

p.21, L;31b

were ~~not~~ improper from the standpoint of the principle of the situation.

(Note: The people of the hostels (ch'amjöm) could not devote themselves exclusively to agriculture, so they are assigned 50 mu of land comparable to artisans and merchants. But the people who reside in villages (ch'on, towns?) live together in the same house with father and son, elder and younger brother, and in accordance with the (labor) power (available), they also ought to receive extra allotments. But in the case of hostels, each household ought to be allowed to establish one shop (hostel). If you allow each man who has received 50 mu of land ~~each~~ to establish one ~~shop, then~~ building, then this ~~kind of arrangement (this) does not~~ as a shop (hostel) will be isolated and weak and will not, as at the present time, take shape (form). Therefore I have decided to allow 1 kyöng of land with which to allow (accomodate) the other extra able-bodied males, and make the hostel really healthy (fruitful, give it a chance for success?).

provide land as capital for the est. of shops

Some might say that to collect a shop tax from those who have received land will barely pay for (the costs of) personal labor service (sinyök <sup>身役</sup>), but that shops with no land should not be taxed. This means that no shops have any taxes. Even though the purpose behind this is to promote and encourage (the shops), if after the (shops) are successful there will be large numbers of people chasing after a profitable situation, and on the contrary you will have the problem of people not keeping to their basic (occupation). Taxes are levied on artisans, merchants and market shops, but if alone you have no taxes ~~on~~ on these (SHOPS), it will not be right.

legitimate fear of division of peasants from agr. because of too many shops

I say in answer to this that in a situation where national customs and have fallen apart, where currency does not circulate, one ought to be concerned about the facts that (shops) are not flourishing; one need not be concerned about the fear that they may prosper too much. Moreover, people who receive land already pay the land tax, but the

but you is concerned about the stagnation in commercial activity

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shop tax is mutually equivalent to the personal labor service tax (sinyök 身役) and the military support cloth tax (pop'o 保布), so that with regard to all other people they are on an equal basis and there is nothing lacking. How could we put additional excessive burdens on

them? If it is said that after several generations, customs change and there are evils, then at that time we ought to take it under special consideration to make things fair. What is (then?) added on

(in tax?) can not exceed 120 cash (ch'ön). This is the same as the purpose (the taxation of) situation regarding/the city shops (sijön 市廛): if there are many

merchants (ch'ungmal 逐末), then 廛而抑之. (restrict their no. by the use of a shop tax)

. If there are few, then 不廛之. (don't put a shop tax on them.)

regulation of the no. of merchant shops through taxation

抑之 restrain check return

Mencius!!

1:32a

Chökchön (籍田 :register land?) is determined in amounts of

10 kyöng. 1 kyöng is land cultivated on behalf of (the king? 為親) and the other 9 is to be given to the people 耨耨

who can collect the harvest. On

the king's land (ch'ingyöngjön 親耕田), it is exempt from taxation (other)

of the/9 kyöng. (Note: Being like this, then this system of land control

is the same as that of the ancient system where 10 farmers had a ditch,

but in aiding in cultivation (chogyöng 助耕), they gave 1/9 (of their

labor) to the lord's fields (kongjön 公田), which is similar to these 9

farmers, who do not perform military service, but may be used as altar

guardians (tanjik 壇直.) (END NOTE)

Not only is this chökchön (king's land) located at the king's domicile? registration? (wangjök 王籍) in the capital, but also 1 kyöng of it

may be established in each of the administrative towns as land under

discussion of the protection of the magistrate. For/its cultivation see the

hurok (後錄 :supplemental essay).

For each administrative district, the school land (hakkyojön), military garrison and provision land (yöngjin kunjajön 營鎮軍資田), and the post-station horse land (yöngmajön 驛馬田) will all be surveyed

籍田

modelled after well-tilled

tax-exempt school mil. prov. + post-station horse land

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and quotas determined. It will be exempted from (land) tax. (Note:

This is the same as for the royal prebendial land grants (sase 賜稅),  
described above. In each case a quota of land will be marked off

from neighboring areas and exempted from public taxes and entered  
into the place where it is attached (to its attached agency). With  
regard to the furnishing of military service, it will be like standard  
land. For school and military land allotment quotas, see below. ~~under~~  
For post-station horse land, see the article on the post-station  
system. For the determination of quotas for school land (hyangsangjön  
郷庫田), see the article on the school system. For ferry and ferry-boat  
land, quotas also ought to be surveyed, and this system will also be  
the same as this.)(END NOTE)

Post-station households will also receive 1 kyöng of land and  
be exempt from military support cloth taxes (pop'o). (Note: There  
will be fixed quotas for post-station clerks and personnel (yöngni 驛吏卒)

Each will receive 1 kyöng of land and be exempt from  
regulations for shepherds (mokcha 牧子) and other  
types. This land (quotas) will be determined in accordance with the  
number of people and it will be contiguous to (one another). 其

It will not be allowed to mix it together with other people's land.

Any time you have determined attachments (chöngsok 定属) or fixed  
quotas, it will all be modelled after this. In the case of ch'albang

(察訪 察訪; post station directors) who are on duty (ippön 立番)  
(and) their servants, they they will receive salaries and will receive  
half a land (allotment) as in the case of the regulations for the yamen

clerks. For details see the essay on the salary system.)(END NOTE)

For land for sites of bureaus (medical in district towns) attached to magistrate's yamen,  
for schools in local areas, and for village granaries (sach'ang 社倉),  
each will get 1 kyöng and will be exempted from (land) tax and military  
service. (Note:

land for clerks

1:32b

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medical bureaus

Note: There will be 1 medical bureau (ügük 醫局) in a hyön, 2 in a kun, 3 in a pu, and 4 in a tohubu or ~~xx~~ large pu. It will also be permitted to combine them and establish them in one or two places. For details see the article on kun and hyön. The land allotments for local schools and village granaries in each myön will also be set at 1 kyöng and will be exempted from land tax and military service. (Subnote: If there is any land left over after the school or granary is built, then let (the agency?) control it itself, with regard to labor service or taxation.) In addition in each case exempt the adjoining 3 households from support cloth taxes and farmers (kyöngbu 頃夫) labor service. (Subnote: In the case of local schools, then 5 farmers) and ~~make~~ make them act as guardians. For details see the article on the school system and the sach'ang.) (END NOTE)

Anybody that has a <sup>royal relative</sup> father or has the ūm privilege, let him receive land in accordance with the status (grade) of a scholar (sa 士).

(Note: That is to say, a naesasaeng 內舍生 -student in school, in residence in school?). Anybody who has a father or the ūm privilege but is entered in a school will not receive a double allotment.

(Note: As for illegitimate sons (of yangban) (sööl 庶孽) who have fathers (to be supported) or the ūm privilegen, they also will receive 2 kyöng. (Note: Those who are in the main line of succession (süngjung 承重) will be (treated) the same as the eldest son of the legitimate wife

(chöksö 嫡). As for sööl who are scholars (sa), naturally in accordance with the grade of scholars those who are in the Ch'ung'üwi and Ch'ungsunwi will (be treated) in accordance with regulations for those guard units.) (END NOTE)

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According to national law, the sööl can not be treated the same as some one with the ūm privilege. Some say that can you in accordance with the present law not allow them to participate together with (legitimate sons)? Others say that you cannot have a distinction between legitimate and illegitimate sons (chöksö 嫡庶); they fear that in every case it will not be right (appropriate); that the extension of

有親有蔭. get land grants in equiv. to 士

equal treatment for illegitimate sons

嫡

objection to equal treatment for 庶

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the ūm privilege must be uniform, but that it is all right to

have grades to make distinctions. The purpose of this is so that

people of talent and learning entered in schools ~~with~~ ought not  
to talk about their family lineages, whether they are noble or base.

(Note: Some say that if you have the ūm privilege, it is the same  
as having the right to be a member of the Ch'ung'ūiwi and Ch'ungsunwi, but  
that if a sōōl has the ūm privilege, then ~~membership~~ (the right of  
membership in) the two guard units is taken away. How is this uniform?

I say in response to this that having the ūm privilege only means to  
have the ūm privilege and that is all. Membership in the Ch'ung'ūiwi  
and Ch'ungsunwi is a post. There is a difference between the two.) (END NOTE)

Local officials (t'ogwan **土官**) in the two border areas (yanggye  
**兩界**) will be abolished. (For discussion of this, see the section  
on the kun and hyön)

There is no doubt about the fact that the local officials (t'ogwan **土官**)  
ought to be abolished. Even if they were to be granted land, half  
of it ought to be reduced. Those who have been transferred do not  
receive any, but new appointees have no choice (but to get some land)--  
(if this is the case), the whole district will be used up in land  
~~for~~ for local officials (t'ogwan). The evils from the confusion are  
so great that they can not be described. For this reason, the hyangso  
(**鎭所**), changgwan (**將官**), and kunjik (**軍職**) categories  
are all not included in the grades of land distribution. (chōnkwa **田科**).

Artisans and merchants receive 50 mu of land and pay 1/2 the  
required military support ~~both~~ tax (pop'o). (That is, 1 p'il of cotton  
cloth or 6 tu of rice. The basic tax on artisans and merchants is 1 p'il.  
See below for further discussion. Artisans and merchants who live in  
narrow local  
the capital or/areas (with little land) will not receive land.) (END NOTE)

The ancients used to give artisans and merchants 20 mu. According  
to the T'ang dynasty system they got half the allotment for a farmer.

Headnote:  
members of the royal  
families are given  
titles (ranks) of nobility  
and illegit. sons (of  
royal families) are  
given lesser grades,  
so that with regard to  
those with (illegit.)  
fathers (with rank)  
it would also be  
appropriate to give  
lesser degrees of  
benefit. To their  
illegitimate sons,  
qualification!  
lower degree of  
privilege for illegitims.

Land for  
artisans +  
merchants  
+ allotment

Copied from  
T'ang system

1:33b

Merchants

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might indicate  
low market  
development -  
merchants are  
half peasants

land grants  
necessary for  
artisans + merchants  
- reflects poor  
appreciation of market  
system + commerce as  
independent source  
of wealth.  
Basically agrarian  
mentality.

At the present time land management by artisans and merchants is close to that of farmers, therefore I have also determined that they will get half a land grant.

Some say that because artisans and merchants make a profit from their own activities they ought not receive land. This is not right. If artisans and merchants live in the capital among the mass of the people, then they can make a living from their occupations. If they live in the provinces (countryside) then they have absolutely no land at all and have nothing with which to make a living. If you do not establish land for artisans and merchants, then the path (for livelihood) for them will almost be cut off. This is why in the ancient systems they also had land grants for artisans and merchants.

Some might say that this law equalizes people by the control of land (chipchön) (執田), therefore all kinds of labor service are equal and there is no one who has an excessive burden. It is only that ~~artisans and merchants find it easy to avoid registration~~, if large numbers of them avoid labor service and do not receive land, then how about that? (How about not giving them land because they can avoid labor service?)

I say that this depends on an examination of the facts of the situation. If you examine human nature, you know that this can not be so (right). Land is the basis and great source of profit in the world. Even though some one might engage in artisanry and commerce, has there every been a case in the world where he did not want 1 kyöng's worth of land? If people had no agricultural land at all to manage and had to rely for their livelihood on artisanry and commerce, then if he lived in a country village, he could not do it. It is only in the capital and large towns that you have such people. The ones who work diligently making utensils have fixed places where they reside. The ~~dealers~~ in merchandise? (Amja 貨者) have fixed shops. The

1:34a

Physiocrat

Commerce in  
capital + large  
towns

*Merchants*

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itinerant merchants are heard of by everybody, and only then can they make a living from their trade. Given a situation like this, it is not possible for these people to avoid registration. Except for those who do want to avoid registration, they are no more than hired laborers, and that is all. How could somebody who had a trade want to avoid registration for official service and be willing to be a hired laborer.

*Present confusion no law + order*

Right before our eyes all matters are in confusion and there are no people who are governed by law and order. If you add to this avoidance of registration, then gradually peace (will be restored). If everything is dependent on the registration of names, it is a difficult (thing) that people can not bear, therefore many of them avoid labor service.

1:34b

When there are many who avoid service it is easy (for them) to mix in with the masses and hide. If you have a register, then you have peace; and if you don't have a register, then you have difficulty, so how would people be willing to abandon peace and look for difficulty? If the number who avoid service are few, then if among/those who avoid service/will find it difficult to be accepted. How much more so if there are no requirements for officials tasks with which to follow after them? Therefore I know that there will be no one who will avoid labor service. Once there is no avoidance of labor service, then in the local areas how would the artisans and merchants in there make a livelihood by relying exclusively on their occupations and not wanting to receive land?

*discrimination against lower orders*

Types such as /Shamans (mugyŏk 巫覡: male and female), actors and actresses (uch'ang 優倡), and Buddhist priests will not be eligible for the receipt of land. (Note: Some say that shamans and actors will disguise themselves as (ordinary) people

*an indictment to the absorption of these groups into commoner pop.*

and receive land, If so, what then? I say that what is hateful to them is being shamans and actors. If then want to abandon these practices and become commoners (yangmin), then what harm is there in it? If they

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If they fraudulently receive land and do not change their habits then the law allow the people to report them and punish them for the crime of fraud (kimang 欺罔). Why is it necessary to be over-concerned about this? Monks and nuns are also governed by this. For other material pertaining to the prohibitions against monks, nuns, male and female shamans, see the article on them.

Those who receive land will receive an official certificate (konggwŏn 公卷)

(Note: Those who receive land will obtain from the magistrate a certificate recording the amount of land and the number of cha (字) units (1000 character classic registration letters). In the case of the sadaebu (scholars and officials) they will receive additional (ones) in accordance with their rank. When new deeds are made, they

will be attached to the original deed, to make a single (t'ong 通 : document?). Anybody who moves from his land will give the original ~~document~~ certificate to the magistrate. Anyone who receives an official certificate will himself provide a half sheet of paper, and that is all. If the official agency makes up an ~~offi~~ (official?) paper, the clerks will obstruct things and ask for bribes. If they are (it is? punmun 分文 ?) or above, then all will be implicated in serious violation of the law.

If after a parent dies a person ~~wants~~ wants to exchange his own land for that of his parents, it will be allowed. Exchange of land in the neighborhood ~~of~~ or for convenience will be allowed, but only after both parties do it will it be permitted and will the land registers be changed. (Subnote: it will not be allowed unless it is the same village and a case of somebody moving his residence.) If a sadaebu (scholar or official) wants to make an exchange with a kunmin (soldier-commoner), but the soldier and his support (personnel) have ~~not~~ moved to another village, it will not be permitted.) (END NOTE)

公卷  
public deeds  
title

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limited  
exchange of  
land only

士大夫  
vs.  
軍民

p.23, 1:35a

*punishment  
for  
violation  
of land law*

Once land has been received, it can not be seized (ta'lsu *奪受*).  
 If anybody seizes land or receives double (*疊受*) or ~~hides~~  
 hides what he has (*隱漏*), they will all be guilty of crime  
 which will be changed and rectified. (Note: ~~xxxxx~~ Those who seize the  
 land of ~~the~~ others, ~~if they~~ receive more than what is their due under  
 their basic grade allotment, those who receive double allotments  
 in two places--will be obliged to return the land, but in the case of  
 those who hide their land, fathers and sons who do not report private  
 exchanges of their land, those who cultivate new wasteland but do not report  
 it to the magistrate--all of these will be given 80 strokes.

*革職除名  
大夫 states  
based on official  
duties.*

In the case of officials (taebu *大夫*) who are dismissed from  
 their posts and whose names are *removed from the roster of official*  
 changed to that of a commoner, they  
 will be determined (registered) for military service. As for commoners  
 who go to the border and are registered as soldiers, if the magistrate,  
 (suryöng), hyangjöng (*鄉正*), or ijöng (*里正*) does not  
 investigate it, each will be guilty and reduced by two grades.  
 (Subnote: If an ijöng does not report it, he will be guilty of crimes.

