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Addendum on the Yi dynasty land system (kukcho ch'önje-pu 國朝田制附)

(Note: This section is basically for the purpose of clarifying the system of kongjön (公田 :public or ~~official~~ government controlled land?).

With regard to the private land (sajön) of later generations, I basically have nothing I can say about it. It is just that this country's kyölpu (結算) system of measurement is different from the ch'ing and mou measurements of China, so I have appended this discussion in order to investigate the good and bad points said (about it?). (END NOTE)

The method for surveying land (yangjön 量田) in this country divides the land into 6 categories and requires that a resurvey (kaeryangb 改量) be carried out every 20 years and (land) put on the registers.

(Note: The length of the (standard) foot for grade 1 land is set as 4 ft. 7 inches 7 pun & 5 ri (釐) of the Chou foot (周尺).

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-for grade 2 land: 5 ft, 1 inch, 7 pun 9 ri

-grade 3 land: 5 ft 7 inches 3 ri

-grade 4 land: 6 ft, 4 inches, 3 pun 4 ri

-grade 5 land: 7 ft. 5 inches, 5 pun 6

-grade 6 land, 9 ft, 5 inches 5 pun

-10 feet make a p'a (把); 10 p'a make a sok (束), 10 sok make a pun (員)

100 pu make a kyöl.
100,000 R

-1 kyöl of grade 1 land is equivalent to 38 mou

- grade 2 land, 44 mou 7 pun

-grade 3 land, 50 mou 2 pun

-grade 4 land, 69 mou

-grade 5 land 95 mou

-grade 6 land, 152 mou

-for each grade of land, 14 pu (員) is equivalent to 1 Chinese mou.

-land which is regularly cultivated is called "regular land" (ch'ongjön 正田)

-land which is sometimes cultivated and sometimes left fallow is called sokchön (續田)

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With regard to land of high quality that yields double ordinary ~~tax~~ crops, the magistrates will make a record of it and report it to the governor. And every examination year (3rd year), it will be changed and rectified (in terms of grade ranking).(END NOTE)

With regard to the method of collecting taxes, prior to the 15th of the 9th month every year, the magistrate will inspect and determine ~~whether~~ the ~~crop~~ estimate of the crop (whether good, medium or bad) (note: and establish grades for within the ūp (district) and on the 4 sides). The governor will reinspect and then submit a memorial. ~~to~~ The State Council and the six ministries will deliberate together and submit the memorial again for the collection of taxes.

optimum

(Note: When the crop is a full 10 parts, it will be ranked as upper-upper year, and the tax collected on 1 kyöl will be 20 tu. ~~2~~

-if the crop is 90% (of optimum), ~~then~~ it will be an upper-middle year, ~~tax~~ with 18 tu of taxes

-80% crop, upper-lower year, 16 tu taxes

-70% crop, middle-upper year, 14 tu taxes

-60% crop, middle-middle year, 12 tu taxes

-50% crop, middle-lower year, 10 tu taxes

-40% crop, lower-upper year, 8 tu taxes

-30% crop, lower-middle year, 6 tu of taxes

-20% crop, lower-lower year, 4 tu taxes

-10% crop, taxes are exempted

-in Yöng'an(永安) and P'yöng'an(平安) provinces, the taxes are reduced by 1/3. In 3 adm. districts on Cheju, the taxes are reduced by 1/2.

(END NOTE)

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With regard to land newly added (brought) to cultivation; land which has been completely damaged; land over half of which has been damaged; land that lies totally fallow because (the farmer) is sick and has not cultivated it, in all cases the farmer (chönbu佃夫) will make a report, and the

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agricultural encouragement official (kwönnongwan **勸農官**) will personally inspect it and make a report to the magistrate prior to the 15th of the 8th month. (Note: If for some reason (accident) the farmer cannot make a report, then the Agr. Encouragement Official will make the report.) (END NOTE)

The magistrate will walk through and investigate and conduct a survey. (Note: Additionally (newly) cultivated land will be surveyed (assessed) as equivalent to the grade for land right next to it.)(END NOTE) He will report to the governor; the governor will investigate the facts and record it in the ledgers, after which the report will be ~~xxxxxxxxxxxx~~ recorded ~~fixes~~ (ib'an **立案**) and given back to the magistrate. Prior to the 15th of the 9th month, all the figures will be memorialized. The court will despatch officials to investigate the above items. ~~xxxxxxxxxxxxxxxxxxxx~~ reported by The ledger record and the ib'an (**立案**) :document ~~xxxxxxx~~ the magistrate) will be investigated again and memorialized, and the taxes will be determined (set).

