

# UNIVERSITY of PENNSYLVANIA *Almanac*

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## Peter and Geri Skirkanich's \$10 Million Gift: A New Home for Bioengineering

Alumnus J. Peter Skirkanich W '65, and his wife, Geri, have pledged \$10 million to build Skirkanich Hall, Penn's new home for bioengineering.

The gift, the largest by an individual donor in SEAS's history, will help finance a 58,400-square-foot bioengineering laboratory facility in the School of Engineering and Applied Science complex. The facility, to be located near the School of Medicine, will house faculty, staff, students and researchers as part of SEAS's \$57 million bioengineering initiative.

Mr. Skirkanich, a Penn trustee and engineering school overseer, is founder and president of Fox Asset Management, a New Jersey investment management and counseling firm with more than \$2 billion in assets.

Skirkanich Hall is the latest in a list of gifts that include the Skirkanich Professorships of Innovation to hire young faculty and the Peter and Geri Skirkanich Endowed Scholarships for engineering undergraduates.

The Skirkaniches' generosity and vision "have provided Penn Engineering with the opportunity to grow and prosper like never before in its history," said Engineering Dean Eduardo Glandt.

Mr. Skirkanich believes that the investments in bioengineering and biomedical engineering will yield path-breaking achievements in medicine and health.

"Engineers and physicians working together will have a direct impact on the health and welfare of individuals. With aging populations around the world, that work takes on added significance," he said.



J. Peter Skirkanich

President Judith Rodin said the Skirkaniches' gift "is a vote of confidence in Penn's groundbreaking bioengineering efforts. Close collaboration between the engineering and medical school faculty at Penn provides a huge basis for these efforts. We are grateful to Pete and Geri for their generosity and their vision."

The gift for Skirkanich Hall accompanies a \$14 million, five-year grant from the Whitaker Foundation to support programs and faculty in bioengineering. Seven new faculty will be added in the next five years in the core areas of injury bioengineering, neuroengineering, orthopedic bioengineering and cardiovascular bioengineering. At the same time, the number of bioengineering graduate students will nearly double from 18 to a target level of 35 a year.

SEAS was one of the first to award an undergraduate degree in bioengineering. Today Engineering's partnership with the School of Medicine exposes students to open-heart surgery, epilepsy treatments and other procedures that rely on technology in what Dean Glandt calls "the ultimate field trip for bioengineers."

Mr. Skirkanich financed his Penn education with savings from jobs during high school, summers and college along with educational loans. At Penn he played varsity football and belonged to the Kappa Sigma fraternity.

## Baccalaureate Speaker: Dr. O'Donnell



James O'Donnell

This year's Baccalaureate speaker will be Dr. James O'Donnell, professor of Classical Studies, Vice Provost for Information Systems and Computing, and Faculty Master for Hill College House. He was recently named Provost-Elect at Georgetown University, the oldest U.S. Catholic and Jesuit University, founded in 1789 by Archbishop John Carroll. Today, Georgetown is a major student-centered, international, research university offering undergraduate, graduate and professional programs on its three campuses (*Almanac* March 19).

Dr. O'Donnell's scholarly focus is St. Augustine, about whom he has written a three-volume edition, *Augustine's Confessions* and is now writing *What Augustine Didn't Confess*.

The Baccalaureate Ceremony is Sunday, May 12, at 1:30 and 3 p.m., in Irvine Auditorium. It is an interfaith program that includes music, readings, prayers, and the baccalaureate address. Two ceremonies are held in order to accommodate all who wish to attend. No tickets are required.

## Reaching an Agreement with Penn Hillel

The University and Hillel of Greater Philadelphia have completed the necessary transactions for the building of Steinhardt Hall, the new home for Hillel at Penn. Hillel will construct its new 35,000 square foot, state-of-the-art facility on land leased from the University on 39th Street, between Walnut and Locust Streets. Construction is set to begin immediately. Completion is expected in time for the fall semester of 2003. As part of the transaction, Hillel has sold its 36th Street building to the University.

