

# Distinctive Characteristics of the Joseon Dynasty's Fiscal Policy in the Nineteenth Century

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## Abstract

*The aim of this paper is to examine the problems with the Joseon government's fiscal policy that led to the peasant rebellions of the nineteenth century. The paper reveals the following problems in its fiscal policy. Local governments did not fulfill the quota of persons allocated to each district in compiling the hojeok, thus rendering the household grading system inefficient in achieving its stated aim of equitable taxation. Moreover, the lack of flexibility in the administration of households imposed a further burden on the peasantry. This lack of flexibility was also clear in the land tax system, which imposed a heavy burden on the peasantry due to the policy of collecting a fixed amount without regard to annual harvest variations. A further issue in poor harvest years was the uniform reduction of land tax instead of a more careful assessment of each parcel of land. As a consequence, even peasants with no harvest at all due to land damage were forced to pay a land tax. The landlord exploited this situation to transfer the burden of the land tax to the tenant peasants. These problems in implementing taxation policies constituted an important cause of the peasant rebellions in the nineteenth century.*

**Keywords:** quota of persons, fiscal policy, peasant rebellion, equitable taxation, land tax, lack of flexibility, land survey

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## Introduction

The nineteenth century was an age of large-scale peasant rebellions in Korea. During the 200 years from the Hideyoshi (1592 to 1598) and Manchu (1627 and 1636) invasions until the beginning of the nineteenth century, the Joseon dynasty maintained a relatively stable society, although disrupted occasionally by short-lived uprisings among the population. At the turn of the nineteenth century, however, the situation changed dramatically. A rebellion led by Hong Gyeong-rae broke out in 1811, and swept across the northern province of Pyeongan, lasting for four months. The Imsul rebellion of 1862 started in Danseong in Gyeongsang-do province in the south and then spread throughout the entire country, with the exception of Gangwon-do and Pyeongan-do provinces. Finally, the Donghak rebellion in 1894, which was the biggest peasant uprising in Korean history, almost toppled the severely weakened dynasty. The peasants in these rebellions demanded, among other things, the punishment and removal of corrupt local magistrates and clerks who had levied onerous and unjust taxes on them. The peasants' wrath was directed against the local officials who ran the regressive taxation system rather than against the landlords.

The law code of the dynasty stipulated that entire households (*ho*) and all household members (*gu*) in the household registers (*hojeok*) be updated every three years,<sup>1</sup> and the central government, at every opportunity available, declared that the omission and falsification of *hojeok* records would not be tolerated. However, by the nineteenth century, the stated purpose of the *hojeok* to serve as a proper base for taxation by accurately registering complete households and the entire national population was subverted by corrupt local officials acting to omit and falsify them in order to secure revenue for administrative costs and personal gains. In short, the admin-

1. Together with the *hojeok*, another important base for taxation was the land register (*yangan*), which was to be renewed every 20 years. But extensive registration of all national lands only took place twice in the late Joseon dynasty.

istration of the *hojeok* registration was by and large left in the arbitrary hands of local magistrates and their clerks, causing a severe maldistribution of tax burdens among the local population.

This study explores how the *hojeok* documents from four districts—Junghwa, Daegu, Ulsan, and Danseong—represent the aforementioned regressive trends in the taxation of the local population. The data for each district are drawn from the *hojeok* of two sub-districts within the district in the mid-nineteenth century.<sup>2</sup> Each district had distinctive conditions under which the *hojeok* registration was carried out. Junghwa was one district of Pyeongan-do province where the tax revenues from the land tax (*jeonse*), payment for grain loans (*hwan-gok*), and the tribute tax (*daedongmi*) were spent locally to defray the costs of maintaining military defense and entertaining Chinese envoys. As the seat of the governor's yamen, Daegu was in a higher position in the administrative hierarchy than other districts, and was thus more susceptible to the central government's orders. A strategic fortress of national importance was located in Ulsan. Danseong, remote from the central government's concern, was one of the poorest districts, where the problem of grain loans drove the people to rebel in the Imsul rebellion of 1862. A comparison of the *hojeok* from these four districts will illustrate how these *hojeok* represent the characteristics of local taxation practices in different ways due to the diverse characteristics of the four provinces in question.

