68, cf. Kellens 1984, 141 n. 6: “*ʒanjasānte* est une faute évidente pour ^x*ʒanjaiiānte*.” On the one-wheeled chariot, see I. Gershevitch, *The Avestan Hymn to Mithra*. Cambridge 1967, 35-6.

All these passages are about ritual offerings and praises which are deposited with the deity in the house where Ahura Mazda and Mithra dwell, and are preserved there.

A.2. The storing of good thoughts, words and deeds

The worshippers' commitment not only to offer praises but also to produce good thoughts, words and deeds emerges clearly from three passages of the Yasna Haptanghaiti:¹³

- (7) Y 35.2 *humatanəm hūxtanəm huuarštanəm*
iiadacā aniiadacā
vəərəziiamnanəmcā vāuuərəzananəmcā
mahī aibī.jarətārō
naēnaēštārō + yaθənā vohunəm mahī

Of good thoughts, good words, good deeds,
 both here and elsewhere
 being done and having been done
 we are welcomers,
 not revilers of such good (things) are we.

- (8) Y 36.4 *vohū θβā manəḡhā*
vohū θβā ašā
vaḡhuiā^o θβā cistōiš
+ šūiaoθənāišcā vacēbīšcā pairijasāmaidē

We approach you with good thought,
 (we approach) you with good truth,
 (we approach) you with deeds and words
 of good insight.

- (9) Y 36.5 *nəmaxiiāmahī išūidiīāmahī θβā mazdā ahurā*
vīspāiš θβā humatāiš
vīspāiš hūxtāiš
vīspāiš huuarštāiš pairijasāmaidē

We pay homage, we bring refreshment to you, O Wise Lord.
 We approach you with all good thoughts,
 with all good words,
 with all good deeds.

13 The triad of thoughts, words and deeds is also found in the Gathas, cf. Schlerath 1974, esp. 216-218.

That not only are praises and ritual offerings stored, but also good and bad deeds, is suggested by a Gathic passage about the judgment of those who are truthful, those who are deceitful and those whose good and bad deeds are evenly balanced:

- (10) Y 33.1 *yaθāiš iθā varəšaitē yā dātā aṅhēuš paouruiiehiā*
ratūš śīaoθanā razištā drəguataēcā hīaṭcā ašāunē
yeχīiēcā + hēmīāsaitē miθahiā yācā hōi ārəzuuā

As through these (actions) here, so will the laws of primeval life be implemented
 through most just action, (namely) **the judgment of the deceitful and the truthful one,**
 as well as **of the one whose rights and wrongs are weighed equal.**

This passage testifies to two ideas: first, that every person's good and bad deeds are weighed against one another ("the judgment of the deceitful and the truthful one"), and second that there are people whose "rights and wrongs" are evenly balanced. The verbal form ⁺*hēmīāsaitē* has been translated literally by Gert Klingenschmitt as "are held together (on the scales)," "are held in equal height," therefore: "are evenly balanced." The Avestan verb *ham-yam* "to hold together/equal in balance" and its Vedic cognate *yam* are technical terms used in weighing on scales. The Pahlavi word *hmystk`n*/hamiyastagān/, which denotes the ultimate destination of those whose good and evil actions balance out, is probably formed on the basis of the Gathic verbal form. The latter is quoted in its Younger Avestan shape *ham.yā.saiti* in the Pahlavi translation of a lost Avestan text:¹⁴

- (11) Vd 7.52 *gōgušnasb guft kū pad stōš ēk pad did be sanjēd yaṭ hē auuaṭ*
paourum ubjiāite ka-š se srōšōcaranām wināh wēš az kirbag tā tan <ī>
pasēn pad dušox + ātara vaḥhā vanaṭ ka-š har dō rāst pad hamiyastagān
ham.yā.saiti

Gōgušnasb said that on the fourth morning after death one is weighed against the other [i.e. one weighs the good and bad deeds on scales]. [Av.

14 Klingenschmitt, *FiO* no. 656, pp. 191-194 and 1972, pp. 88f., where he explains the Pahlavi form as an adjective derivative with suffix *-agān*; *hamiyastagān* would literally mean "belonging to the *hamiyast*." On Vedic *yam* in a context similar to that of Y 33.1, see Klingenschmitt 1972, 85f. Even in the nineteenth century, Roth 1883, 226 recognized the link between Pahl. *hmystk`n*, *hmydstk`n* and Av. ⁺*hēmīāsaitē* and referred to the Pahl. translation of Vd 7.52.

quotation:] “When that first [i.e. the pan] is weighed down¹⁵ for him”: When there are three *srōšōcaranām* sins more than merits [he will be] in hell until the future body.¹⁶ [Av. quotation:] “These ones [i.e. the evil deeds] outweigh the better ones.” If the two are equally balanced, **(he will be) in limbo.** [Av. quotation:] “**(Good and bad deeds) balance evenly.**”

Thus, not only good deeds are stored but also bad ones. However, while offerings and praises are preserved with Ahura Mazda in the House of Welcome (*garō dēmāna*), there is no explicit indication of where the good and bad thoughts, words and deeds are kept. It is, however, unlikely that the bad ones are deposited in the deity’s abode. A Gathic passage suggests that they are stored by the Cinwad Bridge, where, in the shape of his conscience or “vision” (*daēnā*),¹⁷ they terrify the wrongdoer’s soul as it arrives there after death:

- (12) Y 51.13 *tā drəguuatō marədaītī daēnā + ərəzaoš haiṅīm*
yeḥiiā uruuā xraodaiītī cinuuatō xperətāu ākā
x’āiš šūiaoḡanāiš hizuuascā ašahiiā nəsuuā paḡō

Therefore the belief [*daēnā*] of the deceitful one will miss the reality of the straight (path).