Rabbi Howard Alpert, executive director of Hillel of Greater Philadelphia, expressed his pleasure with the successful conclusion of the agreement. "This is an exciting milestone for both Penn Hillel and for the entire University community," he said. "Our success is a testimony to the support and vision of Dr. Judith Rodin, and of Penn alumnus Michael Steinhardt, and to the hard work of many others." Rabbi Alpert singled out the project's Chairperson Edwin Berkowitz (C '49), and vice-chairs Albert Perlstein (W '57; GCS '96), and Stuart Rudoler (EE '86)

for special accolade, stating that the project could not have reached this milestone without their efforts. He also expressed his appreciation to the many donors for making this vision into a reality.

The new building was designed by Jacobs/Wyper Architects of Philadelphia. The construction manager is R. M. Shoemaker Co. and the project manager is The Staubach Company. Construction financing is being provided by Commonwealth Bank.

Penn is recognized as hosting one of the largest and most dynamic Jewish student communities in North America, according to Rabbi Alpert. When completed, Steinhardt Hall will be the programmatic and administrative hub for the 25 student organizations that operate through Penn Hillel and will provide a central gathering space for all segments of the Jewish and University communities at-large. The facility will include a living room, student lounge, contemporary Judaic library, sanctuary/auditorium with seating for 300, *Beit Midrash* (classical Jewish study hall), and Student Activities Center. Ad-

## Strategic Plan Open Forum Today

The Penn Community is invited to join Provost Robert Barchi and Executive Vice President John Fry at the Strategic Plan Open Forum this afternoon at 4 p.m. in Houston Hall's Golkin Room.

The Strategic Plan, *Building on Excellence: The Next Agenda*, is available as an insert in this issue of *Almanac* and online at [www.upenn.edu/almanac](http://www.upenn.edu/almanac).

ministrative offices for Penn Hillel and for Hillel of Greater Philadelphia will also be located there. The building will also house the K kosher Dining Commons for University Dining, with seating of 200 for lunch and dinner during the week and upwards of 300 on the Sabbath and Holy Days.

Hillel at Penn is a program of Hillel of Greater Philadelphia, which is a constituent agency of the Jewish Federation of Greater Philadelphia and an affiliate of Hillel: The Foundation for Jewish Campus Life. Hillel: The Foundation is the largest provider of service to Jewish University students in the world, with more than 130 affiliates in North America, South America, Israel, the United Kingdom, and the former Soviet Union.

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**Building on Excellence: The Next Agenda**

## SENATE: From the Senate Office

The following agenda is published in accordance with the Faculty Senate Rules. Questions may be directed to Carolyn Burdon either by telephone at (215) 898-6943 or by e-mail at burdon@pobox.upenn.edu.

### Agenda of Senate

#### Executive Committee Meeting Wednesday, April 3, 2002 3-5:30 p.m.

1. Approval of the minutes of February 6, 2002
2. Chair's Report
3. Past Chair's Report on Academic Planning and Budget and Capital Council
4. Informal discussion with President Rodin
5. Cost of research presentation with Provost Barchi
6. Other new business
7. Adjournment by 5:30 p.m.

### Council Meeting Coverage

At last Wednesday's University Council meeting there was a presentation on this year's budget which will be included in next week's issue.

Omar Blaik, vice president for facilities, gave a report on the recent campus developments in terms of the Campus Development Plan (*Almanac* February 27, 2001). He noted that street improvements have included trees: 350 have been planted with more to come, as well as new bike and parking lanes along Spruce Street, new lighting and street repaving. The new banner program provides a visually consistent identity as it announces Penn events. He said the city is pleased with the environmental impact of the additional trees around campus.

Another aspect of the plan to be implemented is public open spaces on campus which include the extension of Woodland Walk through Hill Field which Mr. Blaik described as "a welcome intervention" making Penn seem closer to Center City. A new open space for concerts and other performances is University Square—the former parking spaces adjacent to the Franklin Building and the Annex—which is expected to be complete by commencement weekend. The 300-space parking lot to the east of the Left Bank has been seeded to be a new green space.

There are several buildings currently under construction at various stages of completion: the new PreK-8 Penn-assisted School is to be done in July, Wharton's Huntsman Hall is expected to be finished this August, Engineering's Levine Hall is slated for December, Pottruck Fitness Center is currently ahead of schedule and it is expected that significant portions of it will be ready for use by September. The Dental School's Schattner Center is about 80% complete. The cinema at 40th Street received approval from the Trustees for the additional funding to complete that project.