The taxation records based on the *yangan* (land registers) in the mid-nineteenth century are not available from the four selected districts because the first nationwide land survey was not carried out until 1898. To distinguish the traits of the contemporary land tax policy instigated by the central government, this study comparatively investigates the land tax quotas assigned to Jeolla-do province and the rents collected by the Nampyeong Mun clan.

2. The sub-districts are Gosaengnyang and Sangdo for Junghwa, Subuk and Sudong for Daegu, Dongbu and Habu for Ulsan, Dosan and Saengbiryang for Danseong.

### Occupational Obligations in the *Hojeok*

The *hojeok* in the Joseon dynasty served as a taxation basis for levying various taxes and services such as payments for grain loans, corvée service for constructions and repairs, as well as military service and taxes. In the latter part of the dynasty, the central government allocated quotas for occupational obligations, households, and household members (i.e., population) to each district (*gun* or *hyeon*) for local magistrates to fulfill in their compilation of the *hojeok*. In the *hojeok*, the household listings and their members appear first, followed by the quota assigned to a given district by the government; the former part being termed *bonmun* (main text or main entry) and the latter part *doisang* (grand total). The *hojeok*, therefore, was an essential component in the running of the national taxation system.

The basic component in the *hojeok* was the official household (*ho*) based on an individual natural family (*ga*). The family included parents, their unmarried children, sometime married sons, slaves, and occasionally collateral kinsmen and even hired hands (*gogong*). The Joseon law, constantly emphasized by the central government, stipulated that all families and family members be listed in the *hojeok*.

Nevertheless, in the latter part of the dynasty, an increasing number of well-off families were missed in the *hojeok*, while impoverished families least capable of paying taxes remained in its registers. One important reason behind this unfair and regressive taxation system was a shift in the central government's taxation policy from an initial emphasis on the rigorous registration of entire households and population to a later position of only supervising the local government's performance in the filling of tax quotas. The registration of households and their members in the *hojeok* was largely left to the arbitrary and often corrupt hands of local magistrates and clerks. As a result, the often onerous burdens of military and corvée services fell more heavily on the backs of the poorest peasants.

The Joseon government meticulously demanded that occupational obligations corresponding to individual status be registered in the

*hojeok*, as evidenced by the list of 86 occupations in the 1861 *hojeok* from Danseong.<sup>3</sup> These occupational obligations can be categorized into the following three broad classes:

- (1) Occupational obligations of upper-status groups, including those eligible to take the various state Confucian civil service examinations, the highest level of which was only attained by 33 successful candidates every three years.
- (2) Occupational obligations of middle-status groups, including those ineligible for the civil service examinations, but who were nevertheless exempt from military service and tax. This privilege was confined to a single generation.
- (3) Occupational obligations of lower-status groups, including those ineligible for the civil service examinations and liable to military service and tax.

The central government allocated the categories of occupational obligations as well as population quotas per individual category to each individual district. As a result, many households belonging to upper-status categories were omitted in the *hojeok*, whereas impoverished households belonging to lower-status categories were included without exception. Thus, poor households were proportionally more heavily represented in the registration for category quotas.

The Danseong *hojeok* provides evidence for the filling of the people quota according to the categories set by the local government. In 1851 the Danseong magistrate turned over the military tax due from 466 taxpayers to the central government.<sup>4</sup> Although no quota is shown for that particular year, a quota of 491 is evident in 1861, ten years later. In 1851 the magistrate only had to pay a levied tax equating to 25 fewer persons than in 1861, because over the intervening

3. *Gyeongsang-do danseong hojeok daejang* (Household Registers of Danseong, Gyeongsang-do Province) is available in a CD-rom version published by the Daedong Institute of Korean Studies in 2003.