*vertical  
control  
punishment*

~~permitted to report~~ If an ijöng reports it to a hyangjöng and the  
 later fails to report it to the magistrate, the hyangjöng will be  
 guilty of a crime. If the hyangjöng reports it to the magistrate, but  
 the magistrate fails to investigate and correct it, the magistrate  
 will be guilty.) This (crime) will be exactly the same as permitting  
 fraud and both will be punished by the same penalty for the original  
 violation. As for those people who have been dismissed from their  
 and had their names stricken from the rolls of officials?  
 posts/(hyökchik chemyöng *革職除名*), of their former  
 land grant, they will be allowed to retain only 1 kyöng, and the  
 rest will be given back. If a women has received "land for the  
 maintenance of faithfulness" and then should remarry and does not  
 return her land grant, she will be guilty of the same crime as above,  
~~xxxxxxx~~ and another person will be allowed to impeach and report  
it and receive (her) grant. (END NOTE)

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*eliminates death penalty of Koryŏ times*

In the Koryŏ period, anybody guilty of hiding (隱匿) land or fraudulently taking it (from someone else 冒奪) was subject to the death penalty. For fear that this is excessive punishment, I have only (thought) it was appropriate to ~~do~~ do it uniformly this way (i.e. the above way).

In places within ruined dikes where people illicitly cultivate the land and on that base regard it as people's land (minjŏn), do not treat it as kyŏng. ~~wait until the dikes are repaired before dividing it up and granting it.~~ Wait until the dikes are repaired before dividing it up and granting it. (Note: The people which are greatly dependent on waterworks (suri 水利). National law/holds that unauthorized cultivation is prohibited is extremely strict.

*irrigation canals + dikes*

After (the appearance of) evils in government, (govt control in) all affairs fell apart. The following <sup>ditches</sup> dikes in Honam (Chŏlla province)

are all important ones--(碧骨堤訥, 堤黃, 登堤) and various adm. towns receive benefits from them, but at the present time all of them have fallen into ruin and for this reason the

*in ruins reconstruction*

local magnates (hose 豪勢) have taken them over on all sides. If it is like this, then how can it be limited? ~~When land (grants) are determined, do not allow the land to be divided and granted.~~ Wait for the strength of the people to be somewhat complete, and then

repair the dikes. (Subnote: At the present time on both sides of the three dikes there are irrigation waterways that extent 50-60 li into the fields, but all of them are ruined. These should also

be preserved and marked, so that people will not be allowed to enter ~~them~~ the land (around them)). Even in the case of places where ~~dikes~~ dikes can be built for the benefit of the people where they did not exist in former ages, it also should be done in accordance

with this regulation.)(END NOTE)

*Kija land grids in the Pyŏngyang area*

As for ~~xx~~ /The Kija lands of the Pyongyang area (Kŏ P'yŏngyang kijajŏn)

in accordance with the old land boundaries, they should be repaired and completed in order to preserve the ancient relics (remains). (Note: But

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land tax and military service requirements also ought to be based on a determination of the actual figures and adjustments made in accordance with regulations in order to equalize them. (정 kyun chi 均) (END NOTE)

*nature of land registers*

One cha (字) of ~~the~~ the land registers w (will be equivalent to) 16 kyŏng ~~of~~ (of land), and kyŏng by kyŏng (ch'ugyŏng 逐頃) (the registers) will ~~explain~~ explain about the shape of the land (chŏnhyŏng 田形), the grade of land (tŭngje 等第), the length and width (changgwang 長廣), and the boundary markers (kyep'yo 界標). (Note: There will be boundary markers (p'yosik 標識) on the east, west, north, and south, just as under the present (yang?)an(案) method.) (END NOTE)

*functional designations*

In each case it will record ~~such-and-such a man~~ such-and-such a man has received the land! (Note: In the case of a cavalryman (kibyŏng 騎兵), it will state: 'Kibyŏng, ~~such-and-so~~ so-and-so.' In case of an infantryman (pyŏng 步兵), it will state, 'Pobyŏng 步兵 so-and-so.' For scholars (sa 士) and up, it will state, 'haksaeng 學生 so-and-so's household slave (hono 戶奴), so-and-so. For an official (taebu 大夫), it will state, 'Such-and-such an official, so-and-so's household slave, so-and-so. For a prince (wangja), it will also state, 'Such-and-such a prince (kun)'s estate slave (pangno 唐奴), so-and-so.

*1:36a registration for scholars + up, in name of slave cultivator!*

In the case of someone who has received land transferred from someone else, it will also record ~~the~~ year and month, such-and-such a man, has received a transfer! (END NOTE)

*land registration every three yrs.*

A re-investigation will be made every three years and a (new) register made. (Note: In the case of newly reclaimed land and land ruined by natural disaster, this will be recorded every year. It is also standard practice to revise the military registers every three years. After the land registers are revised, then the military registers (Kunjŏk) will also be revised. As for empty (decreases in?) quotas and increased quotas, then records will be made every year.

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As for the (regulation) that 16 kyöng of land will be one cha (字) : character, in the land registers), in all case the characters in the Thousand Character Classic (千字 Ch'önjamun) will be taken in order. As for fractional land (yöjön), adaptable calculations will be made of it in kyöng and it will be calculated in terms of cha in accordance with the present regulations.

It has been standard practice to revise the land registers in the chin, mu, ch'uk, and mi (辰戌丑未) cyclical years. In general The Tribute Scholars Household Registers (Kongsa hojök 貢士戶籍) is (made) on the cha, o, myo, and yu (子午卯酉) cyclical years. It is all right if they are not done on the same year.

When the land registers are revised, three copies will be made; one to be kept in the home adm. town, one to be sent to the province, and one to be sent to the Ministry of Taxation.)(END NOTE)

In my view ~~this~~ a cadastral survey can not avoid bothering the people, therefore the (Kyöngguk) taejön made standard the practice of (revising them) every 20 years. But the present land registers are only the material for the collection of (land) tax, and if they are not clear, then there is no limit to the harm done. How much more (important are they) in a ~~national~~ system of national ownership of land (kongjön chi pöb 公田之法), where all affairs are based on land. If the land registers are not clear, then there is no order in anything. We have no choice but to revise them every three years. Moreover, registering land is like cutting hair. If you take care of it before it gets dishevelled (mun 髮), then the bother and trouble will be small. (Note: It will be no more than as during the fall of the present year when the kangwan and söwön (監官書員) made personal inspections (of land), and that is all.)(END NOTE). According

3 yr. reg. vs. 20 yr.  
System of nat'l ownership  
公田之法  
all affairs based on land

資

Chu Hsi  
1:36b  
every 3 yr

to Chu Hsi's Kyönggyejang (經界狀) , land resurveys were to be made in the chin, mu, ch'uk, and mi cyclical years. Even though China did not put into practice a national land system (kongjön), they

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still (did it) like this.

objection to  
士大夫 writing their  
names in land registers.

Some say that if all the scholars and officials (sadaebu) have to write their names in the land registers, it will cause them inconvenience (disturb them). I say that land registers are ~~xxxx~~ as important as household registers (hojök), and moreover they are ~~xxxxxxxx~~ material necessary for later investigation. They have to be clear. As in the case of ~~xxxx~~ laying out all the documents of yearly use (expenditures?), then in accordance with present regulations, just have them write the name of their household slave.

sol'n: in name of household slave!  
A la TWO 1871!  
平布.

Headnote:

In accordance with the one (example?) in the present reign, 4 characters of land of 100 ± and above (where there is a scholar) regarding the land registers will make a seal of Taraton (田字) and have the 田字 make a document of 100 ± and above that in both layers small it will be uniform. It also ought to be like household + military registers.

The style for the land registers (chönjöksik 田籍式).

The character, ch'ön. (Ch'önja 天字). (Note: Every character is equivalent to 16 kyöng. The fractional (remaining) kyöng will also be adapted and calculated in accordance with the kyöng method to fill up the figures. If within 1 kyöng you have more mu than fits into 1 character (cha), then include it under the character (cha).

At the present time 5 kyöng makes one character (cha), but if in one (section of) land you have extra pu (頁) other than what goes into the character (cha), then it is also permitted to include it under the character. Do it in accordance with this.)(END NOTE)

First kyöng. square land (pangjön 方田). Such-and-such a grade (tüng 等). Length, 100 paces (po). Width 100 paces. Boundaries (Note: East-such-and-such, South, such-and-such; West, such-and-such, North, such-and-such)

(Land) tax in a superior year (sangnyön 上年) is several kok (斛).

Such-and-such a man received (it). (Note: On such-and-such a year and month it was received. For those who received it in transfer (from somebody else) attach a ticket (which says) that on such-and-such a year and month, such-and-such a person received it in transfer (ch'esu 連受), but await the ~~xxxx~~ triennial (singnyön 式年) (exam) year before amending (the register). If the land is residential area land (yörikyöng 閭里頃)

land tax graded in accordance w. crop year.

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adjacent land

then write, 1st kyöng, square land, length 100 paces, width 100 paces, boundaries, such-and-such, yöri (residential area).(END NOTE)

East. 2nd kyöng. (note: chikchön(直田) so many mu, such-and-such a grade, length 100 paces, width, so many paces. Chiktap(直苗), such-and-such a grad, length 100 paces, width, so many paces.)(END NOTE)  
Boundaries (note: East. . . , South. . . , West. . . North. . .)(END NOTE)

(Land) taxes in a superior year (note: dry land (chön) so many kok and so many tu; paddy land (tap) so many kok and so many tu)(END NOTE)  
Such-and-such a person received (it) (Note: If the land was empty and ruined and had no one on it and it was redeived by someone, then write, 'Ruined'(hwang) 荒. If abandoned for a long time (kuwön 久遠), then write, 'Wasteland for a long time' (kuhwang 荒芜)(END NOTE).

South. 3rd fractional land (yöjön), so-many mu, terraced? land (chejön 梯田), ~~xxxxxx~~ such-and-such a grade (ting 等). (Note: length so many paces, upper width so many paces, lower width so many paces)(END NOTE)  
Boundaries (East. . . , South. . . West. . . North. . .)(END NOTE).  
(Land) taxes on a superior year, so much kok, so many tu, such-and-such a man received (it).

The above three cases will be taken as standard regulation, and all the rest can be extended (from this). If they touch on the east, then say, 'east.' If they touch on the west, then say, 'west,' in accordance with the order in which the survey is paced (off).

"square land"

In general land is all "square land" (pangjön 方田), which is 100 paces long in length and width, but if the circumstances make it and is unavoidable, /land ~~xxxxxx~~ cut off or added in order to make a square place, then call it, "chik"(直). If it is dry land (chön), then call it, "chikchön"(直田). If it is/ trapezoidal (ladder?) land (chejön 梯田) or land with sharp angles (?) (kyujön 圭田), then in all cases follow its shape. If it is dry land, call it chön(田) and if wet land call it tap(苗). (Note: The character, "tap," was originally concocted in our country. At present we continue its use for

✓  
1:37b  
feels constrained to justify use of Korean characters

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the sake of simplicity.) (END NOTE). If within 1 kyŏng of land there are both dry and paddy land included, then record them both, but describe the shape of the land and the paces and mu, and the grade for each of them. (Note: Between the dry and wet land, follow the order in which it is paced off and surveyed. Record first what is paced off first.) (END NOTE). (Also record) the four boundaries, east, west, south, and north. If it is dry land, then say, 'such-and-such a person has received chŏn.' If it is mountain land, then say, 'mountain'. And ~~take~~ record it according to fact when it reaches to roads, dikes, or ditches.

At the end of the section for each village (hyang) (note: that is what at present is called the myŏn **面**) (EN), write how many kyŏng and mu, within which, how many kyŏng and mu of residential area (ŷŏn yŏri). (Note: For each myŏn where there is a walled town located, then write separately the amount of kyŏng of the walled town above it. For such things as ~~xxxxxxxx~~ hostels (ch'amjŏmb **站店**) and the like, also list them separately at the bottom.) (EN)

replaces 站店 for 面 頃 (1) 頃 (2)

categories of land

(3) Cultivated land (kanjŏn **墾田**), so many kyŏng and ~~so~~ many mu, within which:

(4) Scholars' land (sajŏn **士田**), so many kyŏng (note: also include both tax-exempt naesa and oesa **内舍, 外舍**).

(5) office or officials' land of rank 9 and up (chikkwanjŏn **職官田**), so many kyŏng.

(6) Clerks' land (iryejŏn **吏胥田**), so many kyŏng.

(7) cavalrymen's land (kibyŏngjŏn **騎兵田**), so many kyŏng (support personnel (po) also will be included with them beneath (their entry), the same way).

(8) Infantrymen's land (pogyŏngjŏn **步兵田**), so many kyŏng.

(Note: In each case make a separate record for any members of

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the Naegümwi(內禁衛), people with fathers or the ~~mark~~ protection privilege (yuch'in, yüm 有親有蔭), members of the Ch'ung'üwi or Ch'ungsunwi, clerks attached to garrisons (chin) or post-stations, sailors (sugun), grain transport workers, beacon soldiers, ~~xxxi~~ runners? ~~x~~ of various places (kakch'ö sahu 各處伺候), post-station households, hostel households, shepherds (mokcha 牧子), merchants and artisans, and miscellaneous clerks (chapsaek 雜色).(EN)

⑧ -Ruined land (hwangjön), so many kyöng and mu.

(Headnote: At the present time all empty or ruined land is registered as chin(陳). Even though the two characters, chin(陳) and hwang(荒), can be used synonymously, nevertheless in the case of empty wasteland, call it hwang(荒). If people are there and it is uncultivated (chin), then call it, chin. Every year that land lays fallow because of natural disaster, use (the term), chinsu(陳守).)

-The above 1st class (iltüingchön) land: dry land (chön), so many kyöng and so many mu, of which (note: so many kyöng and mu cultivated (kan), and so many kyöng and mu wasteland (hwang))(EN)

~~1st class~~  
(1st class)

-paddy land (tap) (same as above)

-2nd class dry land (same as above)

-(2nd class) paddy land (same as above)

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-same as above for 3rd class land. For 4th-9th class land,

report it in accordance with the facts.

-for the above cultivated dry land, so many kyöng and mu, and so many total kok in (land) taxes (se) in an superior year (sangnyöng)

-(same for paddy land)

(Note: Within the above, if there is any prebendal tax exempt

⑨

land (sase myönsejön 賜稅免稅田), then write such-and-such a prince (kun), sasejön, so many kok, so many kok of school land, so many

tit 荒 wasteland  
陳 uncultivated land

內禁衛  
有親有蔭

各處伺候  
牧子  
雜色

陳  
荒

陳  
荒  
陳守

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kok of military provision land (kunjajŏn), so many kok of post-station horse land, ~~also~~ so many kok. Calculate and deduct (exclude) the original tax in so many kok, and then say so many kok etc.)(EN)

In the last section for every administrative town combine the total accounts for all villages (hyang--or myŏn) and make a record. As in the above, make a total accounting for all adm. towns in the province also like this. The Ministry of Taxation will also combine all provinces like this.

Land will be divided into 9 grades in order to determine the (land) tax. (Note: The land will be divided into 9 grades in accordance with the fertility of the land. Upper-upper land (sangsangjŏn) will be first grade; upper-middle land will be 2nd grade; upper-lower land will be 3rd grade; middle-upper land will be 4th grade; middle-middle land will be 5th grade; middle-lower land will be 6th grade; lower-upper land will be 7th grade; lower-middle land will be 8th grade, lower-lower land will be 9th grade. In all cases follow the amount (of grain) that is produced in determining (the grade). The division of land into 9 grades is not only seen in the tribute of Yü (Yü kung 樂貢), it is also naturally ~~xxx~~ a method that can not be changed. Throughout successive generations in China they all used 9 grades, but in this country they only used 6 grades and (because of this) were not able to avoid coarseness and roughness (in calculations). We ought to make our calculations in terms of 9 grades.)(EN)

(Note: At the present time according to this country's system, the quality of land is divided into 6 grades, but the difference between the 1st and 6th grades of land in terms of the amount of crop produced is 4 times. The difference between them is not great, and the taxes (on different grades) are not equal. Add to this the people's requirement of personal labor service (sinyŏk), and (you see) that the burdens are lopsided and not uniform. Even if you wanted to equalize

9 grades of land for determ. land tax

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上上田  
上中  
上下  
中上  
中中  
中下  
下上  
下中  
下下

precedent for 9 grades.

advocates Chinese 9-grade system instead of Korean 6

present grades not significant unequal lopsided burdens

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the people and make government fair, there would be no way to do it.