Mr. Blaik also noted that the History Department is back in College Hall although part of the building has not yet been renovated.

VPUL Valarie Swain-Cade McCoullum discussed the numerous positive interactions between diverse groups on campus in response to last year's Pluralism Committee which made recommendations (*Almanac* October 2, 2001). She said that the collaborative events have "altered perceptions and experiences" and have increased in quantity dramatically since last year. She thanked the representatives of the various student organizations at Council for their efforts. The UMC Chair then thanked the faculty and staff for their support of these events.

### School of Medicine: Record \$327 Million from NIH in FY01

According to newly released figures from the National Institutes of Health (NIH), the School of Medicine ranks second in the total monetary value of grants among academic medical centers in the United States. The NIH is the primary funder of biomedical research and training in the nation, and their annual rankings are considered an important barometer of research strength. In the 2001 fiscal year, Penn received 918 research and training grants worth approximately \$327 million, up by \$57 million from the previous year—a 21% increase.

"Our position on the NIH rankings should stand as further testimony to Penn's national prominence," said Dr. Arthur H. Rubenstein, Dean of the School of Medicine and EVP of Penn's Health System. "NIH awards translate directly into scientific research, physician training, and patient initiatives."

Penn also had more individual departments ranked in the top five than any other leading academic medical center. Radiology (departments of radiology and radiation oncology combined), pathology and laboratory medicine, and dermatology were ranked first. The other departments in the top five are biochemistry and biophysics, genetics, medicine, neurology, obstetrics and gynecology, ophthalmology, orthopedic surgery, physiology, and psychiatry.

In terms of total NIH research and training awards in fiscal year 2001, the top recipient in the U.S. is Johns Hopkins School of Medicine, followed by Penn's School of Medicine. The remainder of the top ten, in rank order, are the University of California, San Francisco, Washington University School of Medicine, University of Washington School of Medicine, Yale University School of Medicine, Baylor College of Medicine, the University of Michigan Medical School, University of California, Los Angeles, and Duke University School of Medicine.

The complete list of rankings is on the NIH website at <http://grants2.nih.gov/grants/award/rank/medttl.htm>.

### Request for Proposals: Provost's Interdisciplinary Seminar Fund

The Provost announces the re-activation of a seminar fund to stimulate the creation of interdisciplinary discussions and connections that could grow into lasting cooperative intellectual efforts and perhaps programs. This fund will provide financial support for up to three years for seminars and is designed to support initiation of new seminar series that emphasize interdisciplinary research and scholarship. To be eligible for funding, seminars must draw on faculty scholars from at least two schools. Seminars that include Penn graduate or undergraduate students will be particularly welcome as will seminars with participation from the non-academic community outside the University. The fund will provide each seminar with approximately \$10,000 (depending on documented need) a year for up to three years. Funding in the second and third years is subject to success in the previous years. Success is defined as growing attendance, publications, general visibility and other evidence of intellectual progress. Each proposal must contain criteria by which its success can be judged.

Applications to the Provost's Interdisciplinary Seminar Fund should contain:

- i. A Seminar title.
- ii. A brief (no more than five pages) description of the intellectual area of the seminar and of how the suggested new connections will advance the subject.
- iii. The names and affiliations of the principal faculty (no more than four) proposing the seminar with a two page CV on each.
- iv. The names and affiliations of others who will be major participants in the seminar.
- v. A suggested set of criteria or goals by which success of the seminar program can be evaluated.
- vi. A detailed proposed budget for the first year of the seminar. The budget may be dedicated to honoraria, travel, and other directly associated expenses, but entertainment should be kept to a minimum. Also, co-funding from Department, Schools, or other sources should be documented and will increase the credibility of the application.

The application should be sent electronically to [corbett@pobox.upenn.edu](mailto:corbett@pobox.upenn.edu), by Friday, April 26, 2002. A committee will review the applications and funded proposals will be announced in May.

—Neal Nathanson, Vice Provost for Research

### McCabe Fund Awards 2002-2003 Call for Applications

The McCabe Fund Advisory Committee is calling for applications for the Thomas B. and Jeannette E. Laws McCabe Fund Fellow and Pilot Awards for 2002-2003. The McCabe Awards were established in 1969 by a generous gift from Mr. Thomas B. McCabe to Penn's School of Medicine to support junior faculty who initiate fresh and innovative biomedical and surgical research projects and who have received no or limited external research funding while in their first or second year at the School of Medicine or the School of Veterinary Medicine at Penn.