(Note: In the case of land which is completely damaged or totally lies fallow, it will be exempted from taxes. If more than half is damaged, or if up to 60% is damaged, then 60% of the taxes will be exempted, and 40% collected as tax. This will be followed up to 90% damage.)(END NOTE)

If a farmer (chönbu **佃夫**) makes a false report of damage, and the clerks involved, the Agr. Encouragement Official (Kwönmongwan), the söwön (**書員** : recorders) all knew about it and falsified (their reports), ~~xx~~ they will get 10 strokes for ever pu of land they allowed (the farmer) to falsely report, and for every additional pu, they will get an additional degree of punishment, up to a limit of 100 strokes, enlistment in the army. ~~the profits obtained from the~~ The/falsely (non-)reported land ~~xxxxxxxxxxxxxxxxxxxx~~ by the individual who reported it as fallow will be confiscated by the authorities.

If a magistrate has been involved in the falsification to the extent of 10 pu of land, he will be dismissed. ~~xxxxxxxxxxxx~~ Those who knew about the

Land system (Yi dynasty) -41- ㄱ (4) P'an'gye surok chönje kosöl, ha

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falsification will have their office warrants (kosin 告身) taken away and will forever be prohibited from holding office.

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In the case of sokchön(續田 :land which is sometimes cultivated and sometimes not), and land newly cultivated, it will be subject to taxation when it is under cultivation.

As for land along the seacoast and marshland, the first year (it is cultivated), it will be exempted from taxation, and the second year subject to 1/2 taxes. (note: the above is all in the Kyöngguk taejön.) (END NOTE)

In the 13th year of King ~~Sejong~~ (1431) a reform was carried out and the old tribute law system (kongböp 貢法) was adopted. There were only three categories of land quality, upper, middle, and lower, and three grades of survey "foot" measurement, the length of each of which was different. The "upper grade land survey foot" (sangjönch'ök 上田尺) was 20 chi(指); the "middle grade land survey foot" was 25 chi; and the lower grade land survey foot was 30 chi. Yet for all of them, a total of 44 ch'ök (feet) 1 inch constituted a sok(束); 10 sok made a pu(負), and 100 pu made a kyöl(結), which was equivalent to the amount of Chou. In relation to the Chinese mou system, 1 kyöl of upper grade land was equivalent to 25 mou 4 fen(分), which in actual area was 152,568 feet \times , in the Chou foot measurement; 1 kyöl of middle grade land was equivalent to 39 mou 9 fen, which was in actual area ~~239,413 Chou feet; ~~xxxxxx~~~~ and 1 kyöl of lower grade land was equivalent to 57 mou 6 fen, which in actual area was equivalent to 345,744 Chou feet.

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However, the quality of land in the 8 provinces was not uniform, and the variations could not be completely accounted for only 3 grades. In the 26th year (of Sejong 1444), the system was re-enacted. The land was (now) divided into 6 grades, with 9 grades of crop yield (yönbun). An optimum crop (full yield) was called upper-upper year; 90% crop was upper-middle; 80% was upper-lower; 70% was middle-upper; 60% was middle-middle;

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50% was middle-lower; 40% was lower-upper; 30% was lower-middle; 20% was lower-lower. In accordance with whether the crop was bountiful or poor, every adm. district was different. And in years when the crop year was only 10% of optimum, all taxes were exempted.

The kyöl system (kyölpöp) was reenacted. At first they based it on the old system under which 1 kyöl was equivalent to 57 mou. But (then) they conducted an investigation to determine the (average) amounts of grain produced for every grade (of land and crop year), (and they found that) the production of unhusked grain produced from ~~grad~~ 1st grade land in an upper-upper year 80 sōk. 1/20 was taken as tax. This came to 30 tu (斗) (MY NOTE: 1/20 of 80 sok is 4 sok, or 60 tu; 30 tu or 2 sok must be the rate on husked rice, which was probably half of the unhusked figure). On 1 mou, 5 süng 2 hap and 6 chak (升合勺) was collected.