Once land is used to equalize the people, then personal labor service would all be equal(ly distributed). The burden of land tax would necessarily be in accordance with how productive the land was. Only after that would you have great equality. We ought to divide land ~~gxx~~ into 9 grades and make the difference (in product) between ~~kixxx~~ (the first and the 9th grades) 5 times, and investigate to make sure it was in accordance with the facts.)(END NOTE)

At present establish 9 grades and prepare the grades. (Note: First base it on land on which 1 kok of rice plant has been seeded and on the basis of a superior crop year; then investigate and determine the amount of unhulled grain produced from each grade of land. 10 tu will be called a kok, and a kok is a sök. )(END NOTE (complete) chönsök -Grade 1 land, 100 kok. (Note: That is, the present ~~kixxx~~ sök

全石), which is 50 sök. According to present custom in the country 15 tu makes a kok, which is called a level sök (<sup>average</sup> p'yöngsök 平石 ). Official yamen use this. Also 20 tu makes a large kok (taegok 大斛 ) which is called a complete sök (chönsök 全石 ). Among the people customarily 20 tu of unhulled rice (p'igok 皮穀 ) is regarded as 1 sök.

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- 2nd grade land, 90 kok (Note: that is at the present time 45 sök)
- 3rd grade land, 80 kok (that is at present, 40 sök)
- 4th grade land, 70 kok (that is at present 35 sök)
- 5th grade land, 60 kok (that is at present 30 sök)
- 6th grade land, 50 kok (that is at present 25 sök)
- 7th grade land, 40 kok (that is at present 20 sök)
- 8th grade land, 30 kok (that is at present 15 sök)
- 9th grade land, 20 kok (that is at present, 10 sök)

Some might say that the ~~difference~~ 5-fold difference in product between the first and the ninth grades of land in a 9-grade system

均田  
Progressive taxation  
diff. between top + low grades 5x  
Cos. present 4x

grading based on empirical investigation of productivity

斗 - 石 ratios

productivity in cont. Korea = 10-50 石 per 斛 of seeded rice

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is only minutely different from the 4-fold difference (of the old system). But at the present time ~~mak~~ the (difference) in land quality may not only be five times, and land upon which 1 tu of rice is planted might perhaps not be able to produce 1 sŏk(of rice), (Note: That is to say 20 tu is a complete sŏk (chönsŏk). (Under my system) we write this as 10 tu per kok in calculating the figures, but this one item would seem to follow customary usage, and this customary practice would enable everybody to understand it easily.)(END NOTE) while in other instances it might be able to produce 7-8 sŏk. If ~~x~~ (a standard) of a 5-fold difference (in production) (were established), then it still might not fully exhaust (the possibilities). What if a 9-fold difference were taken as the standard practice and ~~xxsinglex(grades)~~ grades 1 and 2 were used. Grades ~~xx2xxx~~ 9 then would not have to be used always. You would just set up (a) grade and wait until the land were (cultivated, used?) in a completely optimum way?

I say to this ~~x~~ that at the beginning stupid intentions are also all right. Try to put them in order ~~th~~ and then ~~findoutx~~ if you find out that they do not accord with the facts. Only after the situation is personally investigated several times can you then begin to have deep knowledge of what cannot be done, and suspend emptiness and change words (? hyön'gong yögyön 懸空易言). If you let land that can produce 7-8 sŏk be registered as grade 1 or 2, then you can change 6th or 7th grade land to that which can produce 3-4 sŏk. Grades 1 and 2 definitely used as a standard can not be always used. (But) you can not avoid using always (as standard) grades 6 or 7, but land that produces 3-4 sŏpk can not always have that which is not in accord with the facts. In general,

1:40b *productivity*

throughout the country there are no more than 1 or 2 places where (land planted with 1 tu of seed) can produce 7-8 sŏk, and ~~thxxxxxxx~~ the production of 4-5 sŏk is also extremely rarely seen. Even if you made land that produced 4-5 sŏk grades 1 and 2, it also would not be appropriate to use this as a standard. If you based it

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in an unbalanced way on land which absolutely did not exist, it would cause harm to the mass of the people because they would all have a heavy burden of taxation. Wouldn't it be preferable to make a standard on the basis of the land that you do have (i.e. land with more realistic productivity) and allow one or two farmers to have a light tax load? Moreover, there is also some talk about land that can not even produce 1 sŏk. Land that can produce 7-8 sŏk is not due only to the power of the land (itself). It also has to do with sufficiency the amount of rainfall and moisture and the effort of the farmer.

If you take this and extend it (to its logical conclusion), then if rainfall and moisture is sufficient and the (labor power) of the people is at the utmost, then even the poorest land can not but produce 1 sŏk. If 1 sŏk can not be produced it is no more than the fault of the damage wrought by natural disaster or damage during a year.

*admits that a grading system that only has a 5x prod. diff. may undertake the most prod. land; but that is preferable to having a high tax rate imposed on land not that productive*

*crop year for tax redns during bad harvest*

This is the reason why we also have a method for (determining the quality of) the crop year (yŏnbun <sup>年分</sup>) and (tax reductions for) crop damage due to natural disaster (chaesang <sup>灾傷</sup>), in order to equalize it (taxation). But we ought to rely on this method of having a 5-fold difference (in grades of productivity), and determine skillfully grades of land and make clear grades of crop year, and then

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how could it not help but be equal? Outside of this I do not see what is possible. (Note: Also in speaking of this in more detail, land which is said to be able to produce 7-8 sŏk exists only in the southern part of the country in one or two places. Of these one or two ~~px~~ places, ~~x~~ they also are no more than (small plots of) land where only several tu of seed are planted, but the paddy fields that extend alongside them are not necessarily like them. Most are standard quality, it is said. According to this method, even though you have fertile and poor land mixed together within 1 kyŏng, you estimate the high and low and (choose) a grade that averages it off. While this should not be made standard practice, it is better than having a 5-fold

*arg. of different grades of fertility in setting rates*

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(differential between the top and lowest grades of land)(END NOTE)

3 grades of crop year.

In addition, land on which is planted 1 tu of rice seed should also have calculations made of the crop year, divided into upper, middle, and lower, in fixing determining the grade (of the land). (Note: For yellow and red beans on dry fields and the like, even though they produce only half (the amount), it is all right to (use) these figures.)(END NOTE)

Productivity calculations

If in a (the land) superior year (sangnyön), produces 10 kok (that is, at present 5 sŏk), in a middle year, 8 kok, and in an inferior year (hanyön), 6 kok, then make it 1st class land.

-2nd class land: produces 9 kok in superior year, 7 kok 2 tu in middle year, and 5 kok 4 tu in lower year.

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-third class land produces 8 kok in superior year, 6 kok 4 tu in middle year, 4 kok 8 tu in inferior year

-4th class land produces 7 kok in superior year, 5 kok 6 tu in middle year, and 4 kok 2 tu in inferior year.

-5th class land, produces 6 kok in superior year, 4 kok 8 tu in middle year and 3 kok 6 tu in inferior year

-6th class land produces 5 kok in superior year, 4 kok in middle year and 3 kok in inferior year

-7th class land produces 4 kok in superior year, 3 kok 2 tu in middle year, 2 kok 4 tu in inferior year

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-8th class land, produces 3 kok in superior year, 2 kok 4 tu in middle year, 1 kok 8 tu in inferior year

-9th class land produces 2 kok in superior year, 1 kok 6 tu in middle year and 1 kok 2 tu in inferior year.

This three grades cannot be applied to bumper crops or famine periods, only if the land is superior in its product, call it a superior year, if middling, then a middle year, and if below average, then an inferior year. (Note: This so-called lower year (inferior year) means a below average year, and not a crop disaster, famine, or ~~natural~~ damage from natural disaster. In case of natural disaster special tax reductions have to be



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must to be in the present sŏk so even the ignorant can understand it.)(ENDNOTE)

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年分

A (crop?) year will be divided into 3 grades for the collection of taxes. (Note: 50-100% of a (normal?) crop will be divided into 3 grades. When (the crop) is extremely full (küksil 極實), it will be regarded as a superior year (sangnyŏn) and made the standard for taxes. If the crop is middling, it will be taken as a middle year and (taxes) reduced by 20%. If it is a below average year, it will be regarded as an inferior year (hanyŏn), and a reduction (of taxes) of 40%.

In case there is crop damage from natural disaster (note: A crop disaster (chaesang 災傷) is defined as a situation in which more than half the crop is lost because of flood, drought, wind, rain, or insects.)(END NOTE) reduce taxes in accordance with the categories (quotas) for crop disasters. (Note: If 60% of the crop is lost, then reduce (taxes) by 60%; if 70% of the crop is lost, then reduce taxes by 70%; if 80% of the crop is lost, then reduce taxes by 80%; if 90% is lost, then reduce taxes by 90%; if all the crop is lost, then grant ~~xxxxxxx~~ exemption from taxes.

If with regard to amounts of tax reductions due to crop damage in we talk about each of the grades, then 1st grade kyŏng in a superior year is supposed to pay 10 kok in taxes, 8 kok in a middle year, and 6 kok in an inferior year. If there is 60% crop damage, then (the tax) is 4 kok. If 70% damage, then 3 kok; if 80% damage, then 2 kok, if 90% damage, then 1 kok. Also in the case of 9th grade kyŏng in a superior year, it is supposed to pay 2 kok in taxes, 1 kok/in a middle year and 1 kok 2 tu in an inferior year. In case of 60% damage, then the tax is 8 tu, 70% damage, then 6 tu, 80% damage, then 4 tu, 90% damage, then 2 tu; if all is damaged, then all grades of land are exempted from taxes.)(END NOTE)

With regard to the above, unless you have a great surplus, you cannot call it a surplus.

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can not call it a superior year (sangnyŏn). Unless it is an abundant or full year (p'ungnyŏng), you can not regard it as a middle year. If it is a below average year, then treat it as an inferior year (hanyŏn). If it is a famine year, then it is damaged land (chaesang chi chŏn). Taxes ought to be reduced proportionately if the land is damaged.

In general (the reason why) "superior year" (grade) can not always be used is like (becuase) grades 1 and 2 of land do not always exist.

In my opinion at present the regulations for the 9 grades of crop year (yŏnbun 年分) are all fine and detailed, but from the lower-upper category of (crop) year and on down, it is equivalent to 60% of crop damage and up. This is to set up two (systems?) on the basis of one fact and use them both together, therefore if you grant crop damage reductions up to 90% of the crop and the grade of the crop year is also at the lower-lower level, then double (tax) reductions are granted on the same piece of land. An administrative problem in recent times has been that if ~~tax~~ a crop year is assessed by regulations at lower-lower, then the assessment of so-called crop damage (chaesang) is on the contrary outside the law. This is why on years when crop damage (reductions) are granted, the state has no revenue. And in years when crop damage is not assessed, (note: The fact that there have been no granting of crop damage years in recent years is also not in accordance with old regulations.) (END NOTE), then those people who have (actually) suffered crop damage ~~suff~~ are subject to excessive difficulty (burdens). This is why ~~in~~ I want the 9 grades of crop year to be finely (minutely) delineated, and not haphazard.

At the present time regular taxes (sangbu 常賦) are extremely light, but miscellaneous (labor service) (chapyŏk 雜役) is on the contrary burdensome. This is not equal and not fair. The open practice of bribery all stems from this. The best thing is to divide crop year into three grades and continue to grant (tax reductions) for crop damage.

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Complain that the present system allows for excessive tax reductions in poor years because of a double system:  
① 年分 crop year  
② 定高 crop damage  
∴ The state is left without revenue in bad years

present problems

can go the other way, too

常賦 vs. 雜役  
regular vs. irregular taxes

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50% tax rate

Tax quotas for 1 kyŏng of various grades of land. (Note: According to the 1/20 (5%) tax rate, 1 kok of unhulled grain yields 5 tu of polished rice. At the present time (however), there are many times when 1 kok of unhulled rice cannot yield 5 tu of polished rice (mi), and so (the tax rate) comes out to about 1/15 (6.67%) If the officials take 1/15, then even though you calculate in turn the payment of wastage expenses, then what the people pay (in taxes) comes to about 1/10 (10%). (EN)

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grade	Product on 1 kyŏng of land in a superior year at pres.	Taxes in polished rice (semi 税米)		
		superior year	middle year	inferior year
1	400 kok (200 sŏk)	10 kok	8 kok	6 kok
2	360	9	7 kok 2 tu	5 kok 4 tu
3	320	8	6 kok 4 tu	4 kok 8 tu
4	280	7	5 kok 6 tu	4 kok 2 tu
5	240	6	4 kok 8 tu	3 kok 6 tu
6	200	5	4	3
7	160	4	3 kok 2 tu	2 kok 4 tu
8	120	3	2 kok 4 tu	1 kok 8 tu
9	80	2	1 kok 6 tu	1 kok 2 tu

Crop Damage Reductions

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Grade	60% reduction	70%	80%	90%
1	4 kok	3 kok	2 kok	1 kok
2	3 kok 6 tu	2 kok 7 tu	1 kok 8 tu	9 tu
3	3 kok 2 tu	2 kok 4 tu	1 kok 6 tu	8 tu
4 2:kok	2 kok 8 tu	2 kok 1 tu	1 kok 4 tu	7 tu
5	2 kok 4 tu	1 kok 8 tu	1 kok 2 tu	6 tu
6	2 kok	1 kok 5 tu	1 kok	5 tu
7	1 kok 6 tu	1 kok 2 tu		8 tu 4 tu
8	1 kok 2 tu	9 tu		6 tu 3 tu
9	8 tu	6 tu		4 tu 2 tu

2 surtaxes

Among the above figures of tax quotas, calculate portions for grain transport tax (chose 漕税) and storage tax (yuse 留税). The storage tax (yuse) will be paid in the winter, and the grain transport tax will be paid in the spring. (Note: The grain transport tax is for transport of grain to the capital, as in the present land tax (chŏnse 田税). The storage tax (yuse) is to be retained in the home administrative town in order to defray expenses, as in the case of the present taedong yuhani (大同留下米). Calculate the salaries for large and small officials in this places and also all expenses,

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and also calculate all extraordinary storage expenses in order to determine the quota for the storage tax (yuse). (Subnote: If expenses come to 3,000 kok, then establish the determined the storage (amount) at 4,000 kok in order to prepare for irregular expenses. If there is any left over (?) at the (end of?) the year, then return it to the ever-normal granary (sangp'yōng ch'ang) to defray military expenses.) The rest will be grain transport tax. Both taxes will have fixed portions. The storage tax (yuse) will be paid in the winter to the magistrate, and the grain transport tax will be paid in the spring to the place where the granary is. In ~~places~~ places like the two frontier provinces, even though they keep all the land tax there as a military reserve, and do not ship grain to the capital, yet they also ought to have two payments in winter and spring.) (END NOTE)

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Some might say that under these 9 grades there also ought to be a special grade of basic tax (wōnse <sup>原稅</sup>) of 15 tu for handling extremely poor land outside of the grades. I say to this that the quality of land has been discussed above. Supposing you do have some land of very poor yield, then naturally it ought to be regarded as damaged (chae) without establishing a special category for it, and naturally it will obtain a reduction of taxes. Why establish another annoying class 2 (of land)? (Note: If it is not necessary to establish (another grade) but a special is also established, then the evils from the annoyance and confusion will be extremely great.) (END NOTE)

The above regulations are really extremely fair (kong <sup>公</sup>). They are standards that can not be changed. If you make additional increases or reductions, then you lose the ~~exactness~~ exact correctness (chungjōng <sup>中正</sup>), and on the contrary open upon ways to harm the people.

(Note: In general the harm from excessive taxation is a great (source) of cruelty to the people, but excessively light taxes is also not the

*The mean in taxation, neither too heavy, nor too light*

to the

correct method. If there are deficiencies (in funds) to meet expenses, then you have to have extraordinary taxes. The burden on the people will be heavy and they will suffer from it. ~~It~~ This is why the tithe (10% tax) is regarded as the exact and correct ~~tax~~ (chungjōng 中正) tax throughout the world. If its more last rule of Hsia than this, then it is cruel (chieh 桀); if it is lighter, then it is (me 桀 : barbarian tribes of north ).