Junior faculty members who are interested in applying for a McCabe Award this year can contact the chair of their department or call Dana J. Napier, School of Medicine Administration, at (215) 573-3221 for more information. The deadline for submission of applications is Monday, May 13. The McCabe Fund Advisory Committee will announce the winners at its June annual meeting.

Last year's winners of the Fellow Awards were: Dr. John C. Kucharczuk, surgery; Dr. Bruce Sachais, pathology and laboratory medicine; and Dr. James M. Schuster, neurosurgery.

Winners of the Pilot Awards were: Dr. Geza Acs, pathology and laboratory medicine; Dr. Rexford S. Ahima, medicine; Dr. Dimitry Y. Baranov, anesthesia; Dr. Jason D. Christie, biostatistics and epidemiology; Dr. Joshua L. Dunaief, ophthalmology; Dr. Thomas F. Floyd, anesthesia; Dr. Adda Grimberg, pediatrics; Dr. Kathleen M. Loomes, pediatrics; Dr. John P. Lynch, medicine; Dr. Kim E. Nichols, pediatrics; Dr. Mark Alan Rosen, radiology; and Dr. Virginia Smith Shapiro, pathology and laboratory medicine.

—Dana Napier, Staff Coordinator, School of Medicine Administration

# Update

APRIL AT PENN

## CONFERENCE

**6** *17th Annual Souls of DuBois Conference: Leadership and Political Activism in the Penn Community*; keynote address: Tukufu Zuberi, sociology; includes entertainment and several panels comprised of faculty, graduate and undergraduate student leaders; luncheon, reception and dinner; 1:30 - 5:30 p.m.; Multipurpose Room, DuBois College House. Free with PENNCARD. Registration required: (215) 898-3677 or [pcw2@pobox.upenn.edu](mailto:pcw2@pobox.upenn.edu) (W.E. B. DuBois College House).

## MUSIC

**9** *Robert Randolph and the Family Band*; pedal steel guitar; 7:30 p.m.; Irvine Auditorium. Advance: \$12; \$8/PENNCARD. Door: \$15; \$10/PENNCARD. Tickets: on Locust Walk, the Annenberg Box Office or (215) 898-3900. Info.: <http://specevents.net> (SPEC Jazz and Grooves).

**Deadlines:** The deadline for the weekly Update is each Monday for the following week's issue. The deadline for the May At Penn calendar is *April 16*. The deadline for the Summer At Penn calendar is *May 14*.

For more information about submitting event information see [www.upenn.edu/almanac/calendar/caldead.html](http://www.upenn.edu/almanac/calendar/caldead.html).

## AWFA Awards Breakfast: April 11

The Association of Women Faculty and Administrators (AWFA) announces the Annual Alice Paul Awards Breakfast on Thursday, *April 11*, from 8-9:30 a.m., at the Sheraton University City Hotel. All AWFA members are invited to attend.

A donation of \$5 for AWFA members and \$10 for non-members is requested. Donations will go to support the Alice Paul Awards program fund.

This event honors exceptional women of the Penn community. The following awards will be presented: The Alice Paul Awards, The Lynda Hart Award, The Leonore Rowe Williams Award, and The Robert E. Davies Award.

For more information about AWFA and their awards, visit [www.upenn.edu/affirm-action/awfa](http://www.upenn.edu/affirm-action/awfa).

—Nancy McCue, AWFA Secretary

## The University of Pennsylvania Police Department Community Crime Report

**About the Crime Report:** Below are all Crimes Against Persons and Crimes Against Society from the campus report for **March 18 to March 24, 2002**. Also reported were **17 Crimes Against Property (including 13 thefts, 1 retail theft, 2 burglaries and 1 robbery)**. Full reports on the Web ([www.upenn.edu/almanac/v48/n28/crimes.html](http://www.upenn.edu/almanac/v48/n28/crimes.html)). Prior weeks' reports are also on-line.—Ed.