4. Yi Hwi-bu 李彙溥, *Guru munan* 句漏文案 3 (Document from Danseong). The document is included in *Gyeongsang-do danseong-hyeon sahoesa jaryojip* (Social Historical Materials for Danseong-hyeon District, Gyeongsang-do Province).

ten years, one lower status, military category of 4 persons had been substituted for another lower status, military category of 29 persons.

The 1813 Cheonjeon-dong *hojeok* from Andong is further evidence of the effort exerted to fill the quota for lower-status categories. The *hojeok* lists 25 households. Whereas upper-status households were allowed to list 4 or more members—as many as 40 persons, including several married couples, were listed for one household—lower-status households were not allowed to form large households, being limited to only 3 persons, so as to maximize the number of lower-status households and hence the total tax take, as demanded by the local government.<sup>5</sup> Clearly, this situation arose due to the dominance of upper-status groups over lower-status groups in the villages. The upper-status groups successfully shifted their tax burden to the lower-status villagers by having the latter comparatively over-represented in the *hojeok*, while their own households were exempted from it.<sup>6</sup>

### The Ideal of Equitable Taxation and the *Hojeok*

The spirit of progressive taxation in the early Joseon era was well reflected in the household grade system (*hodeung*), under which all households were graded according to their land possession. In its taxation administration, the Joseon government initially adopted the ideal of an equitable and progressive distribution of tax (*gyunse*). Despite the breakdown of overall administrative authority in the latter Joseon period, the central government continued to emphasize the implementation of this ideal in imposing tax and service obligations such as the payment of grain loans, corvée service (*yoyeok*), and the military service tax (*gunyeok*) on the population. The ideal of equitable taxation was further reflected in compiling the *hojeok*

5. *Imhyeonnae jei cheonjeon-ri sil ingu seongchaek* 臨縣內第二川前里實人口成冊 (1813). The document is preserved at the administrative office at Cheonjeon-ri.

6. "Wanui," in *Cheonjeon dongan* (Village Document at Cheonjeon) (1800).

as well.

Equitable taxation was a stated Joseon ideal, but its practice was hampered by entrenched class divisions. So, the ideal of equitable taxation was hindered by social stratification. The occupational obligations in the Joseon period were undoubtedly determined by status. Therefore, although the *hojeok* registration of wealthier, higher status individuals was intended to ensure equitable taxation, this goal was not achieved due to the military service tax exemption of these individuals.<sup>7</sup> If the *hojeok* had fully included such tax-exempt upper-status members, then fewer lower-status individuals would have been compelled to fulfill military service. For this reason, single householders with little economic means were comparatively over-represented on the *hojeok*.

In a further step which perverted the intended progressive system, a new practice arose in the nineteenth century in which each *hojeok* household was required to keep at least one slave, even a fake one. This new practice can be evinced in the Daegu Joambang *hojeok*<sup>8</sup> compiled in 1876 and the Uiryong Hwagok *hojeok* draft<sup>9</sup> compiled in 1897. The former records a total of 208 households, 187 with 1 slave, 1 with 2 slave, and 20 without a slave. Among the 188 households with 1 or 2 slaves, only 3 recorded the age of their slaves. The Uiryong Hwagok *hojeok* draft records 266 households, all with 1 slave and no age indication. This excessive uniformity and lack of indication of their age strongly suggest that the slave entries in these *hojeok* are mere formality: even though a given household did not possess a slave, a fake one was always included. In reality, the number of slave decreased remarkably in the nineteenth century, but on the *hojeok* at least, almost every household had one or more slaves, hence an economic capacity and obligations to pay more taxes.

7. Kim Y. (1970); Rhee (1988).

8. *Daegu joambang hojeok*, Kyujanggak Library, Seoul National University, Korea.

9. *Uiryong hwagok hojeok* draft in *Uiryong jiyek gomunheon* (Old Documents in Uiryong Region) (Research Institute of Gyeongnam Culture, Gyeongsang National University, Korea).