The production on 2nd grade land (for an upper-upper year) was 68 sōk, and the tax on this was 25 tu 5 süng. What was collected (in tax?) per mou was 4 süng 4 hap and 7 chak.

-the yield on ~~the~~ 3rd grade land (upper-upper year) was 56 sōk, and the tax was 21 tu, or 3 süng 6 hap 8 chak per mou.

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-the production on 4th grade land was 44 sōk; the tax was 16 tu 5 süng; 2 süng 8 hap 9 chak per mou was collected.

-the production on 5th grade land was 32 sōk; the tax was 12 tu; per mou, they collected 2 süng 1 hap

-the production from 6th grade land was 20 sok; the tax was 7 tu 5 süng; per mou they collected 1 süng 3 hap 1 chak

-Calculating on the basis of these figures they again took 20 tu as the uniform grade (standard rate: tonkkwa 同科). In determining

(the equivalent size of) the kyöl (in terms of Chinese mou), grade 1

land (1 kyöl of it) was equivalent to 38 mou; grade land, 44 mou 7 fen;

grade 3 land, 54 mou 2 fen; grade 4 land 69 mou; grade 5 land 95 mou;

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grade 6 land was equivalent to 152 mou.

The taxes on (1 kyol) for an upper-upper cropyear were 20 tu; for an upper-middle year, 28 tu; for an upper-lower year, 16 tu; for a middle-upper year, 14 tu; for a middle-middle year, 12 tu; for a middle-lower year, 10 tu; for a lower-upper year, 8 tu; for a lower-middle year, 6 tu; for a lower-lower year, 4 tu.

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The area of 1st grade kyol (1 kyol) was 228,000 Chou feet; for 2nd grade, 268,200 ft; for 3rd grade, 325,200 ft; for 4th grade, 410,040 ft; for 5th grade 570,000 ft; for 6th grade 912,000 ft.

-the roots of these numbers were extracted (kaebang ~~su~~ ^{ki} su 用其數) and out of 100 parts, one was taken (at the rate of 1/100), and the length of the survey foot for every grade was set. For grade 1, the length in Chou feet was 4 ft., 7 inches 7 pun 5 ri (整);

- grade 2: 5 ft 1 inch, 7 pun 9 ri
- grade 3: 5 ft, 7 inches, 3 ri
- grade 4: 6 ft 4 inches 3 pun 4 ri
- grade 5: 7 ft 5 inches 5 pun
- grade 6: 9 ft 5 inches 5 pun

-the feet varied in length, but in all cases the cumulative total of 100 feet made a pu, and 10,000 feet made a kyol. (Note: source is Sejong sillok)

--(P'an'gye) respectfully notes: Our forefathers in establishing this system, as their principles were detailed and minute as this, (thus showing) that their great purpose to

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they placed importance on the people and toiled diligently for the country, to make taxes equal (均: equitable); they, and lighten tax collections.

If these intentions had been carried out, there would have been no evils for a thousand or ten thousand generations. But at the present time

there are no regulations (nothing regular about 無紀) the kyŏlpu system and the the taxes are not equitable (kyun). Why is this so?

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It is not only because administration is bad and the officials are negligent. Originally the kyŏlpu system is based on the (establishment of) the same grades of taxes; it is not based on the same foot (measurement) of land (uniform areas of land); therefore it is easy to have evils (problems). It is not that the kyŏlpu lack figures of feet (measurement figures for land). These figures are recorded in the ledgers (record books), but they are not uniform for land area (surface), and also there are many varieties of length, and the officials in charge cannot completely maintain surveillance over additions to the registers or deletions from them, additions (in amount) or reductions. How much worse is it for the farmers (to know about how much taxes they should pay?)! If the officials cannot completely investigate and the people cannot completely know (what is going on, what they are obliged to pay), then it is easy for the clerks to corrupt the system (act with deception). If a system is used that is difficult to maintain surveillance (inspection) over, then one cannot control the corruption of the clerks, even if one so desires. And when it comes to such evil practices as bribes, ~~for~~ improper requests (for favors), leaking out (land from registration taxes from registration), and hiding (land or taxes due), there is no place that does not have (such practices), and (as a result) the kyŏlpu are without regulation (order), and the taxes are not equitable.