This summary is prepared by the Division of Public Safety and includes all criminal incidents reported and made known to the University Police Department between the dates of **March 18 to March 24, 2002**. The University Police actively patrols from Market Street to Baltimore Avenue and from the Schuylkill River to 43rd Street in conjunction with the Philadelphia Police. In this effort to provide you with a thorough and accurate report on public safety concerns, we hope that your increased awareness will lessen the opportunity for crime. For any concerns or suggestions regarding this report, please call the Division of Public Safety at (215) 898-4482.

03/18/02	6:34 PM	4100 blk Chestnut	Male fled police investigation/Cited
03/18/02	8:10 PM	4100 Chestnut St.	Male punched out window/Arrest
03/18/02	10:51 PM	3609 Chestnut St.	Window smashed in unknown manner
03/19/02	10:57 AM	3600 Chestnut St.	Male blocking pedestrian passage/Cited
03/19/02	1:32 PM	3409 Walnut St.	Male wanted on warrant/Arrest
03/20/02	12:33 PM	13 S 36 St.	Counterfeit checks passed
03/22/02	9:30 PM	39 & Delancey St.	Female driving intoxicated/Arrest

## 18th District Report

5 incidents and 3 arrests (including 4 robberies and 1 rape) were reported between **March 18 to March 24, 2002** by the 18th District covering the Schuylkill River to 49th St. & Market St. to Woodland Ave.

03/18/02	9:30 PM	4200 Locust	Rape/Arrest
03/19/02	4:55 PM	4600 Market	Robbery
03/22/02	8:37 PM	4400 Baltimore	Robbery
03/23/02	3:45 PM	5051 Baltimore	Robbery/Arrest
03/24/02	7:00 PM	4000 Walnut	Robbery/Arrest

## CLASSIFIEDS—UNIVERSITY

### RESEARCH

**Want to lose weight for the summer?** The UPenn Weight and Eating Disorders program is offering a free 2-year weight loss program. Women aged 21-50 who are 50 or more pounds overweight (BMI 30-40) may be eligible. If interested, please call Leanne at (215) 898-3184 for more details.

**Spina bifida:** Researchers at the University of Pennsylvania School of Medicine are working with individuals and families affected by spina bifida to identify the causes of this serious birth defect. This research study is open to individuals with myelomeningocele (spina bifida cystica or aperta) and their families. For more information about this study, please contact Katy Hoess (215) 573-9319 or 866-275-SBRR (toll free), e-mail: [khoess@cceb.med.upenn.edu](mailto:khoess@cceb.med.upenn.edu) or visit our website at: [www.sbrr.info](http://www.sbrr.info).

**Do you have high cholesterol?** Doctors at Penn are launching a novel new research study looking at two well-known cholesterol lowering agents. The study involves several visits to the Hospital of the University of Pennsylvania. If you have elevated cholesterol levels, are not currently taking any lipid-lowering medications, and think you might be interested in this study, please contact Rose Giordano at [Giordano@mail.med.upenn.edu](mailto:Giordano@mail.med.upenn.edu) or (215) 662-9040. Compensation is provided.

Interested in **preventing prostate cancer?** Call Lisa @UPCC (215) 614-1811 regarding SELECT research study.

*Almanac* is not responsible for contents of classified ad material.

To place a classified ad, call (215) 898-5274.

## Blood Drive: April 17

The African-American Resource Center and Makuu are sponsoring their annual Blood Drive on Wednesday, *April 17*, 11 a.m.-4:30 p.m. at St. Mary's Church. Please sign up to give blood. There are a number of children who are suffering from sickle cell disease and other illnesses that need blood.

The Blood Drive is open to the Penn Community. Please contact us to sign-up: call AACRC at (215) 898-0104 or e-mail [aarc@pobox.upenn.edu](mailto:aarc@pobox.upenn.edu).

—Machamma Quinichett,  
Associate Director,  
African-American Resource Center

## CLASSIFIEDS—PERSONAL

### CAR FOR SALE

**1998 Buick Century**, emerald green. 21k miles, V-6, 4-speed auto, like-new condition. Asking \$8k. H. Greene (215) 895-1921.

### HOME INSPECTION

**Need Home Repairs?** You may be entitled to money for home repairs. Roof/plumbing leaks, water stains, etc. at *no cost to you*. Call for free property inspection today. Lisa Smith (215) 424-6748.