When seeing [its *daēnā*] at the Account-Keeper’s Bridge,¹⁸ **his soul will tremble,**

having disappeared from the path of truth **because of his own actions and those of his tongue.**

That good and bad deeds not only relate to ritual behaviour but also to other activities emerges from the following stanzas:

- (13) Y 51.14 *nōiṭ uruuāḡā dātōibiāscā karapanō vāstrāt arēm*
gauuōi ārōiš ā.sēndā x’āiš šūiaoḡanāišcā sēnghāišcā
yē iš sēnghō apēməm drūjō dēmānē ādāt

15 The Av. verb *ubjiāite* (3.sg.subj.pres.pass. of *ubj* “to press down,” Bartholomae, *AirWb.* 42) is attested only in this passage. It has its equivalent in the well attested Ved. verb *ubjāti* “to hold down, tame,” cf. M. Mayrhofer, *Etymologisches Wörterbuch des Altindoarischen*. Heidelberg: Winter, 1992, vol. I 223; Kellens 1984, 126f. with n. 2.

16 The Pahlavi expression *tan ī pasēn* “future body” is a technical term for the resurrected body, see Boyce 1989, 236 with n. 32.

17 On *daēnā*- see Hintze 2007, 58-60.

18 On the meaning of *cinuuatō pərətū-* see Hintze 2007, 198 fn. 5.

The Karapans (are) not allies in agreement with the laws of pasture.
(They are) **inimical towards the cow of the pious(?) in their own actions and proclamations.**

Such proclamation will place them, in the end, in the House of Deceit.

The Karapans are deceitful people, because they neither abide by the laws of Ahura Mazda nor live in agreement with the requirements of a peaceful pastoral life. They proclaim a different way of life, and for that reason it is predicted that ultimately their souls will end up in the House of Deceit. This also emerges from

- (14) Y 46.11 *xšaθrāiš yūjēn karapanō kāuuaiiascā
akāiš śīiaoθanāiš ahūm mərəngəidiāi mašīm
yēng x^vē uruuā x^vaēcā xraodaṭ daēnā
hiiaṭ aibī.gəməm yaθrā cinuuatō pərətus
yauuōi vīspāi drūjō dəmānāi astaiiō*

Through their rules the ritualists and Kavis have yoked
the mortal together with evil actions in order to damage life.
Their own soul and their own belief will tremble before them
when they come there where the Account-Keeper's Bridge (is),
(to be) guests in the House of Deceit for all time.

In the Gathas, it is Ahura Mazda who passes judgment:

- (15) Y 46.17d-e *yē vīcīnaoṭ dāθəmcā adāθəmcā
daṅgrā maṅtū aṣā mazdā^o ahurō*

The Wise Lord (is the one), who discriminates between the just and the unjust through Truth, his prudent counsellor.

The idea that Ahura Mazda recollects a person's good and bad points is expressed by his epithet *hāta.marāni*- "who remembers the merits":

- (16) Y 32.6b-c *hātā.marānē ahurā vahištā vōistā manəḥhā
θəhmī vē mazdā xšaθrōi aṣāicā sēnghō vīdəm*

O Lord remembering the merits, you are knowledgeable through best thought.

In your kingdom, O Wise One, praise must be diffused for you and for Truth.

Evil is defeated by good thoughts, words and deeds and by making offerings. It is essential that the latter are given with joy, as emerges from a Younger Avestan passage in the Nirangestan:

- (17) N 84 *āuuōia* ^x*dāθrəm* *daḍāiti spitama zaraθuštra*
yeŋhe dāθrahe dāiti ^x*nōiṭ* ^x*hauuō* *uruua* ^x*vaorāza*
^x*dāθre zī paiti niuuāitiš vīspahe aŋhēuš astuuatō*
humataēšuca hūxtaēšuca huuarəštaēšuca

Woe to whoever makes an offering,¹⁹ O Spitāma Zarathustra,
 whose own²⁰ soul is not²¹ joyful²² by making the offering!
 For victory for all physical life lies in the offering²³
 and in good thoughts, good words and good deeds.

This passage states explicitly the causal connection between ritual offering and good thoughts, words and deeds, on the one hand, and “victory,” i.e. the defeat of Evil, on the other. Such victory is achieved by way of good thoughts, words and deeds and by making offerings. The Avestan word for “offering” here is the noun *dāθra*, which, in all its occurrences, denotes the ritual offering made by human beings either to a deity or to the *fravashis*.²⁴ Vd 19.27 asks about the destination of merit accrued throughout life as a result of making offerings (*dāθra*-):

- (18) Vd 19.27 *kuua tā dāθra bauuaiṅti*
kuua tā dāθra pāraieṅti
kuua tā dāθra pairi.bauuaiṅti
kuua tā dāθra paiti hanjasəṅti
mašiiō astuuaiṅti aŋhuuō
hauuāi urune para.daišiiāt

19 The form *dārəm* transmitted by the manuscripts is emended to ^x*dāθrəm* by Bartholomae, *AirWb.* 732, followed by Waag 1941, 89 and Kotwal/Kreyenbroek, 2003, 280.

20 The manuscript reading *hauua* is emended to ^x*hauuō*, nom.sg.m. of the possessive adj. *hauua*-“own,” by Bartholomae, *AirWb.* 1783-4, 1544. While Humbach, *WZKSOA* 2, 1958, 28 and Kotwal/Kreyenbroek 2003, 280 accept Bartholomae’s emendation, Waag 1941, 89 emends ^x*huuō*.