9.4% basic tax; or lowest tax rate

Koryō 1  $\frac{1}{2}$  = 90 畝

According to the above 9 grades, the basic tax (wōnsek 原稅) on 100 ~~mu~~ of land is 20 tu. Even though I know that this is basically a light tax, yet I fear that what will be produced (from the land) might be ~~it~~ thinner (less) than what I calculate, so that even though I say it is a light tax, I cannot be without doubt that the people will not truly suffer hardship. And I see that in the Koryō dynasty system the tax rate was 30 tu per kyōl. 1 kyōl of ~~inferior~~ inferior land is 90 or more ~~mu~~ under this (my?) system. Only after I know that both official and private (needs) are sufficiently (taken care of) can I rest at ease in my mind. It is only that in later ages ~~after~~ 後世

1:46a surtaxes the main problem

(after the Koryō?) government broke down and the court established many extraordinary taxes (kwaoe chi pu 科外之賦). Rapacious officials acted tyrannically; powerful families monopolized profits; corrupt clerks sought bribes, and the people were tyrannized in all sorts of ways. Therefore the people were not able to enjoy their lives. So I know definitely that the above regulations are really exactly correct (chungjōng) and ~~it~~ (the tax rate) cannot be lightened or made heavier than (what I have stipulated) in them. It is only that you ought to calculate income in determining expenditures and make sure that there is not the slightest extraordinary miscellaneous tax (added on). (END NOTE)

exp. should be based on income to prevent adding on surtaxes to make up for deficits  
crop damage exemp. on dry land

At the present time the regulations for dry land do not provide for (tax reduction) from crop damage, and this is extremely inappropriate. In granting crop damage assessments, no mention should be made of whether it is paddy or dry land; all ought to be given damage reductions in accordance

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with the facts. Also within 1 kyŏng of land if you have two (heads?, types--dry and wet?), even though there should be (either) light or serious damage, (if) it is not paddy land and dry land and two people divide it up and receive it, then examine the seriousness by the same regulation and determine the division (share). You cannot regard internal parts (naebun 内分) differently. (This is what is commonly called "internal damage" (naejae 内灾). This is like the regulations for grading land by its quality,

partial damage  
(i.e. reducing  
taxes on certain  
portions of the total  
holding?)

Also I submit that in former ages if there were 80% or more of crop damage, then all the land was exempted from taxation. The intention of this was truly to give superior (treatment) to the people. But if 8th or 9th grade land (under my system) sustains 80% crop damage, the amount that is collected in taxes is not far from total damage (i.e. total exemption). If there is 80% damage on 1st grade land, then the taxes are also 20 tu. You have to have a 90% damage (reduction) in order to equalize things. If not thus, then within 1 kyŏng of land you divide up the (land into) mu and grant crop damage (exemptions), and only after that will it be all right. This "internal damage (assessment)" system (naejae 内灾) makes it easy for corrupt clerks to operate for their own personal profit, but it is the cause for the bother and destruction of the account ledgers and the confusion of the land system. If the land system is thrown into confusion, then tax collections are not fair, then when you look (for ways to) benefit the people, but it happens that you harm them. This is why the naejae system must not be used and why the 90% damage (exemption) has to be used. How much more so in the case of 90% damage; even though you do not grant a total tax exemption, but still tax 10%, then it is definitely (natural?--chayak 自然). This is truly to share prosperity and adversity with the people and make a most just law. (Note: The ancient well-field system was also like this.) (END NOTE)

necessary for  
crop damage  
for red.  
ancient well-  
field system

Le fah-shi!

be as fair as possible

Strict laws  
no variance

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In general when you make a law, you ought to stop at the highest

good (fairness (chigong 至公), and that is all. If you show special favor or pity, then all you are doing is adjusting to the circumstances, and that is all.

kŭp (chinjae 給陳寔)

Some might say that if you grant fallow land damage (exemption),

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he opposes suggestion to exempt people from mil cloth taxes which is a bad crop.

then you ought definitely to reduce the taxes. Wouldn't it be appropriate to ~~give~~ help out on the cloth (tax) for the land support persons and farmers (kyŏngbobu 頃保夫)? I say in answer to this that in a national landownership system (kongjŏn chi pŏb 公田之法) even though military service is based on land, all this means is that land is used (as a means for) equalizing the people (kyun'in 均人), and that is all. Military service is naturally personal service (sinyŏk). Basically it has no connection with damaged land (tax exemptions).

The grain transport and reserve taxes (chose, yuse) must be

examined in detail in order to determine in the smallest the quota to be kept on reserve (yuha 留下), but if there is an incident in the chu or hyŏn (local districts) and it is charged (to the officials) to handle it, then this will lead to the growth of evils, and you will not be above to avoid irregular tax collections and extraordinary labor service. The people will receive double levies ~~xx~~ but the state will be plagued by it. Deep thought must be given ~~xx~~ at the beginning (the foundation of the system). If there is a surplus in the local districts (chu-hyŏn), then this is no different than having it piled up in the capital granary. The four quarters must all have a surplus reserve stored away, and only then can you have no fear about the disaster of a war.

regular, fully articulated system to prevent arbitrary action on part of local officials (Legalist mechanistic control)

In order to establish the grades of land you must examine the

quality (fertility) of the land in detail. You must also examine whether or not there is a water source for paddy fields and whether there are wide and adequate dry fields, whether they are dried out or damp.

~~Every detail must be examined~~ In every detail determine the grade of land in accordance with the facts. (Note: If the quality of paddy land is such that it ought to be grade 6, but the source of water is insufficient, then drop it down to grade 7. In everything you ought to investigate and assess the facts in determining the grade. At the present time the land occupied by people's families customarily are ranked as grade 1 land. Also post-station land mostly is allowed to be graded at the highest grade in order to fill up the number of kyŏl. This situation is most inappropriate. Post-station land ought to be (graded) in accordance with the facts. As for residential land (yŏrigyŏng), we have seen (this) in the article pertaining to it.)(END N)

In every kyŏng, if there are differences in fertility along the ~~margin~~ two borders of it, then take the average of fertility and determine the grade. (Note: At the present time on one piece of land, even though you have one part that is fertile and one part that is unfertile, they are not divided into two grades. Even though within 1 kyŏng's worth of land you have both paddy and dry fields, then each should be graded in accordance with the facts.) (END NOTE)

On both paddy and dry land, in both cases you ought to examine how much (grain) is produced from it and assign a grade in accordance with standards. Also there ought to be a separation (interval) between dry land as compared to paddy land. Even though dry land may be cultivated twice a year, what it produces in the end does not come up to that of paddy land. (Note: Whether you are comparing upper-upper dry land to upper-upper wet land, or lower-lower dry land to lower-lower wet land, in both cases (the productivity) (of the dry land) does not come up (to that of the paddy land.)(END NOTE) This is why on paddy land even though it is unfertile you rarely have it graded as grade 9, while on dry land even though it is fertile you also never have grade 1. In surveying land and determining grades, you ought to keep this in mind .

Complain that everything is given the highest grade

avg.

grading based on empirical observ.

dry-paddy diff. calculations of productivity

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*opposes proforma application of grades - there be about 1 or 2 land in any area if there is not fertile land there*

As for 1st and 2nd grade land, just set up the grades and wait for the land, and that's all. It is not necessary to have it in every province. As for grades 3 and 4, it is also not necessary to have it in every district town. As for the rest, in every case extend this (principle) and in all cases follow the facts. (Note: <sup>If</sup> There is absolutely no grade 1 or 2 land, but there might be some grade 3 or 4 land, then you also do not always have it. In general, in every case follow the true amount of (grain) produced from the land in determining (the grade), then naturally it can be done fairly.

As for land along seacoasts or swamps or dikes, even though it may be beautiful, compared to standard land drop it down 2 grades in setting its grade.)(END NOTE).

If when the grade of land based on quality is first determined there may be some inaccuracy, then have it rectified afterwards.

*land grading*

(Note: Whether the people's livelihoods are difficulty or happy, depends on whether taxes are light or heavy, depends exclusively on the grade of land. If it happens to be unequal, then you will have harm done forever. It must be done accurately and thoroughly, but if afterwards there should be an inaccuracy, then permit the people to report to the magistrate. He must wait for the people of a village to compare the land and openly talk about it and all come forward, and only after then will the magistrate personally make an inspection of the facts and report them to the governor and have them changed. Once the law has been in practice a long time, everything will probably be equal.

*people can petition the mag. for a re-grading*

After that you have to wait for the triennial exam year; you cannot rashly allow it to be changed.)(END NOTE)

Those who reclaim wasteland will be exempted from taxation the first year. (This does not apply if there is fallow land among the land that has been granted.)(END NOTE) In places where the

*1-yr. exemption on reclaimed wasteland*

~~xxx~~ trees form a forest, taxes will be exempted for 2 years. (Note: This

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refers to flat land that can be perpetually cultivated (hangjön 恒田). It does not apply to mountain (forest) land that is burned off (sanhwa sokchön 山火粟田). (END NOTE) Land by the sea, swamps or dikes

1:48b

will be exempted from taxes for 3 years. (Note: Newly reclaimed land that does not yet pay tax will also not be required to provide military service.)

maize?

Taxes on paddy land will be in rice, and on dry land in millet (songmi 粟米) and yellow beans. (Note: On dry land taxes will be in millet and yellow beans. Every piece of dry land will have 40% in millet (songmi

) and 60% in yellow beans. If you talk about what the state uses, then millet (songmi) is urgent, but ~~yanke~~ the places using yellow beans are not widespread. However, if millet is in the majority, then the people who receive dry land might have a heavy tax burden, therefore I have determined it like this. If all around the grains are not the same, and perhaps you have songmi (millet) and yellow beans with no place that is (particularly) light or heavy (in them), then you ought to survey it again in accordance with what is convenient. According to present regulations, dry fields in Kwansö (P'yöng'an province) pay taxes on 40% millet and 60% yellow beans. In North Kyöngsang, it is 20% millet and 10% yellow beans. I do not know whether it is convenient for the people or not. If it really is convenient for the land and the people, and is in accordance with the intention of making things equal and uniform (kyun'il 均一), then it is all right to make adjustments like this. (END NOTE)

均一

(Note: As for the land tax in yellow beans, in addition to national expenses, in olden times it used to be commuted to silk, as in the case of regulations for the payment of cotton cloth, ramie cloth etc. It is all right to do it also like this.) (END NOTE)

In the case of swidden (hillsides burned off to plant millet), every year survey the amount of land in kyöng and mu and collect taxes. (Note: In general hillside swidden compared to flatland is slightly more fertile, therefore vagrants compete with one another to rush there.

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At the present time if 1 süng (升) of millet (sok 粟) seed is planted, the land tax will be 2 tu of millet, but the land north and south in nature is not the same. Whether the seed is planted close together or far apart is also different. You can not talke about it uniformly, and you cannot establish uniform grades of land. In accordance with the no of paces and in accordance with the law, permit it to be surveyed in kyöng and mu and its grade set, and with regard to taxes, set an upper limit of 3rd grade and a lower limit of 7th grade. (Subnote too small to read) Only in managing swidden, have not

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registration of names. As new households are established require from them 3 days of labor service. Also for each kyöng of land require 1 man to serve for one day. (END NOTE)

In my opinion swidden agricultured (sanhwa sokchön 山火粟田) ought to be prohibited. Not only are they ponds and forests where vagrants can avoid labor service, but mountains, forests, rivers, and swamps also have their uses. They all should be handled in an appropriate way. If trees do not grow, the animals lose their places, and this also is not the government of a true king. In places where there are narrow strips of land and few fields the local people have their occupations, and even though they violate the hillsides, they can (cultivate) the land perpetually. Outside of these I would hope that the mountains (hills) would all be prohibited from swidden cultivation (burning off of the cover).

Every year at the beginning of the 9th month (according to the seasonal climate) the magistrate will inspect and determine the grade of crop year (yönbun). (Note: Within the district and in the 4 myön (sides?), each will determine the grades.) (END NOTE) The governor will re-inspect and memorialize (kyemun 啓聞) the State Council and 6 Ministries and Seoul magistracy (Hangöngbu) who will consult together and then submit a memorial for the collection of taxes. (Note: For the

swidden 山火粟田  
opposes it  
conservative  
ecology  
environmentalist

山火粟田

啓聞

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three grades of crop year and the quotas of tax see above. For the districts of P'yöng'an province and Ch'öngbuk (North Ch'ungch'öng) and for North Hamgyöng province, reduce (taxes) by 1/3. For ~~XXXXXXXXXXXX~~ in the Northwest extreme frontier and the three adm. towns of Ch'öngju, reduce (taxes) by half.) (END NOTE)

process for petitioning for crop damage tax exemptions.

1:49b

In the case of damaged land (chaesangjön 灾傷田), or land completely uncultivated (ch'önjinjön 全陳田) because of (crop) disease, in both cases allow the farmer (ch'önbu 田夫) to make a report (changgo 狀告). The hyangjöng (鄉正) will personally inspect (the area) and before the 15th of the 8th month will report it to the magistrate. (Note: If the farmer for some reason cannot himself make the report, then the t'ongjang (統長) or ijöng (里正) will make the report. If these two cannot do it, then the hyangjöng (鄉正) may also make the report himself.) (END NOTE). The magistrate (suryöng) will also make a personal investigation to find the truth and report to the governor. The governor will record it and then put the report in the form of an official notice (ib'an 立案) and return it to the magistrate. At the beginning of the 9th month all the figures (quotas of tax?) will be memorialized (kyemun 啓聞) (note: by express post (p'abal 擺撥) (and hyöillyöng (懸鈴 : express communication) (EN). Then despatch a commissioner (ch'agwan 差官) (note: Choose him in advance and wait for the time to send him. Before the harvest is collect divided every province into left and right, and where there are broad fields, divide them into 3 or 4 parts. In everything, (one one of them?), in accordance with present regulations commission the tosa (都事). (END NOTE) ~~in~~ Based on ~~the~~ an examination of the above items, establish a ledger (pu 簿) and certificates (ib'an 立案), then again investigate and memorialize in determining the grain tax (chöse 租稅). (Note: In the case of total damage and total fallow land (ch'önjinjön 全陳田), ~~then~~ then exempt the land from taxation. If over half the land is damaged



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you could still see them, but today there are no more people who raise these markers (p'ae **牌**). Has everything reached this (point)?

(note continues) Some might say that at the present time the

magistrates do not have any idea what the crop year (yŏnbun) system is all about and the lower clerks handle it. They say that even in a bumper crop year, usually the lower-lower (category) is still not sufficient (doesn't produce sufficient crops). The so-called crop damage documents (chaesang munso **灾傷文書**) every year are all recorded in the land registers (yang'an **量案**) in triplicate and made into a ~~xap~~ single document (file) which is sent up to the provincial governor and the Ministry of Taxation. There is no end to the expenses and the officials are consumed with clerical duties. Will your (P'angye's) system also be like this?

I say to this that the documentation for the fall will only involve copying out the records of fallow and damaged land and newly cultivated land, and that is all. How could you have any old matter (a subject of documentation)? This is really an evil of recent times.

It might also be said by some that it really ought to be like this, but in conducting investigations of the land you have to investigate the land registers (yang'an), and the four lines? (saryŏn **四連**) all have to be preserved. Only after that can it be clear and without doubt. When the ~~land~~ crop damage examiner (kyŏngch'agwan **敬差官**) makes the rounds on investigation, ~~he only has~~ this document, ~~then~~ ~~the report suggested by P'angye in his system?~~, then you would always have the problem of corrupt officials defrauding and deceiving the land investigations, wouldn't you?

1:50b

I say to this that when the ~~kyŏn~~ ch'agwan makes his investigations that everybody in the district town ought to come out to wait for him at the district boundary carry <sup>inf</sup> all land registers. At the present time even though (sungsang **勝**) ~~it is better than the above situation?~~

mag. at present  
impossible w.  
crop-year  
ratings; leave  
it to the clerks  
too much  
paper work

this system will  
reduce paper work

P'angye on land reform -108- P'angye surok (kwŏn 1) chŏnje, sang  
 it is recorded and sent up, all the land registers are stored with  
 (missing parts)(hŏch'i **虛置**) in the governor's yamen, and the  
 commissioner (ch'agwan) does not have them with him when he goes. If he  
 were ordered to take them when he want (on inspection), then there  
 would be far too many land registers for the whole province. How could  
 he carry them all? Not only would it be of no advantage, but on the  
 contrary it would cause a great problem. (END NOTE)

Every year make a total accounting for the year of the true amounts  
 of taxes paid for each kyŏng, per each 10 sŏk (~~xxxxxx~~ with  
 a unit of 10 sŏk?) (note: 10 tu is a sŏk, that is a kok)(EN) and  
~~xxxxxx~~ divide up and determine (decide on)  
 a ch'ongsu (**總首**: budget chief, ~~total figure?~~). (Note: In common  
 parlance, a **tiiju** **矣主**) (EN). to be put in charge of collection  
 of taxes. As for the magistrate's expenditures, firewood, fuel, and  
 adult males for ice provision, ~~you~~ do it also in accordance with present  
 regulations. (Note: As in the present time/so many sok (**束**) of straw,  
 (ice provision)  
 so many sok of firewood, and so many names of ice adult-males.  
 Straw, firewood, fuel on prebendial land (sasejŏn) given to princes  
 and merit subjects will all be given to the magistrate (where the  
 land is located). With regard to military garrison, school, and  
 post-station land, then in all of them taxes will be paid to the place.  
**Randies?**  
 Shepherd land (mokchajŏn), hostel land (ch'amjŏmjŏn), and ferry land  
 will all be exempt.)(END NOTE)

it would be all right  
 Some might say, ~~xxxxxx~~ to appoint 1 Ch'ongsu (**總首**)  
 for each 8 kyŏng of land to collect taxes and handle other matters.