### ACCOUNTANT

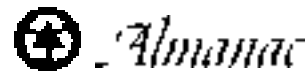
**Tax Professional on Campus**—Tax Return preparation & advice by Sage CPA/MBA for personal & small business; non-profits, estates, trusts, alien & Green Card Residents, advice, appeals, audits, no charge for first appointment-Day/Evg. Early Filer & Off Season Discounts. Call Tim (610) 853-2871—3916 Locust Walk (Church Admin. Office).

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## Correction

In the biographical sketch of Honorary Degree recipient Richard E. Smalley, published last week (*Almanac* March 26, 2002), the molecule *Buckminsterfullerene* was mistakenly identified as  $C_6$ . The molecule's correct nomenclature is  $C_{60}$ . *Almanac* regrets the error. —Eds.



Suite 211 Nichols House  
3600 Chestnut Street, Philadelphia, PA 19104-6106  
Phone: (215) 898-5274 or 5275 FAX: (215) 898-9137  
E-Mail: [almanac@pobox.upenn.edu](mailto:almanac@pobox.upenn.edu)  
URL: [www.upenn.edu/almanac/](http://www.upenn.edu/almanac/)

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# Taxes in the Ancient World

*"In this world nothing is certain but death and taxes."  
—Benjamin Franklin, in a letter to M. Leroy, 1789.*

Scholars and curators at the University of Pennsylvania Museum have dug up some examples of how ancient civilizations have dealt with taxes. These glimpses of the past are part of *E-Musings*, the Museum's new electronic newsletter; see the Museum's homepage to subscribe. For those who are still trying to deal with the upcoming tax deadline and want to decipher their W-2 form, see Almanac January 29, online.

## Taxes in Ancient Mesopotamia



*Sumerian tablet which records payment of the tax called "burden," circa 2500 B.C.*

In comparison with ancient Mesopotamia, perhaps we suffer less than our ancient counterparts. Since they didn't have coined money, ancient households had to pay taxes in kind, and they paid different taxes throughout the year. Poll taxes required each man to deliver a cow or sheep to the authorities. Merchants transporting goods from one region to another were subject to tolls, duty fees, and other taxes. To avoid as many of these as possible, they frequently resorted to smuggling. One letter from about 1900 B.C. recounts the consequences of these evasive measures, when a trader from the head office instructed his employee:

"Irra's son sent smuggled goods to Pushuken but his smuggled goods were intercepted. The Palace then threw Pushuken in jail! The guards are strong...please don't smuggle anything else!"

Almost everything was taxed—livestock, the boat trade, fishing, even funerals—but probably the most burdensome obligation a household faced was its labor obligation. This was called "going" or "burden" in Babylonian languages. A free man, head of his household, owed the government many months of labor service. If he were lucky, his service might entail harvesting the government's barley fields or digging the silt out of canals. If he were unlucky, he had to do military service, leaving the security of home to fight wars abroad, perhaps never to return. Not unnaturally men who could afford it avoided this labor service: they either sent a slave or hired someone on their behalf. Technically, substitution was illegal, but we know it was widely practiced. Those who couldn't afford a substitute took more drastic measures. Law No. 30 of Hammurabi's Law Code begins, "If a soldier or sailor abandons his field, orchard or home because of the labor obligation and runs away"—and the consequence was forfeiture of his family's land and livelihood.

The almost one million cuneiform tablets which currently survive in museum collections around the world—some 30,000 of these in the University of Pennsylvania Museum—provide insights into topics like taxation. We encourage you to come visit the Mesopotamian galleries again—after all, it beats doing your taxes!

\* \* \*

*Dr. Tonia Sharlach, Research Assistant in the Museum's Babylonian Section, is part of the team of scholars working on the Sumerian Dictionary Project, the first dictionary of the world's oldest known written language. Dr. Sharlach received her Ph.D. in 1999 from Harvard. Her dissertation focused on Babylonian taxes. The revised version of the dissertation, Provincial Taxation and the Ur III State, will be published in 2003 by Brill.*

## Taxes in Ancient Egypt



*Pharaohs, like the one shown here on the door jamb of the Palace of Merenptah (1236-1223 B.C.), were powerful rulers who could, and did, collect taxes as they saw fit.*

Taxation, according to Dr. David Silverman, Curator, Egyptian section of the Museum, was a fact of life for all the pharaoh's subjects throughout ancient Egyptian times. Administrative texts, literary texts, letters and scenes from tombs have provided archaeologists and historians with definite but fragmentary evidence of taxes, tax collectors, (unadvisable) whining about taxes, and oh yes, even tax shelters—for the lucky few.