21 The form *nōiṭ* for transmitted *coiṭ* was emended by Bartholomae, *AirWb.* 584 followed by all later editors.

22 The form ^x*vaorāza* was emended by Waag, 1941, 89 for transmitted *vā.rāza* HJ, *vā. rāza* TD. It is 3.sg.ind. of the perfect stem *vaorāz-* from the root *uruuāz* “to be joyful,” of which a perfect subjunctive *vaorāzaθā* is found in Y 50.5, see Kellens, *Verbe av.* 401, 404 n.37; M.J. Kümmel, *Das Perfekt im Indoiranischen*, Wiesbaden: Reichert, 2000, 623. In both attestations, the verb is constructed with the instrumental denoting the cause of joy, see Humbach, *WZKSOA* 2, 1958, 28. Bartholomae, *AirWb.* 1544 emends a form ^x*vāurāza* and is followed by Kotwal/Kreyenbroek 2003, 280.

23 Bartholomae’s emendation (*AirWb.* 732f.) of a locative ^x*dāθre* instead of transmitted *dāθri* edited by Waag, 1941, 89, is supported by the syntactic parallel with the locative forms *humataēšuca* etc.

24 Hintze 2000, 34-37.

Where do these offerings take place,
 where do the offerings cross,
 where do the offerings assemble,
 where do the offerings come together
 (the gifts which) a mortal has offered in his corporeal life
 for his own soul?

Ahura Mazda answers that the offerings come to fruition at the Cinwad Bridge where the soul has to give account of the gifts made during lifetime:

- (19) Vd 19.29 *paθam zruuō.dātanam jasaiti*
yasca druuaitē yasca ašaone
cinuuat.pərətūm mazdađātam
baodasca uruuānəmca
yātəm gaēθanəm paiti.jaiđiieinti
dātəm †astuuaiti aṅhuuō

It [i.e. the soul] comes to the paths created by time
 – that for the deceitful one and that for the truthful one –,
 to the Account-Keeper’s Bridge created by Mazdā.
 They ask perception and soul
 about the proportion of material goods
 given during physical life.

A beautiful *daēnā*, resulting from a person’s good thoughts, words and deeds, is indispensable if the soul is to cross the Cinwad Bridge safely. From there it is guided into the House of Welcome where it meets Good Thought and Ahura Mazda, the other Amesha Spentas and the souls of all other truthful people (Vd 19.30-31). The *daēnā* is thus the repository of a person’s thoughts, words and deeds produced during their lifetime, and, depending on whether these are good or bad, the *daēnā* is beautiful or ugly. It is only after death that the soul will behold its own *daēnā* on arriving at the Cinwad Bridge.

While the Avesta attests the concept, no word for “treasure” is found in connection with the heavenly store of ritual offerings and good thoughts, words and deeds performed by people. It is in the Pahlavi texts that the word “treasure” occurs in this context. For instance, in Dādestān-i Dēnīg 23.5 the *dēn* is characterized as the “treasurer of good works” (*ganjwar ī kirbag*), and meets the soul at the Cinwad Bridge in the form of a beautiful maiden (*hucihhr kanīg*).²⁵

25 Jaafari-Dehaghi 1998, 82-83, 200; Boyce 1989, 237ff.

In addition, the concept of a store (*hambār*) of good works is well attested in other Pahlavi texts which do not mention the word “treasure” (*ganj*). The Pazand- and Pahlavi versions of Aogəmadaēcā, for instance, refer to “the store of righteousness” (*ramag ī ahlāyīh*, Aog.83) which both men and women should strive to build up because it brings salvation.²⁶ Similarly, Mēnōg ī Xrad 2.96-97 enjoins one to be “diligent in making a store of good works, in order that it may come to your succour in the spiritual world” (*pad hambār kardan ī kirbag tuxšāg bāš ku-t pad mēnōgān ō frayād rasēd*).²⁷

A.3. The primordial treasures in heaven and hell

It is important to distinguish the “treasure” built up by good human action from the primordial stores of good and bad things located respectively above in the highest heaven and below with Ahriman. The heavenly treasures (*ganj*) belong to Ohrmazd and, despite being used to reward human beings for their good deeds, are eternal and undiminishing. In contrast, Ahriman has a store (*ganj*) of misfortunes whose inventory decreases each time he inflicts an iniquity on righteous people.²⁸

When creating the sky, Ohrmazd divided it into three parts and deposited the eternally beneficial treasure in the upper section connected to the endless lights and called *garōdmān*. This treasure was also created by Ohrmazd:

- (20) Dd 36.14 *u-š ān ī a-sar-rōšnīh ī a-kanārag frāz brēhēnīd ud ān ī hamēšag-sūd ganj ī xwadād kē wisp gōhrān tōhmagān cihrān ud zōrān [ī] kārān abzārān az bun-āfurišn ī × wehān dāmān*

And he [i.e. Ohrmazd] created those beginningless and unlimited lights and that all-beneficial, self-supported treasure which (contains) all the substances, seeds, forms and powers of skilful works from the primal creation of the good creatures.²⁹

Ohrmazd’s treasure is laid up in “paradise,” *wahišt*, and it is said that

- (21) Dd 25.5 *u-š xwašīh ud nēkīh jahān az ān ī hamēšag-sūd gāh [ud] ganj ī purr ī a-kahišn × an-ablesīhišn a-kanārag*

Pleasure and goodness spring from that place of everlasting benefit, from the full treasure which never diminishes, which is incorruptible and unlimited.³⁰