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If the survey foot measurement were all made uniform, and (area measurements) were established in ch'ing and mou (kyŏng-mu), and a calculation made of the amount (of grain) produced in order to equalize (make equitable) the taxes, then the measurements for survey would not be numerous (two) (would be uniform), and it would be easy for the people to know. Land area would be uniformly regulated and its corruption would not be permitted.

Once the root is rectified, then the branches will be taken care of by themselves. How could you then have such evils? This is the reason why the ancients believed that one first had to begin by clarifying land boundaries.

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Our King Sejong was a sage ruler in this Eastern land (tongbang).

What a pity that the officials at this time--an opportunity that presents itself only once in a ~~thousand~~ thousand years--could not have provided guidance (kyejŏk 啓迪) by proposing the (rectification of) the land boundaries and put it into practice, thereby creating good fortune for 10,000 generations.

The kyŏlpu system could not be equitably (reformed), and after the administration of the land system fell ~~into~~ into disarray (was abandoned and left destroyed), the evil practice of conducting yearly assessments (of land conditions and crop damage) (taphŏm 年踏驗) gave rise to limitless harm. And could there also be any greater lamentable thing than that the law in the codes pertaining to crop damage also could not be carried out? With regard to this the, a thorough reform of these evils ought to be carried out all in accordance with the law codes,

But at the present time the land system is without order, so we must gradually put it ~~into~~ into order. Only after that is done can we discuss reforms. This (and decide on) ~~this~~ yearly practice of conducting crop assessments (yŏnnyŏn taphŏm) not only causes undue effort and concern to both public and private (interests), the matter of making increases and decreases, making (taxes?) light and heavy is all in the hands of the clerks. Bribery has become the custom, and the evils afflicting the people are too bad to even talk about. Thus (this system of on the spot assessments--taphŏm) is, on the contrary, of no significant for the survey of land and the fixing of kyŏl (area).

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(Note: With regard to this so-called yearly crop assessment system (yŏnnyŏn taphŏm), it does not allow the farmers (chŏnbu 佃夫) to submit reports of crop damage. It is the official who himself/conducts an inspection, but every year he despatches idle subordinate clerks to every myŏn. They then summon kamgwan (監官) and clerks (sŏwŏn 書員) and

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have them go around to the land and see what damage there is and what land is under cultivation, and they can raise or lower (damage estimates) and set kyŏl figures (for taxable kyŏl) at will.) (END NOTE)

*China has
best
system*

I have heard it said that in China they have no system of yearly on the spot crop (damage) assessments. They only have the farmer or the li-cheng (里正 :village chief) make a report to the magistrate in case of total damage or damaged places from floods, and the magistrate himself conducts an inspection and reduces taxes. This is also the same (as the regulations in our) grand code (taejŏn).

shifting
due to (people, land?)
~~moving~~ from here to the

At the present time because of the changes in the kyŏl pu system, the evils are even worse than before. East and west, all in is confusion, and the corruption of the wily clerks is all because of it.

(Note: What is meant by "moving here and moving there" (shifting land from one place to another) is ~~that~~ like when the land belonging to people living in an Eastern myŏn is scattered (moved to) the western or northern myŏn, then the land in the western and northern myŏn is moved to the eastern myŏn and is ~~is~~ combined (and registered) under the names of people living there. Then the land of a thousand or ten thousand people is scattered among several myŏn, and there is none that has not been moved and combined (under the names of people living in different places), so that almost all the land of one district has been moved ~~from~~ ^{to} one place or another, and the land registers are in complete confusion. And the corrupt clerks can use this in order to exercise their tricky deceptions. (END NOTE)

This ~~is~~ even more ought to be subject to a thoroughgoing reform, but unless the court clarifies the laws and the magistrates be ~~upright~~ upright and strict (in their behavior), (the evils) cannot be stopped.