I say to this that if it were like this then what was collected  
 on each item would not be the same weight (in taxation). It would  
 be difficult to equalize the remainder (kiryŏng **奇零**), and it would  
 not be convenient for handling affairs.

Some might say that his might be true, but that if at first  
 you have the kyŏl system and continue to use the kyŏl, it is solid.

tax collection  
 officials  
**總首**  
**矣主**  
 (tiiju 矣主)



p.31, 1:51a

刷馬 regular funds

and official horses (swaemal 刷馬) and personal and other matters, in every case expenditures should be calculated (based) on ~~what has been~~ regular funds spent (kyöngbi 經費), and should be carried out in accordance with the regulations for taedong in the capital at present. For details see the hurok (supplementary essay). (END NOTE)

閑戶 idle households for misc. labor service

Those persons without official duties are "idle households" (hanho 閑戶) and every one of (those) han households owed 3 days of labor service per year. (Note: Those idlers and wanderers who do not receive land and do not have their names on the registers are regarded as "idle households" (hanho). Every year the magistrate will inspect the ledgers. Their labor service will be no more than three days. If the number of days is (too) many, then combine (them) in calculating required (service). What this means is that wanderers are lazy and have no steady occupations and are not registered as scholars, farmers, artisans, or merchants, but if they are widows, widowers, or orphans or are sick, then this (above regulation) will not apply to them.) (END NOTE)

4 classes

士農工商

1:51b

Some might say that once you have equalized the people on the bases of land (distribution), then naturally there will be no people who escape labor service, but if an investigation reveals that there are those without official duties (chiksa 職事), then won't the sons and brothers who live together with those who do have labor service be encroached upon, and wont there also be all kinds of evils (from this)?

I say to this that what I call "idle households" does not mean that those people living together with (them, people with labor service) will not be encroached upon. If they are living in a different place with a separate household, then even though they are sons or brothers, they are people who do not have official duties. The ancients saw to it that everybody received land, and they also levied taxes on those that had families. This law was correct in order to support the tree? (support) the land system, and there were no mutual encroachments.

ancients: everybody received land on families

p.31, 1:51b

*misc. labor service should be paid for out of taxes.*

(Note) In my view at the present time miscellaneous service cannot be done without. In every case you ought to have (the costs of) hiring people (kojik 雇直) included in expenses. But the situation in the local districts is such that you cannot be completely without minor functionaries (yög'in 役人) for such things as sending messages and the like. These things are difficult to include completely in (budgeted?) expenses (kyöngbi 經費), therefore at the present time the taedong (大同 ; or in a great equal fashion) (service) is levied (choju 調周) on each household (yönho 烟户, (煙戶)). But at the present time the people in households (yönho) who owe labor service are all people who personally have (received? garbled ~~XXXXXXXX~~ character) land and perform service, therefore they cannot avoid ~~XXXXXXXX~~ double service requirements. My here establishing a tax on idle households (hanho) is not a cloth tax but a labor service requirement, so that not only do people without land have no excessive burdens, but also the officials ~~XXXXXXXXXXXX~~ are able to ~~X~~ levy labor service by this means whenever they have requirements for the (kinds of services, things)(mentioned above).(END NOTE)

For things like dike (building) and the management and repair of things beneficial to the people, and official business (construction), the labor service for this will be that those people who have received land (kyöngbu 頃夫) for every 3 kyöng of land will furnish 1 man who will service 3 days a year of labor service. It will be reported to the governor, and he will inform the magistrate that he cannot arbitrarily levy(labor service). (Note: People who receive land are kyöngbu. For every 3 kyöng of land, they will furnish 1 man. If service exceeds 3 days, then calculate the number of days (required) and require men (to serve) by combining (them) and determining it. If you need 4 days of service, then 4 kyöng of land will together furnish 1 man. If 8 days of service (are needed), then 8 kyöng of land

*labor service requirements*

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*3 days a year for 1 man on every 3 頃*

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will together furnish 1 man. In the case of fractional land (yöjön), combine the mu in a total figure and require (labor service from it).

For taebusa (大夫士 :officials and scholars)(note: oesasaeng 外舍生 are also included in this category), musön (武選), changgwan (將官), kun'gwan (軍官), Ch'ung'diwisa (忠義衛士), and Ch'ungsunwisa (忠順衛士), and all kinds of regular soldiers (chesaek chönggun subnote soldiers who go on duty (as opposed to support phrase too small to read), household heads (hoju 戶主) (next to support personnel) (yöngni-sol 驛吏卒), and clerks who serve the magistrate--all are exempted (from labor service requirements).

外舍生? these categories exempted from labor service

punishment for xs service levies

reduction of labor service for poor crops

(Note cont.) If the magistrate in the slightest levies taxes in addition to regular taxes or arbitrarily requires labor service of the kyöngbu (peasants who have received land), he should be indicted for breaking the law. If the governor fails to investigate, he also will be punished. (END NOTE)

In requiring labor service from the people (cho millyök 調民力, in a good year (yunyön 有年), they will service 3 days, in an average year (p'yöngnyön 平年), 2 days, and in a bad year (munyön 無年), 1 day. During a famine (hyungch'al? 凶札), they will be exempted.

(Note: As for the service of the idle households mentioned above, it ? (those living together with them?)

? mistaken character will be the same, but three men together will service 3 days, or 2 or 1 day. As for the idle households, then every man will service

three days, or 2 or 1 day. If it is a famine year and grain is paid to recruit men (küpsok moim 給粟募人), then it will not be included in this regulations. For details see the article on relief (relief for starvation.) (END NOTE)

(Note) when The ancients when they required the labor service of the

people had 1 man service 3 days a year, but at the present time it

stops like this. Then in accordance with the situation if it exceeds (by)

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well-field model for labor service

one day (the labor service requirement), then it is too severe, and not convenient. Try thinking about this. Generally speaking even though in ancient times (labor service) was 3 days a year, once the well field system was accomplished a land area of 10 li square contained 100 wells (well fields?) and 900 farmers (pu). Of these, 64 wells and 576 farmers paid the land tax, and 36 wells and 324 farmers took care of the ditches (治血). And this system was extended to the whole territory of 100 li square. This system eliminated the furnishing of kyōngbu (頃夫: farmers) (for service) and exempted them from taxes and service, but exclusively required that they be engaged in water control. But at the present time farmers from every kyōng are all liable for land taxes and each takes care of his ditches (ponggu 封溝).

1:52b

pond in some

Moreover in ancient times, the repair of city walls and suburbs and roads were all included in the 3 days of labor service, but at the present time road repair is entrusted to the people for them each to take care of their own neighborhood, and it is ~~is~~ not included in official labor service.

merit system

Generally speaking this law (my law) is in all respects in accordance with the present (situation) and is appropriate, therefore it is like this (the way I have outlined it). Only then does it suit the circumstances, and is still able not to lose the intent of the ancients. If those in charge of the state can not completely restore the ancients ways, then (we still) cannot just record the words of the ancients without investigating the facts and over-using the strength of the people (for labor service), for this would naturally cause the root to be sickened.)(END NOTE)

this method is in accordance with present circumstances

But for large labor service projects like walls and ponds (moats 池), then use soldiers (kunsu 軍士) for service (cho 調). (Note: With regard for this, for preserving the old, making repairs, labor service is not very great, so use idle households (hanho 閑戶) or farmers (kyōngbu 頃夫).

(End of Note)

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extra labor service

Calculate the days of labor service and ~~deduct~~ exclude (deduct) them from training and on duty (military) service (sijo pönsang) <sup>射習操</sup> <sup>試操</sup> <sup>番上</sup>

A memorial ~~must~~ (kyep'um) <sup>啓稟</sup> must be submitted for service to be requisitioned. The governor and provincial army commander cannot arbitrarily levy labor service (cho) <sup>調</sup>. (Note: Soldiers cannot be required to perform labor service except on large projects like walls or ponds (moats). In using soldiers for labor service, only (use) the various kinds of regular soldiers (chesaek chönggun) <sup>諸色正軍</sup>. Calculate the number of days of service and deduct an equivalent time from the on-duty archery and training. In all cases the officials give them provisions. Their support personnel (pobu) <sup>保夫</sup> are not to be put on labor service. Make them help out with cloth (payments) as in the standard regulations. For details, see the article on the military system (kunje). If the governor or provincial army commander arbitrarily levy a labor service, then they are to be punished in accordance with the law against arbitrary levying of labor service on soldiers (tanjo kunbyöng yöl) <sup>擅調軍律</sup>. For labor service on dikes, ditches, walls, and moats, with regard to monks, they naturally ought to go to serve in accordance with regulations, but you also ought to ~~examine~~ determine the number of days (quota). For details, see the article on "sifting out monks? (excess monks?) (sajtingjo) <sup>汰僧條</sup> (END NOTE)

p.32, 1:53a

Regulations (sik) <sup>式</sup> for eldest sons of hereditary (families) (sejök) <sup>世嫡</sup>, people with (important) fathers (yuch'in) <sup>有親</sup>, people with the "protected" privilege (yuüm) <sup>有蔭</sup>, and members of the Loyal-and-Righteous Guards (Ch'ung'ünwi) <sup>忠義衛</sup>, and Loyal-and-Obedient Guards (Ch'ungsunwi) <sup>忠順衛</sup>..:

Recognition of permanent nobility based on primogeniture

-Eldest sons of Hereditary Families (Sejök) <sup>世嫡</sup>: (Note: Eldest sons & g.sons of legitimate wives (chökchang) <sup>嫡子孫</sup> of princes (wangja) and merit subjects (kongsin), inherit (their status, privileges) (se) <sup>世</sup> without limit. (87)

p.32, 1:53a

-the category of important ~~father~~ (or close relative) (ch'in **親**):

(note: ~~anybody in the~~ ch'in (father) is defined here as anybody paternal relative \*

(having a ~~father~~) in the category of kukka tanmyön (**國家袒免**):

degree of mourning for kings) or above; or queen (wangbi), ~~or minor~~ *of the degree*  
merit subject (sogong **小爾功**) or above.

\* (Hanhandaesajön, p.1139, defines tanmyönch'in **袒免親**: as

- 從高祖夫
- 高大姑
- 再從曾祖夫
- 再從高大姑
- 三從祖夫
- 三從大姑
- 三從伯叔父
- 三從姑
- 四從兄弟姊妹

(or = **無服親**: relatives beyond the 5 degrees of mourning)

Or anybody with a relative (ch'in) in the category of a full year of mourning or above (ki **朞**) of the世子嬪 (CP's Queen).

-"protected" privilege (**蔭**): defined as including sons, grandsons, and great grandsons who were eldest sons and of the main legitimate wife of merit subjects and officials of rank 2A and above; sons and eldest grandsons of the main legitimate wife of officials of tangsang ranks and above; ~~tanghwa~~ tangha (3B-6B) officials including

the provincial governors? (chegam **諸監**), the directors of academies? (siwönjōng **侍院正**), the vice commanders of the g various guards (chewi pujang **諸衛副將**, and officials of the State Council, Six Ministries, Censorate (taegan), sijong (**侍從** :king's ~~xxx~~ chamberlains?) and the National Academy (sōnggyun'gwan). (of rank 6 and up), and the

有親

Queen of 5 month's mourning

Palatines of Kings

有蔭  
3 generations  
2 gen's  
1 gen.

p.32, p 1:53a

tosa (都事) and magistrates (suryōng) ~~magistrates~~ (note: the chief magistrate of each adm. town (ūp)), and educational official (kyogwan 教官) (note: yuhak 幼学, kyodo 教導, kyosu 教授) of each province. Tangha officials must have held office for three terms (sango 三考 :i.e. three inspections, once every 3 years--total of 9 years) before the ūm privilege is permitted. (END NOTE)

9 yrs. service for 官下 officials

官 based on talent + merit

wants to restrict 官 privilege to sons only

limited hereditary rights Primogeniture

I submit that at the present time even though the ūm law (chejil: see below 弟姪) extends to sons, sons-in-law, younger brothers and nephews, yet it only allows talented men from among them, and that is all. There is no other matter in particular (that is taken into account?), therefore even though it is like this, you do not know what its advantages and disadvantages (good points and bad points) are. If in fact a law is put into practice which makes it equal, and it is applied to the ~~grant~~ granting of land, then if one man becomes an official and reaches the highest posts (kyōngdaebu), he together with his whole family receives the land of the sabu (scholar-official), <sup>which</sup> if fear that this would not be appropriate with reason. Even in the Sung dynasty where sons (of officials) were appointed, it did not extend to brothers (hyōngje). If you talk about the ancient ~~intention~~ intention of having hereditary salaries (serok 世禄), then it only extended to the eldest son in the main line (sejōk 世嫡) and not to the other sons (chungja 衆子). As for the ~~chejil~~ chejil (younger brothers and nephews? ~~younger~~ nephews of younger brothers? 弟姪), I do not know whether it could extend to them. Moreover if the younger brother had received land, then <sup>does</sup> the older brother alone ~~could~~ not receive it (present situation??). This also does not seem appropriate. ~~I think that~~ When I think of the ancient principle (this seems to) cut it (in two?).

(Note cont.) Some might say that even though the distinction between <sup>ruler</sup> nobility (kun 君) and official ~~is~~ (sin 臣) is extremely severe, the intention that (each of them) from the first should have enough

君 vs. 臣

p.32, 1:53a-b

for one body (person~~s~~) has always been practiced among them (both).

If you talk about the salary system, even though a <sup>rule</sup> ~~man~~ (kun 君)

might have 10 times the salary of a minister (kyöng 卿), the taebusa (officials and scholars) <sup>received</sup> ~~also have never been without their salaries.~~ <sup>these have been earlier when</sup>

How much more so when under the ancient system the gx treatment of

important officials was extremely exalted. At the present time

the ün privilege of high officials does not extend to their brothers,

but the status of ch'in (close relative) of the state (kukka--i.e.

king) ~~extends~~ <sup>is</sup> down to the sogong degree of mourning for queens. Is

this in accord with the ancient principle?

I say to this that the protection law (ümböp) and the state's treatment

of the royal family are the same principle, and that is all. This is

why the ün privilege for members of the royal family stops with the

hyönsön (玄孫 :grandson's grandson, desc. of 4th generation), and

are regulations which <sup>include collateral relatives (like brothers)</sup> ~~there is no leaning to one side (favoritism)?~~. As for the degree

of close relation (üich'in 議親), then this is a separate single

principle. <sup>as for</sup> Subjects (insin 人臣) <sup>the state does not grant them</sup> ~~do not discuss their degrees of~~

~~close relations together with the principle governing the state (i.e.~~

~~the king's relatives?). (END NOTE)~~

-Ch'ung'üwi (Note: Sons and grandsons not the eldest son in the main

line of the royal surname (chongsöng 宗姓) and sons and grandsons

not of the main ~~xxx~~ line of merit subjects are ~~xxxxxx~~ attached

(to this unit).(END NOTE)

-Ch'ungsunwi (Note: Sons of officials of rank 9 and up and of chinsa

degree-holders presented at court are attached to this unit.

The guards (wisa 衛士) of the above two units), whether (legitimate)

[or illegitimate (sööl) are all the same.

In my view, (membership) in the Ch'ung'üwi at the present

time has no generational limit. If it is the eldest son of the

legitimate wife in the main line (chökchang 嫡長) who (is eligible)

hereditarily forever without limit, then it is all right. As for the

國家親屬

royal family  
4 generations

忠義節

忠順節

includes 庶子

limit

rule 君

卿 these have been earlier when

玄孫

議親

人臣

宗姓

衛士

嫡長

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rest, there ought to be a limit on the generation. You cannot have it without limit. It would seem to be appropriate if you limited it to 5 or 7 generations. (END NOTE)

5-7 generation limit

-Quotas of land for military garrison military provision land (yöngjin kunjajön **營鎮軍資田**) and school land (hakchön) in each adm. town.

(Note: For this system see above under kunjajön (military provision land).

Expenses for the feeding and awards for the troops, weapons and military expenses and the like are all to be provided from this.