26 JamaspAsa 1982, 45-46, 79.

27 Pavry 1929, 72-77; Winston 1965, 194-5; Urbach 1980, 120-1; Widengren 1945, pp.5, 84-86.

28 Dk 6.325 (A5), Shaked 1979, 130-133.

29 Text and translation (with minor changes) after Jaafari-Dehaghi 1998, 114f.

30 Translation after Shaked 1971, 98.

A good and meritorious deed is defined as an action from which “fruit, peace, goodness and praiseworthy reward” (*bar rāmišn nekīh ud pādāšn ī burzišnīg* Dd 37.2) result. Such commendable actions will be rewarded with bounty proceeding from that heavenly treasury:

- (22) Dd 37.2 *az hangirdīgīhā kirbag dām bar rāmišn ud burzišn ī ruwān ī-š pādāšnīg rasišn az ganj ī hamēšag-sūd ī anōšag ī a-kanārag kē hagriz nē abesīhēd*

In summary, the fruit of a creature’s good deed (is) peace and honour for the soul; its reward proceeds from the always beneficial, immortal, unlimited treasury which shall never be destroyed.

Human beings accumulate their own, personal treasury of good deeds. When their souls come to face judgment, each of these stores will be converted into “peace and honour” (*rāmišn ud burzišn*) for the soul. Such rewards for good deeds proceed from Ahura Mazda’s own independently existing, imperishable heavenly “treasury.”

The idea that ritual offerings proceed to Ahura Mazda’s abode is found not only in the Avesta (as discussed above, pp. 11-14), but also in the later Zoroastrian literature. Šāyast nē-šāyast 8.4 mentions the spiritual “treasure of the gods” (*ganj ī yazdān*), in which the good deed of ritual worship (*kirbag ī yazišn*) is stored,³¹ and in the invocation in Pazand at the beginning of the *Bāj dharnā* ritual, the place where human offerings are preserved is called a “treasury” (*ganj*):

- (23) *kirā gāh rōz šahryārī x^vīš yazašne kart hōm darūn yašt hōm myazd hamārā-yīnam ayōkardahyā pa ganj ī dādār ahuramazda rayōmand x^varehōmand amešāspandān be rasāt.*

On behalf of whom, I have performed the *yasna*, consecrated the *drōn* and regularly conducted the offering under the sovereignty of its own watch and day. May it [the ceremony] collectively go into the treasury of the radiant and glorious Creator Ahura Mazda and the Bountiful Immortals.³²

This Pazand passage indicates where ritual offerings and praises are stored. That place, denoted by *garō dēmāna* in the Avesta, is here referred to as the “treasury” (*ganj*). As we have seen above, Ohrmazd’s eternal treasure is located

31 J.C. Tavadia, *Šāyast-nē-šāyast. A Pahlavi Text on Religious Customs*. Hamburg 1930, 105. Cf. Shaked 1998, 567; Shaki 1996, 280.

32 Text and translation by Kotwal/Boyd 1991, 149-50.

in *garōdmān*. This passage states explicitly that ritual offerings and praises presented to the deity by human beings are added to Ahura Mazda's own independently existing primordial treasure, which is thus enriched.

B. "Treasure in heaven" in Jewish Sources

B.1. Heavenly books recording names

A fundamental concern of the Hebrew Bible is whether or not God's commandments are kept by his chosen people. Observance of his laws is rewarded, but disobedience is punished.³³ The names of those who keep God's commandments are recorded and written down in a heavenly book:

- (24) Malachi 3.16-18: 16. Then those who revered the Lord spoke with one another. The Lord took note and listened, and **a book of remembrance was written** before him of those who revered the Lord and thought on his name. 17. They shall be mine, says the Lord of hosts, my special possession on the day when I act, and I will spare them as parents spare their children who serve them. 18. Then once more you shall see the difference between the righteous and the wicked, between one who serves God and one who does not serve him.
- (25) Exodus 32.31-34: 31. So Moses returned to the Lord and said, "Alas, this people has sinned a great sin; they have made for themselves gods of gold. 32. But now, if you will only forgive their sin – but if not, **blot me out of the book that you have written.**" 33. But the Lord said to Moses, "**Whoever has sinned against me I will blot out of my book.** 34. But now go, lead the people to the place about which I have spoken to you; see, my angel shall go in front of you. Nevertheless, when the day comes for punishment, I will punish them for their sin."

Heavenly books are also mentioned in the court scene at the end of Daniel's dream of the Four Beasts:

- (26) Daniel 7.10: The court was seated and **the books were opened.**

33 For instance, Psalm 19.11: "In keeping them [i.e. the Lord's commandments] there is great reward." Translations of the Old and New Testament are taken from *The Holy Bible*. Revised Standard Version. Cambridge 1997.

They are also found in the Intertestamental Literature, for instance in the First, Ethiopic Apocalypse of Enoch, dating from the time between the second century B.C.E. and the first century C.E.:

- (27) 1 Enoch 90.20: Then I kept seeing till a throne was erected in a pleasant land; and he sat upon it for the Lord of the sheep; and **he took all the sealed books** and opened those very books in the presence of the Lord of the sheep.³⁴

B.2. Merit as a “treasure in heaven”

A modification of the figure of “heavenly books” in which names are written is one in which they record good and, especially, bad deeds performed by a person during their lifetime.³⁵ This metaphor does not occur in the Hebrew Bible, but is found in the Intertestamental literature and Babylonian Talmud. There is some variation in the metaphor in so far as the books in the Babylonian Talmud record both good and bad deeds. Those in the Intertestamental Literature include only demerits or sins, while merits, especially those resulting from charitable donations, are accumulated in a heavenly treasury:

- (28) 2 Baruch 24.1: For behold, the days are coming and the **books will be opened** in which are written the sins of all those who have sinned, and moreover, also the **treasuries** in which are brought together the righteousness of all those who have proven themselves to be righteous.³⁶
- (29) 4 Ezra 7.77: For you have a **treasure of works laid up with the Most High**; but it will not be shown to you until the last times.³⁷

That good actions are preserved in heavenly storage rooms also emerges from a passage in the Slavonic Apocalypse of Enoch, which probably dates from the late first century C.E.:

- (30) 2 Enoch 50.5: Let each of you put up with the loss of < his > gold and silver on account of a brother, so that he may receive **a full treasury** in that age.³⁸

34 Charlesworth, *OTP* I 70.

35 S.M. Paul, “Heavenly Tablets and the Book of Life.” *Gaster Festschrift, JANES* vol. 5, 1973, 346 comments on the belief, attested from Sumerian to Talmudic times, in the existence of heavenly tablets upon which the deeds and destinies of all are written.