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(Note: At the present time the land administration is in a state of destruction and the documents and registers are confused. With things

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like this, it is difficult for the magistrates to investigate and inspect, therefore customarily the officials believe that there is no use (value) in inspecting or investigating (the land situation) and just rely on reports. Officials who are somewhat lenient in their authority allow the clerks to commit robbery at will, while somewhat sterner officials only ^{increase} add to the figures of kyŏl for the extremely poor people.

The Also at the present time, the land has long been a source of profit for the clerks. They have not been able to monopolize the profits from this themselves, but have had to share it with the other petty officials.

Magistrates have also made the clerks (sŏwŏn) provide various things to the yamen for its needs. Furthermore, the provision of food and bribes to the Kyŏngch'agwan (敬差官) official, sent down from the central government) and his retainers, is all provided by the clerks. Even though the court sends out the kyŏngch'agwan to inspect crop damage, these men are completely ignorant of what crop damage is (they wouldn't know how to evaluate it even if they saw it). They do no more than carry kisaeng girls around and ~~drink wine~~ indulge themselves in wine. They might dismiss one or two magistrates in order to pay them back for some personal revenge (hatred), or they might beat a clerk in order to establish their own authority (dignity). Even though the kyŏngch'agwan doesn't know what crop damage is, none of the officials in the various bureaus ^{have known} (at the capital) ~~know~~ their jobs for a long time, therefore generation after generation this has been regarded as the normal thing. (END NOTE)

regular With regard to ~~the correct~~ taxes in our country's institutions, we have standard regulations for setting them in accordance with the crop year, but tribute items and various types of labor service are outside the province of regular taxes. Sometimes they are many and complicated, and sometimes they are simple, so that whether the people suffer from them or

Problems existing with surveillance mechanism corrupt + don't work

tribute is outside of regular taxes

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have relief from them, nothing is fixed (determined). Ever since the middle ages 중세 (chungse), ~~xxxxxxxxxxxx~~ men (of talent) have not been selected as officials, those above and those below deceive one another, and the yearly crop evaluations have not been true, and it has long been the practice to do it any way at all (insŏng kurye). Thus even though there might be a bumper crop year, the standard (for taxation) is set as a

因成次例

follow what exists?

因成次例

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lower-lower year producing in regular taxes on 1 kyŏl no more than 4 tu.

And the categories of miscellaneous (labor) ^{taxes} service have gradually grown numerous. At the lightest they are no less than 20-30 tu, and at the heavies they be perhaps as much as 70-80 tu.

Ⓜ (Note: With regard to yearly crop assessments (yŏnbun 年分), the magistrates every year personally go out to inspect the fields, and together with the village elders determine whether the crop for that year is a bumper crop or a disaster (the degree of success). But at the present time even'

in a bumper crop year the rate is set as lower-lower year, so that customarily the clerks only conduct on-site inspections (taphŏm) ~~xxxxxxxx~~ only for determining the degree of crop year in name only, while the people have no idea of what the true crop year really is. The regular taxes are

much lighter Ⓜ (than they should be), and the miscellaneous levies are much more numerous (than they should be). If the misc. levies are more numerous (than they should be), then what is collected from the people is even more without set standards (quotas). When the state is not troubled with an

incident Ⓜ (war, invasion, rebellion) and the magistrates are somewhat honest, then the tax on 1 kyŏl stops at about 20-30 tu. But when it is not like that, it amounts to as much as 70-80 tu. In Kyŏnggi province and the northwest it might be as much as 100 tu, and this is because (in those regions) even more land has disappeared (from the registers).Ⓜ (END NOTE)

Misc. levies heavier than regular taxes

unequal taxation

-In our country during peacetime (NOTE: that is prior to the imjin waeran --Hideyoshi's invasions), the figures for land (chŏn'gyŏl 田結), and for the land surveys in kyemyo and ūlhaek years (Ⓜ 1543, 1575):

124, 6:21a Land survey datate for pre-Hideyoshi, 1543 and 1575: (pu and smaller units omitted)