### Households in the Hojeok

In the *hojeok*, natural family (*ga*) did not coincide with the official household (*ho*) because the former could be divided into two or more official households in accordance with wealth. Conversely, several poor families could be organized into one official household, or those with little economic resources might be omitted from the *hojeok* altogether. This artificial reordering of natural families into official households was indicative of the government's effort to spread the tax and service obligations more equitably among the population than otherwise would have been the case. Thus, it was not uncommon for a certain family to be divided into several official households under its sons, while another family included more than two married sons to make up one household. Also, some slave families were organized into independent households, while others remained in their master's household.

The division of rich families into two or more households according to their wealth or land possessions is important evidence of the government's effort to maintain a progressive system of distributing the tax burden equitably among the population. In order to determine the relationship between the wealth of a family and its division into households, we have to use the *hojeok* in conjunction with the land registers (*yangan*), as the latter provides data on the size of land possessions held by the family.

The 1714 and 1726 Joambang *hojeok* and 1720 *yangan* in Daegu confirm the division of households amongst rich families. During the 12 years from 1714 through 1726, all 18 cases can be identified as dividing the initial household into more than two households. Among these initial 18 households, 16 possessed more than one *gyeol* of land.<sup>10</sup> One *gyeol* of land was stated to yield approximately 800 *du* of unhulled rice, ensuring the relative wealth for the owner according to the standard at the time. Among the 18 initial households, 5 were

10. *Gyeol* is a measure of land capable of yielding about 800 *du*. Thus, its actual size varied according to how fertile the land was.

divided into more than 3 households, 4 of which possessed more than 2 *gyeol* of land. One initial household capable of producing 4 households over the period was found to be the richest at Joambang region.

Meanwhile, the Joambang *hojeok* also records 6 cases of independent households separated from their masters' households. This separation of the slave household from the master's was as frequent as in the Danseong *hojeok*. In Danseong, 334 and 245 slave households were newly created in 1678 and 1717, respectively. Thus, the rich, upper-status slaveholders conceded to the government initiative to expand the taxation base.

### Household Members in the Hojeok

The Joseon government declared at every available opportunity that it would not tolerate any omission of households or household members in the *hojeok* registration. For example, in 1666, the law regulated that offending householders would be sentenced to strokes, military conscription, and banishment in accordance with the omitted number of household members, and that magistrates with more than ten omissions would be dismissed.<sup>11</sup> For the government, the omission of household members, let alone entire households, was tantamount to tax evasion, and thus the legal punishment was very stern.

But it is well known that the *hojeok* did not represent the actual number of family members. Notably a majority of upper-status children were unregistered by the nineteenth century,<sup>12</sup> and upper-status families rarely registered their daughters in the *hojeok*.<sup>13</sup> Many slaves in masters' villages were also excluded from the *hojeok*. For instance, the percentage of registered slaves from upper-status families in the late Joseon period varied from 37 to 88%.<sup>14</sup>

11. "Hojeon" 戶典 (Regulations on Taxation) in *Sugyo jimnok* 受教輯錄 (Collection of Edicts) (1666).

12. Kim K. (2001).

13. Kwon (2001).

14. Jung (2004).

Hence, the question remains of why local magistrates tolerated such a large omission of household members in the *hojeok* registration, despite being fairly well aware of it. The answer can be found in the shift of the central government's taxation policy at the beginning of the nineteenth century, when it ceased to use the *hojeok* registration of households and household members as a reliable base for taxation. Instead, it tended to impose a quota of taxes for each district based on more or less fixed numbers of households and household members for the district. Consequently, local magistrates only endeavored to fill the assigned numbers of households and household members in compiling the *hojeok*. As long as the assigned numbers were filled, the omissions mattered little.

One major concern of local magistrates in their compilation of the *hojeok* was to establish households capable of bearing the assigned tax. They tended to equate the number of household members or able-bodied males with the capacity to bear the tax burden. Such efforts by local magistrates to adjust the tax burden to the number of members in each household can be verified by both qualitative and quantitative evidence.