36 Charlesworth, *OTP* I 629.

37 Charlesworth, *OTP* I 539.

38 Charlesworth, *OTP* I 178.

Future “treasures” will thus mirror a person’s use of material wealth during life, and rewards and punishments will correspond to one’s actions while on earth. The idea that he who gives alms deposits treasures in heaven is also found in the book of Tobit. Tobit admonishes his son Tobias not to turn away his face from any beggar, so that God may not avert his face from him (Tobias) either, and he adds:

(31) Tobit 4.8-11: 8. ὡς σοὶ ὑπάρχει, κατὰ τὸ πλῆθος ποιήσον ἐξ αὐτῶν ἐλεημοσύνην. ἐὰν ὀλίγον σοὶ ὑπάρχη, κατὰ τὸ ὀλίγον μὴ φοβοῦ ποιεῖν ἐλεημοσύνην. 9. **Θέμα γὰρ ἀγαθὸν θησαυρίζεις σεαυτῷ εἰς ἡμέραν ἀνάγκης.** 10. διότι ἐλεημοσύνη ἐκ θανάτου ῥύεται καὶ οὐκ ἔῃ εἰσελθεῖν εἰς τὸ σκότος. 11. δῶρον γὰρ ἀγαθὸν ἐστὶν ἐλεημοσύνη πᾶσι τοῖς ποιούσιν αὐτὴν ἐνώπιον τοῦ ὑψίστου.

8. If you have many possessions, make your gift from them in proportion; if few, do not be afraid to give according to the little you have. 9. **So you will be laying up a good treasure for yourself against the day of necessity.** 10. For alms-giving delivers from death and keeps you from going into the Darkness. 11. Indeed, alms-giving, for all who practise it, is an excellent offering in the presence of the Most High.

This passage clearly states that a spiritual treasure is accumulated by giving freely from one’s earthly material possessions, an idea also expressed in the New Testament 1.Tim. 6.17-19. The metaphor used by Jesus in Matth. 6.20 comes very close to that in Tobit 4.9, a passage of which a Hebrew version is attested in the Qumran texts.³⁹ A link between the Tobit story and Zoroastrianism has been established by various scholars. Widengren 1957, 216 suggests that this section in Tobit has been adapted from a Parthian story which was translated into Aramaic, cf. Winston 1965, 194f. with n. 30. Moulton 1913, 332-340 attempts to reconstruct the Median story which he believes would have been the original of that related in Tobit 4.9. Hultgård 1979, 554, too, considers it likely that the author of the book of Tobit was influenced by Zoroastrian ideas.⁴⁰

Tobit’s advice about giving alms to the poor is paralleled in the story of Monbazos preserved in Tannaitic sources. Monbazos was king of Adiabene in the mid-first century C.E. and embraced Judaism alongside his brother Izates and mother Helena.⁴¹ During years of drought, the story goes, he gave away the treasures accumulated by his ancestors. When rebuked by his kinsmen for

39 Fitzmyer 1995, 65, 67.

40 Sundermann 2008 also argues that there are Zoroastrian motifs in the Book of Tobit.

41 On the conversion of the royal house of Adiabene to Judaism, see Neusner 1964, 60ff.; Schiffman 1987; Rajak 1998, 317-321.

squandering the wealth of his forefathers, he embarked on a lengthy reply, starting: “My fathers laid up treasures (*gnz*) below (on earth), but I have laid up treasures above (in heaven),” and supported his exhortation with quotations from the Hebrew scriptures.⁴²

Nowhere is it stated what the religion of the royal household was before its conversion to Judaism. It could have been some form of the ancient Assyrian religion which was tolerated by their probably Zoroastrian Parthian overlords. In general, Adiabene was a loyal Parthian vassal state, and it is likely that there was a Zoroastrian component in the population. The nobility of Adiabene was vehemently opposed to the conversion of their ruling dynasty. This opposition eventually led to a revolt of the nobles (Josephus, *Antiquities* 20.75-91). They turned to an Arab chieftan, Abias, to depose Izates and replace him with a ruler who would preserve their ancestral practices. Only after Abias proved inadequate did they turn to the Parthian monarch Vologases I to replace Izates with a member of his own family as ruler of Adiabene, but the revolt failed.⁴³ In any case, at Monbazos’ time in the first century C.E. both Jews and Zoroastrians were likely to have been familiar with the metaphor of accumulating heavenly treasures by giving charity to the poor and needy. An Iranian origin for the metaphor could be indicated by the Iranian loan word *ganj* “treasure” in the Rabbinic tale.⁴⁴ As we have seen above (pp. 19-22), the same word is also used in the Pahlavi sources in this context.