With regard to school land, expenses for provision of salt to the

yusaeng (scholars), fish, firewood, wine?, lamp oil, expenses for expenses of

guests of the school, ritual convocations of students, and expenses for

books, paper, pens, and utensils, dormitories and shops, will all be provided from this. In providing better treatment by double for this

land, the regulations for crop year and tax collections

for the most part will be for ~~xxxxxx~~ an inferior year (hanyön) (to

obtain a lower tax rate), or will be (registered) as fallow or damaged

land. The same (regulations) will apply to post-station horse land. (END NOTE)

-Naval Commander's Headquarters (Suyöng **水營**), 700 kok of land.

(Note: If it is grade 1 land, then 70 kyöng, for each lower grade add

more land area up to ~~x~~ grade 9 where 350 kyöng of land ~~w~~ (will be

granted). For the t'ongyöng (**統營** : commander of two provinces),

also give additional land grant of 500 kok, making (a total of) 1,200 kok.

(END NOTE)

-For the Ch'ömsajin (**僉使鎮**), 360 kok of land. (Note: If it is grade 1 land, then 36 kyöng, down to grade 9 land, then 180 kyöng.) (END NOTE)

-Manhojin (**萬戶鎮**), 240 kok of land. (Note: If it is grade 1 land, then 24 kyöng, down to grade 9, which will be 120 kyöng.) (END NOTE)

-This follow the present estimated (**擬**) figures for naval forces? (**舟師**). (Note: See military system (pyöngje)) in setting (standard) regulations. If it is quotas of garrison troops (yöngjin kunsu)

School land.

幼生

1:54a

tax reductions

p.32, 1:54a

combined with increases or reductions, then again one ought to say that in calculating the kunjajŏn (military provision) land for the capital troops and togam (kyŏngbyŏng-dogam kunjajŏn 京兵都監軍資田), you also ought to copy this. (Note: Some might say that for military provisions for naval garrisons, it is not necessary to set aside too much land. If you reduce the quotas of land (for this) and set aside and grant fishing weirs and salt flats in the vicinity (of the naval garrisons), then both public and private (interests) will be met (convenienced). This opinion appears to be (right), but it also has something (about it) which is not right. The taxes on fishing weirs, salt flats, and boats, are not the same, some are higher than others. Even if you wanted to distribute (the taxes from this), it would be difficult to keep the quotas (tax quotas) appropriate and equal (uniform chŏkche 適前). How much more so when it would not be the same

1:54b

in surrounding areas (on four sides). How could this be made a standard fixed regulation? Moreover, it is easier to give rise to evils in the fishing and salt administration than in the land system administration. If lords (chu, owners?) are scattered in each garrison (chin), then the collection of taxes is not uniform and people living along the coast will definitely be harmed. That is why the right to levy miscellaneous taxes (chapse) cannot be left to the ~~scattered~~ places (where there are) scattered lords (sanju 散主). (END NOTE)

-for the Governor's Yamen (kamyŏng 監堂), 300 kok of land. (Note: 30 kyŏng of grade 1 land, down to 150 kyŏng of grade 9 land)(EN)

-for the provincial army commander's yamen (pyŏngyŏng 兵堂), 60 kok of land (Note: from 60 kyŏng of land for grade 1, to 30 kyŏng for grade 9)(EN)

-for the ch'ŏmsajin (僉使鎮), 40 kok of land (Note: 4 kyŏng for grade 1 down to 15 kyŏng for grade 9)(EN)

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-for the Manhojin (萬戶鎭), 30 kok of land (note: from 3 kyöng for grade 1 land to 15 kyöng for grade 9)(EN)  
prov.

(Note: For the/military commander's yamen (pyöngyöng), you have your basic grant of/provisions (by) the military support personnel (kunbo 軍保, an amount which is extremely large and is sufficient for paying food and rewards ~~for~~ etc. for the troops. ~~It~~ This (this provisions for yamen land grant) only supplements the cost of providing weapons, therefore only a small amount of land is stipulated. However, compared to the provincial navy commander's yamen (suyöng), it would seem to provide a surplus. Both the yukkun (army) ch'ömsa (敎使) and manhojin (萬戶鎭) are also like this. If you do have a case where there is (panggün--interference, obstruction of the military) because of additional forces and you do not have (enough) support rice, then for these places you ought to order the release of grain from state reserves and also provide more for the granting of food for the troops.

In the regular local districts (chu-gün), you do not establish military provisions land (kunjajön) for such things as food for the troops and awards, and weapons. If the ever-normal grain and cloth should be reduced, and if grain loans (hwanja) have not yet been abolished, then the mogok (wastage surcharge on loan interest?) should be sufficient for meeting these expenses. This is because each of the military garrisons has completely been allotted military provisions land, but ~~the~~ each of the administrative towns have their basic reserves from which(?) it calculates reductions (hoegamja 會減者). Each of the military garrisons has a standard quota (of troops), but ~~the~~ each of the administrative towns (districts, kag'üp 各邑) cannot have fixed quotas.) (END NOTE)

use of loan interest

p.33, 1:55a

-for schools in pu and chu, 480 kok of land (Note: from 48 kyöng of grade 1 ~~land~~ land to 240 kyöng of grade 9 land)(EN)

p.33, 1:55a

-for schools in tohobu, 370 kok of land (note: from 37 kyöng of grade 1 land to 185 kyöng of grade 9 land)(EN)

-for schools in kun, 260 kok of land (note: from 26 kyöng of grade 1 land to 130 kyöng of grade 9 land)(EN)

-for schools in hyön, 150 kok of land (note: from 15 kyöng of grade 1 land to 75 kyöng of grade 9 land)(EN)

(Note: The present pu-ju ought to be changed to Taebu(大府都護府), and tohobu ought to be changed to pu. For details see (the discussion) of the local government system (kun-hyön), and also see the article on the school system (hakche).)(END NOTE)

-in all the above cases (take land) from the vicinity of each. (Note: First use up (the land) received by the garrisons and schools? (kyo), and only then extend it to other lands.)(END NOTE)

In delineating and determining the boundaries, you cannot divide (land grants) into two places. Furthermore do not move, increase, or decrease (the land

allotments) on the grounds that some land is fallow and other land is cultivated. Every year the magistrate will have (everything) done

the same, and other (?) (will go to?) the land and investigate and set the degrees of crop years and damage and calculate the no. of

kok in accordance with whether the official taxes are light or heavy. and transfer and give (land) belonging (to certain yamen, agencies).

Whenever land is collected or given out, the magistrate will personally go to supervise the grant. As for the basic quotas

for the year (kinyön wönsu 其年元數) and the expenditures for various items, every four times (every one of the four seasons?)

each of the lords (chu 主) (of the land) will make a report to the governor. (Note: Expenditures of schools will also be reported.).

The provincial army and navy commanders will also every year make a complete report to the governor, and the governor will submit a

memorial (kyemun 啓聞) including (these figures) together with the expenditures of his own yamen.

1:55b

p.33, 1:55b

abolition of yamen colony land

-In addition to this the colony land of all the yamen at the present time will all be abolished.

-regarding the requirements for the T'aehak (national academy), Chunggak (middle school) and sahak (four schools) in the capital will be provided for out of grain transport taxes. The expenses for the provincial yonghak (堂学) : schools in the towns where the prov. gov's yamen is located?) will be provided for out of stored taxes, and land grants will not be set up (for these costs).

-hemp land (majön 麻田) and Sung'üijön (崇義田) allotted ritual land, 80 kok of land. (Note: In addition establish 20 Suhogun (守護軍) each of whom will receive 1 kyöng of land and will be exempted from support cloth taxes.)(END NOTE)

(Note: Since the Sung'üigam (崇義監) is already regarded as a rank 6 post, then it ought to receive rank land (P'unjön). In addition, the Sung'üigam in addition has salaries. With the salaries that go with a given rank carry it out in accordance with regulations for salaries for incumbent officials and exempt (them) from taxes.

The same goes for the affairs of the Sung'ingam (崇仁監) at Pyöngyang. ~~This~~ This (provisions) is only because through ten thousand generations in our Eastern Country we repay ~~the~~ (through) rituals

(the benevolence of) Kija, and we ought to pay homage to him just as we do to Confucius (puja 夫子). These expenses should be paid from (ordinary) revenues (cha kyöngbi chibi 自經費支備); and not by establishing separately ritual land.)(END NOTE)

- Some feel that if these various types of land (chejön 諸田) each have (separate) names and designations (myöngsok 名屬), then in the most inconsequential cases you will not be without the evil of inequality and lack of sameness (uniformity) in what each of them receive. The best thing (they) say would be make people's land equal (kyunjak minjön 均作民田) and not establish (separate) categories of land (myöngsok). (They say you ought to) survey and determine ~~such~~

12  
12/2 田

1:56a

Kija  
rituals to Kija as well as Confucius (proto-nat'l)?

objections to subc. types of 諸田

p.33, 1:56a

and use of single funding from tax revenues.

the amount of rice that has to be used in each place, and then determine grades in accordance with whether the crop year is superior, average, or inferior, and then grant rice to be expended.

This opinion was originally that way (OK), (koyön 困然), but if you must have special requirements from post-station and ferry land, then even though you might eliminate these types of land, you would still have to have the distinctions indicated by their (separate, special) names (myöngsaek 名色). In addition, all these types provide for special needs outside of regular materials (food, 料). (Note: The officials and soldiers of the military garrisons (yöngjin) are already provided with regular salaries, but it is difficult to assign quotas for such things as weapons, (banquet?) food provisions (hoch'an 搞饗), and archery practice awards, etc. The quota students of the schools (hag'aek yusaeng 学額儒生) already have standard provisions, but it is difficult to set quotas for official expenses and needs.) (END NOTE)

If at the present time we set quotas, then in case of a disaster or damaged crop year, there will be great shortages in national accounts and it will be difficult to make this (kind of) regulation permanent.

1:56b

Even though in name you have separate titles (myöngsaek), and the agencies (the land) is attached to just gets to expend the income (from such lands), but the grade of crop year, (assessment) of crop damage, and the receipt (of taxes?) and other matters are all controlled by the pongwan (本官) : official on the scene, official in charge of the agency?, magistrate?. (If this is the way it is done), then there shouldn't be any particular evils arise and the said agencies which to which (nominally the lands) are attached can also make plans in accordance with bumper crop years or famine years. (Note: Even though the income during a year of crop damage is small, you can also allocate surpluses from bumper crop years for what you need.) (END NOTE) (In this way) both public and private interests are accommodated.

believes that magistrates will control the 3th A and prevent autonomy central control via magistrates to prevent descent.

p.33, 1:56b

I once studied the Chou-li, and it also had separate categories (and titles) nyöngmok (名目) for miscellaneous lands (chejön 諸田). In general from the prax logic of the situation (sari 事理), it ought to be like this.

(Note: If you have disputes between the bureaus or agencies (to which the land) is attached over the grade of crop year, whether it is too light or too heavy, then in accordance with the regulations for sasejön (賜科田; prebendial land grants), all taxes from the land in question

will be collected by the (magistrate) of the district town, and (the agency) will be granted rice and beans in exchange from the district town granary.)(END NOTE)

- Allow people to leave villages in narrow places (where there is little land?) and move to wide villages (where there is plentiful land).

(Note: The term, narrow (hyöp 狹), refers to places where there is little land but large population. The term, 'wide villages' (kwanhyang 寬鄉), refers to ~~tax~~ places where there is a lot of land but few people.)(END NOTE).

As for those people who seek to move to villages with empty fields, those who leave their homes (and move to places) more than 500 li distant will be granted tax exempt status (pok 復) for 5 years (note: exemption from both land tax and military service). Those who move more than 1,000 li will be granted tax exempt status for 8 years. (Note: Those people who move will report to the official or agency where they live who will grant them a certificate (ib'an 立案) which they will turn over to the place where they arrive. After having made one move, they cannot move again.)(END NOTE)

- Those people who ought to be exiled for crime may also be transported to empty fields, but people who are transported for crime will only be allowed to receive land. They will not receive a exemption from taxes (pongmyön 復免). (Note: Some might say that at the present time those who are exiled for crime take along many (of their family) for one or two years and then return (home). How about ~~that~~ doing it like this?

*Chou-li  
Wisdom of Chou-li  
Confined by logic  
magisterial control*

*suggests may  
can even collect  
taxes as on  
prebendial land  
and allocate amt. to  
open claims product  
of land.*

*encouragement  
of migration from  
labor surplus to  
labor short areas;  
incentive: 5yr. tax  
exemption (8yr)  
move only!  
re-registration!*

p.34, 1:57a

*resettle  
criminals*

法 31

p.34, 1:57a

I say to this that among the ancients laws were simple (straightforward)

and well regulated (kanjŏng 簡整), therefore when people

violated the laws seriously, their encouragements and penalties, their

rewards and punishments were all in accordance with sincerity and truth

(sŏngsil 誠實)\*. Unless they committed serious crimes, they were

xxx from the first not exiled. If they ought to have been exiled,

then it was ordered to exile them and fix a residence (in exile for

them). Not only was the crime punished and their minds changed (transformed),

but also it was caused that they were always able to follow their

occupations. In later generations government became bothersome

and the people scattered. The people found it easy to violate (laws)

and also were lightly exiled (exiled on flimsy grounds) and several

times pardoned. This was the same as child's play when children

run back and forth, and in every case they lost their places (lost

permanent residences and occupations), and in general caused ~~xxxx~~ them

to lose permanent (stable) minds. \* How could this be called law?

If the grand root (basis) is once established and all matters are

handled in accordance with truth (sil, facts), then these kinds of

things will also be such that what ought to be will be obtained.) (END NOTE)

On places on mountains and hills that can not be cultivated, allow

residing people/nearby and near them to make gardens, seed trees, raise mulberry

bushes, varnish trees, ~~xxx~~, bamboo and fruit trees and do not tax them.

(Note: As for fruit, then ~~the~~ the most important ones are dates (jubes 棗),

chestnuts (栗), (柿), pears (梨), juniper seeds (柏子), etc,

so divide (the land) up equally for making gardens (arbors). Land w that

is seeded in trees, allow it to be inherited by sons and grandsons.

As for flat fields that can always be cultivated, then even though,

lacquer, varnish, and fruit trees are there, in accordance with

(regulations for) normal land divide it into kyŏng and collect taxes on

it according to the grade in grain or cash.) (END NOTE)

make clear rewards & punishments!  
make the punishment fit the crime

punishment for purpose of rehabilitation!  
-so, recettle them on land against light punishment &

encourage residing - mod. of fruits + nuts, no tax.

2 generation inheritance of arbor land

簡整

誠實

楮

棗

栗

柿

梨

柏子

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- As for those people who you are not to tax (mulseja <sup>勿稅者</sup>), there should be no levies of any kind placed on them (ilch'öl mulchöng <sup>一切勿征</sup>). If some of them should have places planted in trees, then from time to time officials or bureaus levy taxes on them in kind--in any cases like this (such officials) are to be regarded as breaking the law. (wangböp <sup>枉法</sup>).

1:57b

-As for land which is mt or forest or firewood and grass land, and land in common ~~use~~ (use) by the masses along the sea, swamps, as fishing (weirs) or salt flats, give them to the people as (öp <sup>業</sup>:hereditary grants?). (On such lands) you cannot ~~have~~ occupancy? (<sup>不得有占斷</sup>). (Note: Only in the case of prohibited mountain areas (set aside for the purpose of) nurturing wood, then can you fix (establish) a mt. guard? (sanjik <sup>山直</sup>) and in accordance with law prohibit them (from using such land), and that is all. In the case of ~~xxxxxx~~ fishing weirs and salt flats on the seacoast or in swamps, you give ~~it~~ it to the people for their profit and only collect taxes on it in accordance with law, and that is all. Each of the government bureaus or the various palace households and the influential magnates may absolutely not request official certificates to take over the land (chölsu ib'an <sup>折受立案</sup>) in order to occupy it as (land)lords (chujöm <sup>主占</sup>) and take control of the profits (for themselves).

According to the Koryö dynasty system, land for firewood was graded and received according to rank, and in each case (the land) had its kyöl (assessed quantity, area?), but this type of land was basically different in nature from ordinary (farm)land (we) ought not (do it) like this. We ought to make it public (land) and not prohibit (the people) from using it in common for herding (animals)& cutting firewood.

(END NOTE)

We should abolish all such (types of land) as fishing weirs and salt flats in the outside parts (provinces) occupied (sojöm <sup>所占</sup>) by the palace (noble) households (chegungga <sup>諸宮室</sup>) and upper official (agents)

cannot allow occupancy or control by <sup>(?)</sup>  
官民  
官民

set aside fishing weirs + salt flats for the people; prevent taking it over.  
官民  
(cf. TWG)

Koryö system opposes granting of wooded land - keep it common land!

abolish palace estate lands!