	<u>Province</u>	<u>Prewar</u>	<u>1543</u>	<u>1575</u>
6:21b	Ch'ungch'ŏng	252,503 kyŏl	240,744	258,461 127,453 fallow and tax ex 131,372 cult. & taxable
6:22a	Chŏlla	442,189	198,672	335,305 191,000 cult. and taxable
	Kyŏngsang	315,026	173,902	301,725 193,051 c.& t.
6:22b	Kyŏnggi	147,370 dry: 75,653 wet: 66,316	141,959	
	Kangwŏn	34,831 dry: 28,521 wet: 6,310	22,882 33,884	
	Hwanghae	106,832 dry: 78,779 wet: 28,053	108,211	
125, 6:23a	Hamgyŏng	63,831 dry: 60,900 wet: 2,931	54,377	
	P'yŏng'an	153,009 dry: 126,810 wet: <u>26,198</u>		

Total.... 1,515,500 kyŏl

3 southern prov 1,109,700
other 5 prov. 505,800

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-Yearly taxes in rice, yellow beans combined, over 300,000 sŏk.

(note: calculated in terms of a 10-tu kok(斛), this comes to

450,000 kok). If you exclude the two provinces of the northwest

(the taxes from which) were kept in their home provinces, the other 6 provinces'

taxes came to 260,000 sŏk. (Note: the ^{cost} value of rice ? (米糶), oil

and beeswax paid ^{out by} various bureaus was over 90,000 sŏk. 80,000 sŏk was

paid out for officials salaries; 30,000 sŏk in misc. costs paid out for

storing grain during bumper crop years; 40,000 sŏk paid to upper and lower

(officials?) in the kunjagam (軍資監); 8,000 for fees to Japanese. Leaving

(a surplus of) 10,000 sŏk

Budget

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Note that it was not necessarily so that there was more land in the southern three provinces than elsewhere; it was that the grade of the land was higher, and so the amount of kyöl and pu was somewhat ~~xxx~~ more numerous.

After Hideyoshi's invasions, the ministry of taxation was not able to preserve the prewar land registers. I obtained these figures from the ~~xxxxxxx~~ records preserved in the house of the scribe (söri 書吏), Kim Sa-dük (金士得). At the time of the ülhaek land survey (1575), the survey was only conducted for the southern three provinces; no survey was made for the other 5 provinces.

6:24a -Figures for land currently under cultivation (kim sigi chön'gyöl-su).

*1646
land figures*

for pyöngsul year (1646, ~~1706~~)

Province	kyöl	sök	kyöl	sök
	Dry land	Taxes	Wet land	Taxes (se)
Kyönggi	11,694 k.	3,118 s.	10,145	2,972
6:24b Ch'ungch'öng	61,344	16,358	63,282	18,303
Chölla	69,672	21,405	130,765	38,281
Kyöngsang	95,048	28,592	94,526	30,751
126, 6:25a Kangwön	5,406	1,442	2,850	759
6:25b Hwanghae	35,057	9,348	9,181	2,448
P'yöng'an	42,844	6,524	4,717	1,358
6:26a Hamgyöng	44,772	11,939	2,034	540
Totals	365,837	<i>98,726</i>	308,472	<i>95,412</i>
Total taxes		195,200 sök	(or 292,500 kok.)	<i>98,726</i> <i>194,138</i>

(note: every year there was a rise or fall in the amount of kyöl-pu, but in general it was like this (above figures). But all of these figures

were the product of the arbitrary deceptions of the clerks, who embezzled tax revenues. With regard to the upper 5 provinces, there was also no survey in ülhaek year (1575), and after the 1636 Manchu invasions, the documents were all lost and the tax system was in ~~xxxxxxx~~ worse confusion.