Those who store up heavenly treasures also enjoy a happy life on earth. This results from the twin concept of treasure and fruit. The treasure, or capital, is enjoyed in the next life, while the fruit, or interest, is enjoyed in this life. The life of the wicked, in contrast, is shameful on earth and terrible after death:

- (32) 2 Baruch 14.12-14: For the righteous have good hope for the end and go away from this habitation without fear because they possess with you **a store of good works which is preserved in treasuries**. 13. Therefore, they leave this world without fear and are confident of the world which you have promised to them with an expectation full of joy. 14. **But woe to those of us who have also now been treated shamefully and who await evils at that time.**⁴⁵

42 Tosefta-Pe’ah 4.18, Palestinian Talmud, *ibid.* 11, 15b, Babylonian Talmud Baba Bathra 11a (Soncino transl. p. 52f.), cf. Urbach 1980, 117f. with n. 1; Schiffman 1987, 299f. As noted by Schiffman, the passage echoes the charitable gifts given by the royal family of Adiabene in Palestine during a famine, as reported by Josephus, *Antiquities* 20.51-53. The words of Monbazos were probably written much later (later than 2nd century C.E.).

43 Sellwood 1982, 458; Schiffman 1987, 297.

44 Cf. Winston 1965, 194 n. 30.

45 Charlesworth, *OTP* I 626.

That the reward for the good actions of the faithful consists of eternal life while the punishment for the wrongdoer is the destruction of his own life, emerges from the Psalms of Solomon, dating from the first century BCE. The psalms also stress the responsibility for choosing to do either good or evil, right or wrong:

(33) Psalmi Salomonis 9.4-5:⁴⁶

4. τὰ ἔργα ἡμῶν ἐν ἐκλογῇ καὶ ἐξουσίᾳ τῆς ψυχῆς ἡμῶν
τοῦ ποιῆσαι **δικαιοσύνην καὶ ἀδικίαν** ἐν ἔργοις χειρῶν ἡμῶν
καὶ ἐν τῇ δικαιοσύνῃ σου ἐπισκέψη υἱοῦς ἀνθρώπων.
5. ὁ ποιῶν δικαιοσύνην **θῆσαιρίζει ζῶην αὐτῷ παρὰ κυρίῳ,**
καὶ ὁ ποιῶν ἀδικίαν **αὐτὸς αἴτιος τῆς ψυχῆς ἐν ἀπωλείᾳ.**
τὰ γὰρ κρίματα κυρίου ἐν δικαιοσύνῃ κατ' ἀνδρα καὶ οἶκον.

4. Our works (are) in the **choosing** and power of our souls,
to do right and wrong in the works of our hands,
and in your righteousness you oversee the sons of men.

5. The one who does what is right **saves up life for himself with the Lord,**
and the one who does what is wrong **causes his own life to be destroyed;**
for the Lord's righteous judgments are according to the individual and
the household.

In another passage, God is implored to have mercy on those who do not have works of righteousness laid up with him. His reply, however, is that he will act strictly according to the balance. He is not concerned with the wicked, who are condemned to suffer from the consequences of their actions, but rejoices over the salvation of the righteous, who are said to have a store of good works laid up with him:

(34) 4 Esra 8.32-39: 32. For if you have desired to have pity on us, who have no works of righteousness, then you will be called merciful. 33. For the righteous, **who have many works laid up with you, shall receive their reward in consequence of their own deeds.** ... 35. For in truth there is no one among those who have been born who has not acted wickedly, and among those who have existed there is no one who has not transgressed. 36. For in this, O Lord, your righteousness and goodness will be declared, **when you are merciful to those who have no store of good works.** 37. He answered me and said: ... 38. I will not concern myself about the fashioning of those who have sinned, or about their death, their judgment, or their

46 The Greek text is that of the edition of Rahlfs 1935, vol. 2, p. 480.

damnation; 39. but I will rejoice over the creation of the righteous, over their pilgrimage also, and their salvation, and their receiving their reward.

This passage is at variance with the ancient Jewish faith according to which God's mercy is essential because a person could never perform sufficient good deeds in order to persist before God. This emerges, for instance, from

- (35) Micah 7.19: He will again have compassion upon us; he will tread our iniquities under foot. You will cast all our sins into the depths of the sea.

The people of Israel appeal for and rely on God's mercy. They dare to do so because God has pledged an oath to their forefathers "from the days of old" (Micah 7.20). Grace and mercy are important components of both the Jewish and Christian faiths. Indeed, there are passages suggesting that even if the balance is weighed down by evil deeds, there is the possibility that God may press down the scale against the iniquities. This is suggested by a passage in the Babylonian Talmud. It is a later exposition of Hillel's position dating probably from the second or third cent. C.E.:

- (36) Rosh Hashanah 17a (Sonc., p. 64): Beth Hillel, however, says: He that abounds in grace inclines [the scales] towards grace, and of them David said, I love that the Lord should hear my voice and my supplication (Ps.116.1), and on their behalf David composed the whole of the passage, I was brought low and he saved me (Ps.116.6).

It appears, therefore, that the way God responds in 4 Esra 8.32-39 (no. 34) is more in agreement with Iranian than with Jewish thought.

B.3. Written records of good and bad deeds

While in the Intertestamental texts good deeds are stored in heavenly treasures, but bad ones are recorded in books, we find, in the Babylonian Talmud, a purely commercial metaphor of account-keeping. In a text which pre-dates the Babylonian Talmud, but the position of which in the Mishnah is not secure,⁴⁷ it is stated that God keeps a memorandum of merits and demerits in heavenly books cataloguing both good and bad deeds performed by a person throughout life:

- (37) Avot II.1 (ca. 220-350 c.e., Sonc., p. 12): Apply thy mind to three things and thou wilt not come into the power of sin. Know what there is above thee: an eye that sees, an ear that hears, and **all thy deeds written in a book.**

⁴⁷ On the relationship between Mishnah Avot and Avot de-Rabbi Nathan, see Kister 1998.