諸上同

官衙

道掌 sic? 導

p.34, 1:57b  
vs. tojang +  
stewards

There is no end to this evil. The (stewards, agents) that they send that are called kangwan (監官) and tojang (道掌), come and sit ~~xxx~~ (preside over) each of their places where they cruelly tyrannize the ~~xxxxxx~~ fishermen so that there is no order (and law) in the extreme. The number of those who left and gave the places belonging (attached) (to them to these agencies or palaces) are very few, but the ~~xxxx~~ seizure (of their property) by the influential was not only robbery, (but it also caused) the people of the seacoast to scatter and for mores and customs to be in disarray.

1:58a

If princes and princesses have been given adequate salaries, then we ought to abolish forthwith their occupying ~~xxx~~ of other (lands) for their profit and other matters, and give all of it to the people for their occupations (livelihood), and have them pay taxes to the Ministry of Taxation. And order the district magistrates to collect the taxes in accordance with regulations. (Note: If the magistrate (pon'gwan 本官) levies extraordinary taxes, then ~~he~~ in accordance with regulations for unauthorized collections on land grades, in all cases for the (collection) of even one hair and up, he will be guilty of violating the law. As for misc. taxes on salt and iron, they will be (handled) the same as this.

deplores nobles + magnates seizing land  
wrote along seacoast

In recent times the evil of the nobles ~~xxx~~ and powerful seizing profits (occupying land to take a profit) has gradually become extreme so that even the clerks and local magnates are all doing it. It is even worse in the seacoast fishing grounds, where with certificates (ib'an) they arbitrarily claim to be lords (chu) of the land, and the fishermen are left without a place to put their hand. It is necessary to grant additional private taxes, and only after that can they (we?) obtain (kyölchön? 結筭). Everyone who acts this way will be indicted for crime under the law.) (END NOTE)

objection

Some might say that the palace families and (capital) agencies at present all have firewood land. If you abolish them, then they

P'angye on land reform -128- P'angye surok (kwön 1), chönje, sang will not have anything for palace expenses, will they? I say to this that the palace families are already given adequate salaries, and also they have royal prebends (sase 賜稅) which enrich them to an extreme. What fear is there that they will be lacking in firewood?

✓ funds for the purchase of rice

As for the capital bureaus, they also are provided with equivalent amounts of rice (kami 價米) issued from kyöngbi (經費: regular expenditures) for firewood, charcoal, candles, etc. for their yearly regular expenditures, so that naturally we can take these measures.

Commons

Says the 果料 of Koryö in contradiction to ancient systems

Lands for gathering firewood basically ought to be shared in common by the people so that they can get material (what they need). They should not be divided up for occupancy (chöm) for people to arbitrarily take their profits. The sikwa (果料: grades of firewood land) in Koryö times were indeed not the intention of ancient systems. If we were to allow the calculation and granting of limited areas of mt. forests and trees, then how could we clearly set boundaries?

It would open the way to evils of trespass and disputes and promote the custom of people yielding and seizing (each other's property). Nothing would be worse than this.

can't survey + regulate forest land; leads to disputes

- For quotas of various types of artisan gukkun (kongjang 工匠), sedentary and traveling merchants, and shops (公廊) (that is, market shops, sijön 市廛), boats, iron smelting, fishing traps, and salt flats, in each case draw up a file and register for all establish regular taxes. (Note: As for such things as artisans, merchants, boats, fishing weirs, iron smelters, fishweirs, and salt flats, change the ledgers every three years and deposit them in the Ministry of Taxation, the province, and the administrative town. As for artisans and merchants who only have their exclusive occupations, then record them in the ledgers and collect taxes (from them). As for those people whose basic occupations and duties are as farmers or soldiers, then even though temporarily they might make something with their hands or at times engage in trade, do not treat them as artisans or merchants. As for people

distinction between peasants + artisans + merchants

p.34, 1:58b

*punishment of officials for failure to make distribution reform payments to art. + merchant*

P'angye on land reform -129 P'angye surok (kwŏn 1), chŏnje, sang who ought to be artisans and merchants but who are hidden and lost the law (from the registers), it is the same as/for people hidden from the household registers. Those magistrates and ijŏng (里正) who fail to investigate will be (prosecuted) according to the law for those who cause omissions from the household registers. Those people who knew of the situation and were in it with them, will be regarded as (having violated) the same crime as the person who violated the law. As for such things as iron smelting, boats, fishing weirs, and salt flats, establish registers and tax them. If they are destroyed or abolished, then the district town will report it and exclude the taxes. In accordance with the regulations for newly reclaimed land or totally uncultivated land in the land system, if there are those hidden from the registers, they will be (treated) the same as those who hid land. As for officials who confiscated the profits (from this), such as magistrates, hyangjŏng or ijŏng or their equivalent, they too will (be indicted with) the same crime. (Subnote: As for iron smelters, boats, fishing weirs, and every site (chwa 坐) will be regarded as equivalent to 1 kyŏng of land (under the law).) If you have fixed artisans attached to capital bureaus or garrisons or district towns in the provinces, they too will all be registered in the said ministry. Except for the fact that their taxes will be exempted and not sent up (to the capital, the agency).) (END NOTE)

*guild? za?*

*artisan or merchant tax*

p.35, 1:59a

The taxes on each type of artisan or merchant (note: that is the present artisan cloth tax (chang'inp'o 匠人布) will be 1 p'il of cotton cloth per year. (note: 1 p'il of cotton for every man, or 120 mun of cash. This then will be the personal service tax (sinyŏkse 身役税). Irrespective of whether in the capital or provinces, whether a person who has received land or not, it will be the same for everyone. In the case of artisans, if they are to perform official labor service (kongyŏk 公役), then calculate the number of days of service and register

p.35, # 1:59a

*compensation for my service*

reduce it from their taxes. For ~~my~~ 10 days of labor service, completely exempt their 1 p'il tax. For more than 10 days, then in every case given them grain (yo 料) and compensation (ka 価). The regular artisans of each yamen will be exempted from taxes. They have their regular provisions (sangp'um 常餼). According to the national system, private slaves are not registered ~~xxxxxxx~~ on the artisan registers (kongjang'an 工匠案). (As for them), also you can in accordance with them see that they have no official taxes.)(END NOTE)

According to the dynastic law codes (taejön) there are differences in degrees in the grades of artisans and the taxes collected (from them), and I do not know how these divisions into grades were made. If

persons with technical skill or perhaps those who make heavy utensils were given the highest grades, then these two types of people ought to be encouraged, and they ought not to be taxed heavily. In general, *to 抑之 reduce their income not (cut off?)*

*light taxes on skilled craftsmen double profits from skill!*

artisanship is not a matter of hard labor, there must be technique and skill, only after which can you obtain double profits. ~~There has never been a case where labor was graded among the people and skill was the same among the masses and profit alone was large. (??)~~ One ought

to fix taxes in general uniformly, but those with the greatest skill should be exempted from taxes. (Note: such as makers of bows and arrows, guns and swords, armor, books, ink, pens, carvers, makers of musical instruments, makers of fans, silk who are able. The code (taejön)

holds that artisans in the capital are also taxed, but at the present time the artisans in the capital are all without regular taxes. It is only that when officials have labor service (they need) under the pretext of being ~~theyxxxx~~ called up for service when it is requested, they provide a small payment (to cover) the labor service. In the provinces, irrespective of whether there is a (legal) tax or not, directly in accordance with

1:59b

permission (for an official request for service), they are forced to go on service, and that is all there is to it. If official yamen are already like this, then powerful households and yangban also

follow along and emulate this. The compensation is not what it should be,

and this is why artisans still fear that their technical skill may

be heard of by others. And this is why the arts (100 arts) are

without order and are bad ~~and~~ and not well made. Because of this

it has become an established custom throughout the country, so that

everybody in his mind and eyes does not again? know what is the reason

for the roughness and crudity (of the workmanship). (END NOTE)

I also submit that artisans and merchants must be treated

no differently from scholars (sa) and peasants. It is only that \* if

there are too many people in (these) occupations, then it will do

harm to agriculture. If there are too many, then increase their taxes

in order to reduce their number? (抑之). If there are too few of them,

then lighten their taxes in order to open up the path for the circulation

of (their) goods. (Note: That is to say at the present time goods well made

made in this country are not fine goods, and they do not circulate.

That is why \* (the taxes) should be lightened.) (END NOTE)

I also submit that Huan T'an (桓譚) of the Han dynasty said

that Kao-ti prohibited men from (having) two occupations, and

prohibited merchants from holding office. It was the ancient way

not to allow the people to have two occupations. (Note: The holding

of two occupations really ought to be forbidden, but if you want

some people to be allowed (to do it) while you prohibit it, then even

though you have severe laws, it cannot be done. If the land system

is once put into practice and the schools are in good repair (well

taken care of), then the four (categories) of people will have their

fixed occupations. Once they have fixed occupations and no burdens to

impose upon them and equality in making them secure, then naturally

they will be able to enjoy their occupations and use all their power, and

depletes artistic service on artisans:

Arbitrary taxation of artisans causes them to hide their skills

A cause for crude workmanship.

equal treatment for artisans. BUT limit their nos.

control the supply of arts ans + merchants by regulating taxes on them for present, to lighten taxes + increase their circulation

stick to 4 occupations but provide subsistence

fiscal policy to regulate no. of merchants

抑之 折?

Conf: Key expression

p.35, 1:59b

P'angye on land reform -132- P'angye surok (kwön 1), chönje, sang through the generations they will not move (change occupations).(END NOTE)

1:60a

For iron smelters and brass smelters, the tax will be 1 p'il of cotton cloth per year (note: the payment of cash in substitution is the same as below). Every p'il of cotton cloth is equivalent to 120 mun of cash. In what follows every case will copy this. If it is in basic produce (raw ore?) then pure iron, 10 kün, and in brass, (blank) kün. (END NOTE)

For iron casting (chuch'ölya 鑄鐵治), for every caster, 1 p'il of cloth in the spring and 1 ~~xi~~ p'il in the fall.

*iron smelter tax*

For pig iron smelters (such'ölya 水鐵治), large smelters, 2 p'il of cotton cloth in the spring and 2 p'il in the fall.

-for middle size smelters, 1 p'il and 1/2 in the ~~fall~~ <sup>spring</sup> and 1 1/2 in the fall

-for small smelters, 1 p'il in the ~~fall~~ <sup>spring</sup> and 1 in the fall

~~xx20x~~ 20-25 men make a large smelter; 15 to (20) men make a medium smelter, and 14 or below men make a small smelter. x

(Note:According to the old regulations, in Hwanghae, Kyönggi and Ch'ungch'öng provinces, the iron casters paid a tax, 100 kün (catties) for every large pig iron smelter, 75 kün for medium sized smelters, and 50 kün for small smelters, and cloth or cash was not collected. It would be all right ~~is~~ also to do it like this. )(END NOTE)

1:60b

(Note: I submit that according to the law code (taejön) every smelter of iron or brass paid 1 p'il of pure cotton in the spring and 10 tu of rice in the fall per smelter. Iron casters paid 1 p'il of cotton cloth in the spring and 15 tu of rice in the fall per smelter. Pig iron workers in large smelters paid 1 1/2 p'il of <sup>8 tu</sup> cotton cloth in the spring and 6 sök/of rice in the fall; for medium sized smelters, 1 p'il of cotton cloth in the spring and 6 sök 2 tu of rice in the fall; for small smelters, 1 p'il of pure cotton in the spring and 4 sök 6 tu of rice in the fall. It would seem that the personal labor service tax of the workers was included in this, but at the

p.35, 1:60b

complain that personal labor service tax too heavy on iron smelters  
fix regular taxes + prohibit extra levies

present time I hear that it is said that there is a separate collection of personal labor service cloth tax, but I fear that this is too heavy ( a tax.) END NOTE)

Once taxes are established on iron smelters then there should not be additional land levies on the places where iron is produced. That is all present levies will be abolished completely.

The above covers taxes on smelters. As in the case of the fact that there are taxes on land these are personal labor service taxes (note: that is, cloth taxes on the above artisans), so that it is the same. Other artisans are not included in these figures. Taxes on salt flats, fishing weirs and boats will all copy this. (Note: As for other artisans such as (? 籠匠), they will only pay personal labor service cotton taxes and no special (籠匠實稅) tax.) (END NOTE)

2A?

guild?  
- For sedentary merchants (chwagu 坐賈), every man will pay 1 p'il of cotton cloth per year. (commuted to cash).

p.36, 1:61a

- Taxes on public shops (kongnang 公廊) (note: that is, the sijön 市廛), are 2 tu of rice in the spring and 2 tu in the fall per kan.

(Note: Payment may also be commuted to cash, every tu of rice is equivalent to 20 man of cash. All following cases will copy this (regulation.) (END NOTE)

- as for the land sites for the public shops (kongnang), 6 paces (po) north and south and 10 paces east and west will make 1 seat (chwa 座), which in common parlance is 1 kan (間).

(Note: Even though the law code (taejön) stipulates taxes for the public shops (kongnang), yet at the present time there are no regular taxes for the market merchants (sigu 市賈) and public shops (kongnang). Misc. labor service for royal envoys, ritual matters, ice storage and the repairs are all requisitioned in accordance with the situation.

How can you not restore fixed taxes? (END NOTE)

- Mencius said: If you do not tax the shops in a market and if the

at present, no regular taxes on shops, only ad hoc taxes. Bad.

(licensed)

p.36, L;61a

an law does not (provide for?)/shops, then the merchants in the world will all be happy and will want to store (their goods) in the market.

(市廛而不征，法而不廛，則天下之商皆悅而願藏於其市)

Chang Tzu (and) Hsieh? Tzu (張子解子曰) said: "If you tax

the shops in the market place but do not tax their goods; then

you might control them by the method of market officials, but do not

tax their shops. If you have many people "who chase after the branches"

(engage in commerce), then suppress ~~the number of shops~~; if you have

a few people (who engage in commerce), then it is not necessary to have

(licensed) shops. (chōn 廛). *shop site tax*

Because of this the tax on the public shops (kongnang) ought to

be made the law.

- Itinerant merchants will be given an official <sup>license</sup> document (kongmun 公文)

every year. (note: that is to say, a passport, ~~non~~ <sup>張引</sup> nōin),

and they will pay 1 p'il of cotton cloth in tax. (Note: Every man will

pay 1 p'il of cotton cloth, or may commute it to cash. This will be

the same for everybody irrespective of whether in the capital or

provinces, whether he has received land or not. The license (kongmun)

will be like the regulations for licenses (kongmun) for boats at the

present time, and all of them will have the residence, appearance, age

(of the individual recorded on it) in order to prevent forgery. If

it is a large merchant operation transporting goods a great distance

with many people, then taxes will be paid in accordance with the no. of

people.) (END NOTE)

There will be customs barriers at important points on the road.

Ferries, bridges, military garrisons and post-stations will be

inspected regularly, which is basically the way the king's system is.

Only after this is done can this law be carried out right. (Note: At

the present time the customs barriers in our country are without

(gates? are not open?). Roads, ferries, and post-stations are also in confusion

light taxes on shops

control merchants w. licensing only if there are many of them

license itinerant merchant

need for regulation of transfer points on transp. network

shop site tax

公文

張引

廛



p.36, 1:61b

and are not inspected. This also ought to be fixed in accordance with what is right.)(END NOTE)

I submit that the law code (taejŏn) provides for the granting of passports (noin) for land merchants, and collects taxes on the basis of (the no. of) months at the rate of 8 pieces of paper money (chŏhwa 楮貨) per month. But at the present time agriculture and commerce are in confusion and people do not have fixed occupations, therefore it is said to be like this. If the four (categories) of people each have their job, then there ought to be fixed taxes during the year, but among (the people) it depends on the person whether he is long or fast, diligent or lazy.

*Confusion  
need to settle  
people in  
occupations*

1:62a

Mencius said: the government of King Wen was great. He inspected the customs barriers and markets and did not tax them.

(Note: Kwan means the customs barriers along the roads, and si (markets) means the markets in the capital and adm. towns. The clerks in the customs barriers and markets in the towns investigated differences? and did not levy merchant taxes on the people.)(END NOTE). He also said: "If the customs barriers are kept under surveillance and not taxed, then all travellers throughout the empire will be happy and will want to go out on the roads.