*only 3 pp. submitted in 1575.
1636*

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During Sönjo's reign, Yi I (李珣) said to the king: In our country the taxes (se) are light, but the tribute (kong) is heavy. The tax rate is close to a 1/30 levy, but in recent years the harvest has not been good and crop damage has destroyed over half the crop. Add to this the deceptions that the clerks ~~put~~ carry out on the magistrates (in incorrect reporting of the agr. situation), and the fact that the magistrates in seeking to obtain a good reputation (for being easy on the people) lower their taxes. The situation is even worse than ~~among~~ the barbarian (me-tao 貉道). Compared with (the tax collections) during the reigns of our forefathers, (our tax collections) don't come to even 1/3 of theirs, while the expenditures are all in accordance with old regulations without a thought to how much revenue is coming in. Therefore the revenue for a year is not sufficient to meet expenditures, and every year we have to encroach upon old savings. What we have stored up is being spent by the day, so that a country which had accumulated 200 years' worth of savings cannot meet the expenses of a single year. This is really to be pitied. If we are now to take action against this and raise taxes, since the wealth of the people has already been taken from them ~~they have~~, there is no way to squeeze more from them (kigöm 箕歛). We must first allow them some respite from their accumulated bitterness, console them and make ~~h~~ them happy. Only then would it be appropriate to collect (more) taxes.

too light taxes a feature of barbarian states (who don't even have revenue.)

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In the enactment of the tribute tax system, no calculation was made of whether the families of the people were poor or well-to-do, or whether they had a lot or a little land, whether they had property or not. All that was done was to rank the administrative districts in the rank order (of their importance in the official scale), ~~with the~~ and the taxes were varied in accordance with (the position of the district). Moreover, even though (the tribute levied) was not produced locally, they were not exempted from paying the cost of the tribute products to the pangnap ()

35 5/17

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middlemen. Because of all the obstructions in the middle, the taxpayers ended up paying 10 times what was due. Thus the profits went to the clerks while the country and the people were both impoverished. If we can really reform the tribute system, divide up the people's households and the land in accordance with the quantity (of each) and require that tribute must be levied in local products, then about 50-60% of the people's difficulties they will be as happy as if they were... will be relieved, and it will be like cutting loose somebody who's strung up upside down. If the taxation system were made appropriate and expenditures were based on calculations of revenue (yang'ip wich'ul 量入為出), and we always had a surplus stored away, then state finances would gradually become sufficient, and the burden on the people would also ~~be reduced~~ come to an end.

127, 6:27a

He also said: In the reigns of our forefathers tax revenues were extremely large, but expenditures were not great, therefore they had to have a surplus at the end of the year. Under such circumstances, the accumulations from several years was so great that the grain began to rot. But at the present time, the revenues for a year are not sufficient to meet expenditures, and temporary measures have been taken more and more frequently. We have far too many supernumerary officials (useless officials), and we are always using our savings to pay expenses. In my opinion, we should base expenditures on calculations of income, and completely do away with unessential officials and needless expenditures. Only after we stop the officials in charge (of finances? 典守之官 chönsu chi kwan) from stealing and embezzling, will be able to avoid a situation where state finances are exhausted.

In ancient times they levied the tithe (10% tax), and there was no shortage of official finances and the people also were not resentful. Our forefathers set up a system of taxation based on 9 grades which was also very detailed and precise, but after it was in practice for a long time, the clerks got lazy and the people became greedy (頑) and ~~they always asked for exemptions on the basis of crop damage~~

127, 6:27a

and (the magistrates) always wanted to gain a reputation (of magnanimity for themselves) by granting tax exemptions for crop damage. At the present time land which is lower-lower grade (in reality?) is regarded as upper-upper, but throughout the whole country there is almost no land which has not been granted tax exemption because of crop damage, so how could state finances help but not be exhausted? ~~With things as~~

under taxation!

6:27b

bad as this, even if we had worthy sages as magistrates they would not dare not grant damage exemptions. The livelihoods of the people gets more difficult by the day, and there are all kinds of ~~it~~ misc. labor service requirements. If ~~we~~ we do not do something to provide the people with some relief but just stop giving ~~it~~ crop damage tax exemptions as a means of easing the state's financial burdens, then the common people will be even less able to support themselves. How would men of humane feelings and princely men (chün-tzu) be able to bear this? In making plans for today the best thing is to carry out a reform of the tribute system (kong'an 貢案) and reduce the land taxes/and labor service by 70-80%. Only after that is done should ~~we~~ we give consideration to additional taxes in order to provide for state financial needs. If we don't do it that way, then in the end neither public nor private interests will have sufficient financial resources.