As early as the first dynasty of the Old Kingdom (3000-2800 B.C.) there is documented evidence of a biennial event, the "Following of Horus," no less than a royal tour when the pharaoh appeared before his people—and collected taxes. These revenues were due to him in his dual, and indisputable, role, as the head of state and the incarnation of the god Horus.

While there is no evidence that April 15 was the day of reckoning, ancient Egyptians had to contend with heavy taxes that were at least an annual affair, and included levies on cattle, grain—and payment in various kinds of human labor. Add to that ad hoc taxes that could be imposed at any time that the pharaoh saw fit (a military campaign or work on royal tombs might require extra revenue).

With all the taxes that were imposed, it is not surprising that there was a little bit of, well, whining about taxes. Examples of ancient complaints about taxes have survived, though we don't know what happened to those who complained. In one letter from the New Kingdom, a priest protested what he saw as excessive taxes, saying, "It is not my due tax at all!" (Sally L.D. Kadary, "Taxation," in D. Redford [ed.] *Oxford Encyclopedia of Ancient Egypt*, vol. III [New York, 2001], pp.351-356).

Tax shelters—royal charters of immunity from taxes—are documented as early as the fourth dynasty in the Old Kingdom (2625-2500 B.C.). The staff and the property of temples and foundations—often themselves funded through tax revenues—sought and appeared to have received such immunity from taxes, including immunity from compulsory labor.

\* \* \*

*Dr. David Silverman, the Eckley Brinton Coxé, Jr. Professor and Curator of Egyptology, is Curator-in-Charge of the Egyptian Section, and Chairman of the Department of Asian and Middle Eastern Studies. A prolific writer, Dr. Silverman has published many books, articles and reviews and he has presented his papers throughout the world. He has completed extensive fieldwork in Egypt and has served as a curator for many exhibits of Egypt and the Ancient World for major museums in the U.S.*

## Taxes in the Ancient Roman Empire



*Bronze coin with the head of Roman Emperor Diocletian (284-305 A.D.) who, like many emperors, schemed to revise the tax structure.*

Whether paying your taxes in Roman times was as unpleasant as it is universally perceived to be today depends on who you were and when you lived. By 167 B.C. the Roman government had so successfully enriched itself at the expense of its recently captured provinces and through revenues from its Spanish silver mines that it no longer needed to levy a tax against land owned by its citizens in Italy.

It was a different story in the provinces, which were subject to every unauthorized revenue-generating scheme known to man. The infamous publicani were private tax-farmers hired by the provincial governors to collect whatever taxes they could above and beyond the official rate. Pocketing the difference they colluded with other Roman capitalists to buy up grain at a low rate at harvest time and then sell it back at inflated rates in times of shortage. They also lent money to hard-pressed provincials at a usurious rate of 4% or more per month. No wonder they are so persistently lumped in the New Testament with the "sinners."

Each emperor faced the challenge of meeting the soaring costs of administration, and schemes to revise the tax structure came and went as the empire rolled on. The biggest changes came late in the day. Diocletian (A.D. 284-305) imposed a universal price freeze with mixed results at the same time that he reinstated the land tax on Italian landowners (mostly paid in kind rather than coin). He also imposed special tolls in money on traders and corporate associations. While in theory his scheme should have brought a degree of relief to the various classes of taxpayers, in practice it did not, largely because additional taxes were levied once the land tax had been paid. In addition the burden of payment was shifted onto the members of the local senatorial class who were subject to financial ruin in the case of any fall-short. To make matters even worse, Diocletian's successor, Constantine, made the municipal senatorial class hereditary, so that even if your spendthrift father had pauperized you and your family, you still inherited his rank as a senator along with his tax burden.

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*Dr. Donald White, Curator-in-Charge of the Mediterranean Section, is coordinating major renovations and a new installation of the Etruscan, Italic and Roman galleries of the University of Pennsylvania Museum, scheduled to open October 26, 2002.*