- (38) Avot III.16 (Sonc., pp. 39-40): He⁴⁸ [also] used to say: Everything is given against a pledge, and a net is spread out over all the living; **the store is open and the storekeeper allows credit**, but the ledger is open and **the hand writes**, and whoever wishes to borrow may come and borrow; but the collectors go round regularly every day and exact dues from man, either with his consent or without his consent, and they have that on which they [can] rely [in their claims], seeing that **the judgment is a righteous judgment**, and everything is **prepared for the banquet**.

The metaphor of the latter passage implies that every person has an account of merit and demerit. Judgment depends on the balance of the account. The righteous do well and will be invited to the banquet, which is probably a figure for paradise. Evil acts diminish the amount of merit accrued to the faithful, while an abundance of merit protects the latter from accident. This emerges, for instance, from a story dating from the mid-third century:

- (39) Ta'an. 20b (Sonc., p. 101): In Nehardea there was a dilapidated wall and neither Rab nor Samuel would go past it although it had remained standing in the same position for thirteen years. One day R. Adda ben Ahaba happened to come there and Samuel said to Rab: "Come, Sir, let us walk around it," and the latter replied, "This precaution is not necessary now because R. Adda ben Ahaba is with us; **his merit is great and therefore I do not fear.**"

Accumulated merits not only safeguard against accidents but may also be used throughout life for purposes such as performing miracles. However, if they are employed in this way, credit on the heavenly account diminishes. There is a price to pay in so far as merits used up during life are subtracted from the heavenly account. As a consequence, there is the danger that credit may be wanting on the Day of Judgment:

- (40) Ta'an. 20b (Sonc., p. 101): R. Huna had wine [stored] in a certain dilapidated house and he desired to remove it. He took R. Adda ben Ahaba into that house and kept him occupied with traditional teaching until he had removed it. As soon as he had left the house it fell in. R. Adda ben Ahaba noticed this and was offended, because he agreed with the statement of R. Jannai who said: A man should never stand in a place of danger and declare, "A miracle will befall me"; perhaps a miracle will

48 I.e. R. Eliezer, son of R. Jose the Galilean.

not befall him. And if a miracle does befall him he suffers thereby a **reduction from his merits**.

Similarly, Šabbath 140a (Sonc., p. 707) reports that R. Joseph drank a cup of wine the effects of which he felt even in his toe nails. Moreover,

- (41) “had I drunk another glass I would have been afraid lest it **be deducted from my merits in the future world**.”

The commentator notes here that a second glass would inevitably have killed him but for a miracle, which would ultimately have been debited to his heavenly account (Sonc. p. 707 n. 4). In the post-Babylonian Talmud Ecclesiastes Rabbah, judgment is passed according to how the scales of merit tip when good and evil deeds are weighed against one another:

- (42) Ecclesiastes Rabbah 10.1 (undatable, Sonc., p. 260): A person is **judged by his majority** (i.e. of his deeds, according to whether the good or bad predominate), and he should always estimate himself as half meritorious and half guilty. If he performs one precept, happy is he for making the **scale of merit** incline in his favour; and if he commits one transgression, woe to him for making the **scale of guilt** incline against him.

Moreover, the idea of two judgments, individual and universal, is found in the following statement:

- (43) Ecclesiastes Rabbah 10.1 (late 2nd cent., Sonc., p. 260): R. Simeon ben Eleazar said: Because **an individual** is judged by his majority and **the world is judged** by its majority, on account of the single sin which he commits he deprives himself and the world of much good.

C. Commonalities and differences

Let us now compare the Zoroastrian and Jewish metaphors for heavenly account-keeping. According to the Avesta, ritual offerings and praises are stored in Ahura Mazda’s abode, the House of Welcome (*garō dēmāna*, Y 49.10, 28.10, 45.8, nos. 2-4; Yt 10.32, 10.136, nos. 5-6). In addition, good thoughts, words and deeds, to which the worshippers commit themselves in the YH (nos. 7-9), are stored alongside bad thoughts, words and deeds, thus producing either a beautiful or a hideous “vision” or world-view (*daēnā*) respectively. After death the soul will see its *daēnā*, consisting of its own thoughts, words and deeds, on arrival at the Cinwad Bridge where Individual Judgment takes place (Y 51.13,

no. 12). A person's right and wrong deeds are compared on the scales (Y 33.1, no. 10). Depending on whether good or bad deeds prevail, the soul proceeds either to Ahura Mazda's House of Welcome (*garō dēmāna*), i.e. paradise, or to the House of Deceit (*drūjō dēmāna*), i.e. hell, where all Evil dwells (Y 51.14, 46.11, nos. 13-14; Vd 19.27-31, nos. 18-19). The possibility of good and bad deeds balancing is also mentioned (Y 33.1, no. 10).

In the Pahlavi sources the word "treasure" (*ganj*) is found in the context of heavenly account-keeping. Two types of "treasure" are distinguished: one is Ahura Mazda's (Pahl. Ohrmazd) primordial treasure in the highest heaven (Dd 36.14, 25.5, nos. 20-21), and the other each human's individual treasure accumulated by means of good thoughts, words and deeds (Dd 23.5). The Pahlavi texts confirm and elaborate on the Avestan concepts both of ritual worship and of the storing of good and bad thoughts, words and deeds. As in the Avesta, they are stored in different places. Ritual worship goes directly to Ahura Mazda's primordial, heavenly "treasury" (*ganj*, Šnš 8.4, *Bāj dharnā* ritual, no. 23), thus strengthening and adding to the deity's inventory of goodness. Good thoughts, words and deeds are stored in and incorporated into each person's own inner world-view or "vision" (*dēn*). In the individual judgment after death, when good and bad deeds are weighed on the scales, the true appearance of a person's *dēn* becomes visible to the soul as it arrives at the Cinwad Bridge. If the good deeds prevail, they will be converted into life characterized by peace and joy. The latter are rewards which Ahura Mazda distributes from his own imperishable and undiminishing treasury for the souls of the righteous (Dd 37.2, no. 22).