In general if the travelling merchants once pay regular taxes to the official agencies in their home places, then the places where they pass through and arrive at will only maintain surveillance and make inspections of passport/licenses (mun'in 文引), and ought not to again levy taxes (on them). (Note: At the present time the governor's yamens of the two northern provinces, Tongnae and other places, and travelling merchants of the capital and provinces who go out (to?)(from?) these places, then whether or not they have passports, you do not ask them, but customarily have them pay a cloth tax...(END NOTE)

*Opposes  
transit taxes  
& customs  
barrier taxes  
on itinerant  
merchants*

As for boats, give them a license (kongmun) (公文) every year and

p.36, 1:62a

and collect taxes (on them). (Note: The licenses will also be like the present regulations. They will record the name of the lord (owner), his residence, the size of the boat in length and width in feet, in order to prevent falsification (forgery).)(END NOTE)

-Large size seagoing ships will pay 6 p'il of cloth (or commuted into cash).

-the next size of large ship will pay 5 p'il of cotton cloth.

-middle sized ships will pay 4 p'il of cotton cloth

-the next size of middle-sized ship will pay 3 p'il of cotton cloth

-small ships will pay 2 p'il of cotton cloth

-the next size of small ship will pay 1 p'il of cotton cloth

(Note: In addition to this basic tax such things as land taxes on fishing grounds, and miscellaneous levies will all be completely abolished.

If (the ships) are commandeered for official use, then calculate it and make reductions in the taxes. If it is greater than the tax, then in accordance with regulations pay them a fee.)(END NOTE)

-large sized river boats will pay 3 p'il of cotton cloth

-middle-sized river boats will pay 2 p'il of cotton cloth

-small-sized river boats will pay 1 p'il of cotton cloth

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(Note: If you are talking about the boats presently on the Han River, then those that go to Haeju will be regarded as big ships. Only those that go on the surface of the river can be regarded as middle ships or below.)(END NOTE)

of large size  
Seagoing ships/are made 60 feet long, 22 feet wide at the waist or bigger. . .; second class large ships are 53 feet long and 19 feet at the waist; middle sized ships are 46 feet long and 16 feet at the waist or larger; 2nd class middle sized ships are 39 feet long and 13 feet at the waist or larger; small ships are 30 feet long and 10 feet at the waist or larger; second class small ships are 20 feet long and 6 feet at the waist or larger. (very small boats and houseboats not included.)

*elimination  
of irregular boats*

x 1:62b

p.37, 1:63a

On the Eastern Sea the system of large and small boats is different, so one ought to calculate them again ~~xxxxxxx~~ and set standards.

~~Charge~~

-for ~~xxx~~ river boats, ~~xxx~~ large ships are 62 feet in length and 11 feet in width at the waist or up; middle sized boats are 50 feet in length and 9 feet ~~xx~~ at the waist or up; small boats are ~~8~~ 38 feet in length and 6 feet at the ~~xxxxxxx~~ waist and up. (Very small fishing boats not included). Boats of ferry stations are ~~xxx~~ all exempted from taxes.

-The above ocean-going boats that pay taxes of from 1-6 p'il per year, as for them the present fishing grounds taxes, and all miscellaneous levies will be completely abolished, and (in place of them) this regular tax will be established. At the present time the seas that the boatmen

fish all ~~xxxx~~ are taxed, and these taxes are called "fishing grounds water tax" (ŏjang suse <sup>魚場水稅</sup>). If they catch the stone-head fish (sŏksuŏ <sup>石首魚</sup>: chogi or porgy, sea-bream), then they pay the stone-head fish tax. If they catch the herring (ch'ŏng'ŏ <sup>青魚</sup>), they pay the herring tax, and for (other kinds of fish listed here) (min'ŏ, chig'ŏ, soŏ, etc.) they all have taxes on them. If there are places where

(these fish are caught), then taxes are collected in accordance with the variety (of fish). Taxes are either paid in kind or in rice or cloth, and a supervisory official (kangwan) will ~~xxxxxxx~~ either tax

the taxes as the fish are caught from the sea, or he will grant a fishing waŏr (area) ~~xxx~~ sign (boundary?), appoint a harbor guard (p'ojik collected at one time) who will collect them. What is ~~xxxxxxx~~ will not be below

1:64a

the standard number of tong of cloth (50 p'il make a tong), and every time ~~w~~ it will be like this. (Note: At the present time the porgy tax (sŏksuŏ) on large goats is 6 tong of porgy. Every 1,000 fish makes 1 tong. If among this you have royal tribute (ŏgong <sup>御供</sup>) of 1 tong, then they have to catch 4-5 times that much, or as much as a dozen tong.

There is also a salt levy ( <sup>外鹽</sup> ) of 4 tu, and also a cloth gratuity

?

<sup>鹽</sup>

p.37, 1:64a

of 40-50 p'il. The herring tax on large boats is 18 tong, and every 2,000 fish is regarded as 1 tong. In various places (the catch?) is stolen and taken (away), so it comes to 40 or more tong (that the fishermen have to catch?). As for the ~~other~~ taxes on other types of fish, either they are paid in kind or in cotton cloth. Even though it is difficult to establish a general standard, still it will not be far from this.) (END NOTE)

*tax on fishermen*

When the boatmen pay everything (in taxes) and have nothing left, then perhaps it is called lending (?) in order to benefit them?

In general having no prohibitions on weirs and pools is an ancient principle. If you have a personal labor service tax, then you also have a boat tax, but to also go on to tax the oceans where the men fish, how is this the way to benefit the people? How much worse is it when among them there are rapacious officials and corrupt clerks who take advantage of the opportunities to rob (the fishermen), ~~xxxxxxx~~ no different from stealing from them. They even go so far as to levy a tax on the places where the merchant ships pass by or stop on the pretext that it is a land tax. That is why the ~~xxxxxxx~~ boatmen's households wherever they go are taxed and they cannot endure the difficulty. And that is why I have ~~xx~~ calculated and set boat taxes and eliminated ~~xxx~~ completely all miscellaneous levies.

*oppose oppressive taxes on fishermen*

Some might say that if it is done like this, then the labor service of the households of the boatmen will be ~~xxxx~~ equal and just and without burden, ~~xxxxxxx~~ and that the state will also not suffer any losses. It is only that at the present time these taxes are not heavy, and the miscellaneous levies on the above ships are only paid if the person is engaged in fishing; if he is not, then the taxes are not assessed. If now taxes are fixed in general for all, then even those not engaged in fishing as an occupation will also have to pay the same tax (as those engaged in fishing). If this is what we are talking about, then how about <sup>reducing</sup> lightening the basic tax and preserving

*other proposal*

1:64b

*(Proposed by P'angye)*

p.37, 1:64b

the present misc. taxds on fishing grounds?

fishing

I say to this that this is not right. /Boats are scattered over so wide ana area of the sea that no official magistracy can calculate them all. If because of this the matter is left to the corrupt clerks of in all areas to levy miscellaneous taxes, their fraud will grow by the day, and they will compete in tyranny for the collection of taxes, and things will become bothersome and confused. This is definitely what will happen. What this will ~~in~~ mean is that absolutely no taxes will reach the government, and it will only mean that all the boatmen households of the country will be hurt by the massive corruption of the clerks and misgovernment. Nothing could be worse than this. (Note: It will be not only the households of the boatmen that will suffer, there will not be large catches of fish, commerce will decline and the price of goods will skyrocket, and all of it will be caused by this.) (END NOTE)

fears loss of Gov't revenue

fears decline of commerce + inflation because of taxation + corruption

The ancients had a saying: "In the world there is basically no

matter for which they common people ought to be bothered." (天下無事庸人擾之為煩). This truly covers what I am talking about.

p.38, 1:65a

In general, if a person has a boat and does not engage (in fishing) as an occupation, he is not a person to be concerned about. If the people have boats, then it is for engaging in an occupation. At the present time the four categories of people (scholars, peasants, artisans, merchants), are confused and mixed together. Everywhere they go they are taxed, therefore if perhaps it is like this, then it would be like going against the (proper) way. How would the people be willing to have boats and not engage in occupations (with them)? Supposing you do have lazy people who do not engage in an occupation, then they can be punished, but taxes ought not to be reduced on them.

4 categories of society are confused + mixed together

Taxation as an incentive to production

p.38, 1:65a

Some might say that this is truly correct, but that the situation is not the same everywhere, so then what? I say to this that if the situation is not the same everywhere, then we ought to decide things in accordance with the situation, but if everywhere people are making profits, then iéven if things are not the same those people whose occupation involves boats, if it is not fishing, then it is making a profit from commerce and you can collect taxes on the places where they reside. If so, then you definitely will have no differences in all places.

Some might say that even if the court reforms this evil, how about magistrates and border commanders in distant areas who privately collect taxes on their own? I say to this that if the court thoroughly reforms this evil, then magistrates and border commanders will have no grounds for pretexts, and naturally they will not be able to levy taxes. But the evil has become common practice for a long time and you must establish strict regulations. If you have violators of the law then they should be punished under the laws of embezzlement whenever discovered, so who then would dare violate the law?

1:65b

Some might say that once you eliminate these taxes, then wouldn't you also have to abolish the inspection of merchant ships in the various ports and garrison towns? I say to this that the inspection of merchant ships is basically to maintain surveillance over corruption and fraud and has nothing to do with the levying of taxes. Why should it be abolished? To maintain surveillance, but not to tax, this is basically the way of government of a true king.

*penalis?*

-Fishing traps (ŏjŏn 魚箭) will be divided into 9 grades for taxation:

-grade 1, 18 p'il of cotton cloth (or commuted to cash)

-grade 2, 16 p'il; grade 3, 14 p'il, grade 4, 12 p'il, grade 5, 10 p'il

P'angye on land reform -141- P'angye surok (kwön 1) chönje sang  
Grade 6, 8 p'il, grade 7, 6 p'il, grade 8, 4 p'il, grade 9 2 p'il.

(Note: At the present time fishing traps (geirs) are all attached

to the palace households (chegungga 諸宮家) and the various capital  
bureaus, so that at the beginning each of their servants and slaves when  
any matter?)  
they hear (of ~~the new regulations of the king's~~ report and petition  
(about it). From the capital ~~the~~ amount of tax is set without  
standards (equivalences), And perhaps they pay 12 or 13/pörgy fish or  
8-9 tu of salt? (知鹽), it is equivalent to 6 süng or to 60 odd p'il  
of cotton cloth. Or they might pay 6-7 tong or 3-4 tong, or they might  
pay 50-60 p'il of coarse cloth, which is equivalent to 6 süng or  
5-6 p'il of cotton cloth. But this is all what is brought and paid by

*fishing areas  
+ palace estates  
+ capital bureaus*

*no uniform  
taxation*

the servants and slaves despatched by the palace households or capital  
bureaus. As for their basic payments, you cannot (cut it in half?  
garbled for, su, collect?). Even though you might call this ~~the~~  
fixed tax quotas, afterwards it might be increased, and this indeed means  
that there are no fixed regulations. Because of this the seacoast people  
only ~~the~~ know that there ~~the~~ is bribery and make it their business  
to migrate and move. Much (land) has lain fallow and been abandoned  
for a long time, and generation after generation their labor service is  
passed on to their descendants and neighbors.) (END NOTE)

In dividing up the grades of fishing traps, the magistrate  
and the local officials (hyanggwan) will convene the heads of the  
households residing along the seacoast, and they heads will  
discuss ~~the~~ in detail how much or little profit is taken in each year  
and seek out public opinion, and personally investigate the true facts.  
Only after that will they compare the figures to obtain the average  
of several years and adjust it ~~the~~ according to the principle of the ~~the~~  
tithe (10% tax), and set the tax and draw up the ledger and report it up.

(Note: mountain ponds and fishing ponds etc. will not be taxed and  
not included in this.) (END NOTE)

*settling taxes  
by consulting  
with the  
people  
to determine prod  
& set the  
tithe  
10%*

p.38, 1:66b

In general the profits from fishing also have their advantages and disadvantages every year and you cannot raise or lower the taxes, then the situation is different from land and it is difficult to set grades of yearly catch(yŏnbun--crop year). It is necessary to set the taxes in cloth or cash, and only then in accordance with noble and base it naturally will be ~~fix~~ fair (equal, p'yŏng). (Note: If the taxes are collected in fish, then you ~~will~~ have the evil of too little taxes collected in good years and too much in bad years. Between cloth and cash, cash is more convenient and better and is without evils.)(END NOTR )

Cash taxes

-Salt flats will be divided into 3 grades and taxes set.

②-On large salt flats in the spring 2 p'il of cotton cloth will be collected and 2 p'il in the fall. (commuted into cash)

-on middle flats, ~~1 p'il~~ 1 1/2 p'il in the spring and 1 1/2 p'il in the fall

-on small flats, 1 p'il in the spring and 1 p'il in the fall.

p.39, 1:67a

(Note: At the present time I hear that the officials of Puan(扶安) and Mujang(茂長) collect salt taxes and do not distinguish between large and small salt flats. Every salt flat pays a tax of 8 sŏk (of salt), or 5 sŏng of or 8 p'il of cloth, or combines these and calculates the interval (average?). As for miscellaneous levies, then it is no less than 17-8 sŏk and the salt households cannot tolerate the burden, it is said.)(END NOTE)

Salt taxes.

For the above fishing traps and salt flats, take the province of Sŏhae (Hwanghae) as a standard to set (taxes). As for tonghae (east of the sea), there are no fishing traps and salt ovens. Taxes ought to be set on steel cauldrons (ch'ŏlbu 鐵釜) divided into large, medium-sized, and small. (Note: At the present time there is no order to the collection of fish and salt taxes. The relatives of the princely estates and the capital bureaus all divide it up

P'angye on land reform -143- P'angye surok (kwön 1), chönje, sang and occupy them, and each sends men to make collections. And the provinces and magistrates also make additional separate collections, and the clerks on the basis of this make demands (on the people). The tyrannies (that the people) incur are not all the same, and their burdens are worse than those of the peasants. This is why all the households of the coastal regions on the pretext that they have not yet repaid their loans migrate and move, and the minds of the people are even worse, and commodity prices skyrocket. The evils of the iron smelting shops are generally all like this (too.)(END NOTE)

*corruption in salt tax*

-In addition to this the profits of mountain swamps (ponds) are all for the profit of the people. We should cause them to prosper, but in taxing them we should tax them in accordance with the 10% land tax principle, and extend it (to them) as a standard, then we can obtain the right amount (of taxation) between what is too heavy and what is too light. (Note: Even though the land tax should be 10%, in general if it is 1/20 (5%), ~~and~~ only after then in truth will the taxes be 10%.

*10% tax*

*5% tax rate is de facto 10%*

It is also necessary to understand this.)(END NOTE) In general the products of mountain ponds are all living things of heaven and earth that are used for nurturing the people, and they are indeed ~~not what~~ <sup>but</sup> ~~people make~~ <sup>cannot</sup>. Even though former kings established officials for mountain

*be obtained without undue effort.*

ponds, they only put them in charge of administration to control and prohibit things, and that was all. It was not like the taxes of later ages which levied taxes on goods (chae--materials). It is only that if there is profit in anything, then the people will definitely chase after it. If the profit is great and it is not taxed, then many people will ~~and~~ abandon their basic occupations to pursue subsidiary ones.

*XS profits tax*

*taxes to limit people from chasing for commerce*

Moreover, if there are taxes on the agricultural people and the subsidiary occupations are not taxed, this is also not the fairest law (method). Therefore you cannot avoid having taxes. On things like fishing, salt production and iron production you have standard taxes, then calculate the size of the profits and set either light or heavy

p.39, & 1:67b

<sup>every</sup> taxes. As for other minor profits, even though you leave them alone, <sup>left over</sup>  
<sup>if</sup> the people will not abandon agriculture and <sup>while pursuing production of</sup> run after them, <sup>just</sup> so all <sup>salt</sup>  
~~of them should not be taxed.~~ <sup>stop all</sup> (Note: As for such things as carts, tea <sup>then</sup>  
 and liquor, basically all of them are evils that later ages plotted <sup>etc,</sup>  
 to profit from. ~~Exfk~~ Carts are something that according to the  
 customs of the state (the people) did not know how to use. We ought  
to encourage their use and ought not to tax them. It is only in the  
 capital where there are people who have carts that they use for their  
 main occupations that we ought to calculate and determin their labor service,  
 but it would be best not to require more than a few days a year of  
 service from them. As for tear, it is also something which was not  
 widely used in the country. It would be good to bring it in and promote it.  
 As for liquor, we should only prohibit it from time to time, and that  
 is all.) (END NOTE)

tea  
legion