In the Jewish sources, we identified three different metaphors relating to heavenly account-keeping. The first one, found in the Hebrew Bible, is that of heavenly books in which are written the names of those who observe God's commandments (Malachi 3.16-18, Exodus 32.31-34, Daniel 7.10, nos. 24-27). The second, attested in the Intertestamental literature and New Testament, is that of good deeds which are stored in a heavenly treasury (Matthew 6.19-21, 1.Tim.6.17-19, 4 Ezra 7.77, 2 Enoch 50.5, Tobit 4.8-11, 2 Baruch 14.12-14, nos. 1, 29-32), while bad ones are recorded in heavenly books (2 Baruch 24.1, no. 28). Those who build up a store of good works during their earthly life leave this world confident that such an accumulation will help them to reach the future world of joy. Evildoers, in contrast, will have to endure a future life full of more evil (2 Baruch 14.12-14, Psalmi Salomonis 9.4-5, nos. 32-33). It is also stressed that people are themselves responsible for the fate of their souls after death (Psalmi Salomonis 9.4-5, no. 33). The concept of a "treasure" (*gnz*) built up by giving to the poor is also found in the story of Monbazos, king of Adiabene, related in Tannaitic sources (above, p. 24f.).

The third metaphor, prevalent in Rabbinic literature, is that all deeds, both good and bad, are written in books. Each person has an account in which good deeds enter as credit and bad ones as debit. The Babylonian Talmud employs a commercial metaphor of strict account-keeping in ledgers (Avot II.1, III.16, Ta'an. 20b, Šabbath 140a, nos. 37-41). After death, the accounts are closed and judgment passed on the day of reckoning. Good and bad deeds are weighed on the scales of merit and guilt, judgment passed and reward or punishment allocated accordingly (Avot III.16, Ecclesiastes Rabbah 10.1, nos. 38, 42-43).

The metaphor of "heavenly books" found in the Hebrew Bible implies written records of the names of those who keep God's commandments. It is based on the culture of a society in which writing played a prominent role, as was the case in the Semitic civilizations of the Ancient Near East. By contrast, the Iranian culture, emerging from the Indo-Iranian tradition, was intrinsically and predominantly oral. Only from the Achaemenid period onward did writing – borrowed from neighbouring Semitic civilizations (Aramaic) or developed on their model (Old Persian cuneiform script) – begin to assume a role of some importance in Iranian society. Even so, however, writing had no significance in the religious sphere, either in its imagery or in its tradition. It has therefore been rightly argued that no Iranian link can be established for the metaphor of the heavenly books recording names.⁴⁹

The same applies, although to a more limited extent, to the Rabbinic sources metaphor of ledgers recording good and bad deeds. The figure of ledgers also involves writing and, like the metaphor of names written in books, is likely to have a Semitic origin. However, the Rabbinic version differs distinctively from that of the Hebrew Bible in so far as it is not the names of righteous people which are recorded, but good and bad deeds. This detail is similar to the Zoroastrian idea of good and bad deeds being stored for the purpose of individual judgment after death. A further agreement between the Rabbinic and Zoroastrian texts is the metaphor of good and bad deeds being compared on scales. Moreover, the Rabbinic texts share with the Zoroastrian ones the concept of two judgments, one individual and the other universal. As was argued convincingly by Shaul Shaked, such an idea is intrinsically Zoroastrian because it results from the doctrine of Ahura Mazda's two perfect creations, one spiritual and one physical.⁵⁰

That the figure of deeds being written in ledgers predates the Rabbinic sources emerges from the Intertestamental texts, where this metaphor is also found. There, however, only bad deeds are written in books, while good deeds are stored in heavenly "treasuries." The metaphor of a heavenly treasure has a

49 Hultgård 1979, 535 with n. 118.

50 Shaked 1971.

close parallel in the Zoroastrian idea of good deeds being stored alongside the evil ones. The store of good deeds constitutes a “treasure” (*ganj*) in so far as it determines whether after death the soul crosses the Cinwad Bridge safely and reaches paradise, the House of Welcome.

More importantly, however, such agreements between the Jewish and Zoroastrian texts are not confined to individual, isolated details. Both the Intertestamental and Rabbinic sources, on the one hand, and the Zoroastrian ones, on the other, link the preservation of good and bad deeds to an individual judgment after death. Indeed, good and bad deeds are preserved for the very purpose of judgment on the day of reckoning, when reward or punishment are allocated according to the balance of good and bad deeds performed during life. The metaphor of “treasure in heaven” is embedded in precisely this wider eschatological context and is employed in both the Jewish and Zoroastrian traditions as denoting a heavenly store of good deeds which enables a person to reach paradise after death. Since the concepts of a repository of good and bad deeds, individual judgment after death, reward and punishment, and heaven and hell, are attested in Zoroastrianism from the earliest sources, the Gathas, onward, it is probable that the concept of “treasure in heaven” originated in a Zoroastrian context and was later incorporated by the Jews as part of a larger eschatological framework. In the process of assimilating such foreign elements, another metaphor of Semitic origin, that of names written in books, was gradually transformed and developed into an eschatological figure.

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