The early nineteenth-century reports of a Danseong magistrate to the governor of Gyeongsang-do province show that single, upper-status householders with many slaves in their households faced a much higher tax levy than other such individuals without slaves.<sup>15</sup> Moreover, it became a trend in the late Joseon to allocate the amount of grain loans and their payments based on the gradation of households into the following five categories according to the number of household members: large, middle, small, impoverished, and single.<sup>16</sup>

As quantitative evidence of the effort to establish households

15. Yi Hwi-bu, "Sang jeonsunsang seo," 上前巡相書 in *Guru munan* 句漏文案 (Document from Danseong) 3.

16. "Sajeong go" (Review of Four Administrations) in *Joseon minjeong jaryo chongseo* (Collection of Materials for Local Administrations in the Joseon). The amount of grain loan to be paid varied from 3 *du* of unhulled rice to 8 *du*. *Du* is a measurement of volume approximately equal to 10 liters.

capable of bearing the tax burden, the *hojeok* from Eonyang district is illuminating in its conspicuous listing of *hyeobin* (affiliated person) to make up for omitted and meager household members.<sup>17</sup> These persons

Table 1. Related Members vis- -vis Unrelated Members  
in the 1795 Eonyang Hojeok

| Related Members per Household | Number of Households (A) | Households with Unrelated Members |            | Households without Unrelated Members |            |
|-------------------------------|--------------------------|-----------------------------------|------------|--------------------------------------|------------|
|                               |                          | Number(B)                         | B/A*100(%) | Number(C)                            | C/A*100(%) |
| 1                             | 2                        | 2                                 | 100        |                                      |            |
| 2                             | 15                       | 7                                 | 47         | 8                                    | 53         |
| 3                             | 64                       | 28                                | 44         | 36                                   | 56         |
| 4                             | 90                       | 51                                | 57         | 39                                   | 43         |
| 5                             | 96                       | 33                                | 34         | 63                                   | 66         |
| 6                             | 83                       | 34                                | 41         | 49                                   | 59         |
| 7                             | 83                       | 28                                | 34         | 55                                   | 66         |
| 8                             | 48                       | 23                                | 48         | 25                                   | 52         |
| 9                             | 38                       | 12                                | 32         | 26                                   | 68         |
| 10                            | 32                       | 9                                 | 28         | 23                                   | 72         |
| 11                            | 15                       | 6                                 | 40         | 9                                    | 60         |
| 12                            | 15                       | 5                                 | 33         | 10                                   | 67         |
| 13                            | 12                       | 2                                 | 17         | 10                                   | 83         |
| 14                            | 9                        | 2                                 | 22         | 7                                    | 78         |
| 15                            | 2                        | 1                                 | 50         | 1                                    | 50         |
| 16                            | 5                        |                                   |            | 5                                    | 100        |
| 17                            | 4                        | 1                                 | 25         | 3                                    | 75         |
| 18                            | 3                        |                                   |            | 3                                    | 100        |
| 19                            | 1                        |                                   |            | 1                                    | 100        |
| 20                            | 2                        | 1                                 | 50         | 1                                    | 50         |
| Total                         | 619                      | 245                               |            | 374                                  |            |

17. Eonyang *hojeok* has been photocopied in *Gyeongsang-do eonyang-hyeon hojeok*. The data here is drawn from Eonyang *hojeok* covering three sub-districts (*myeon*). The total numbers of related and unrelated household members were 4,107 and 778. Among 4,107, the numbers by age groups were as follows: 506 for the age group of 1 to 9 years old, 875 for 10 to 19, 712 for 20 to 29, 712 for 40 to 49, 419 for 50 to 59, 301 for 60 to 69, and 106 for 70 to 79. The population distribution by

affiliated with economically weaker householders were the product of the intentional reorganizing of household members in the process of the *hojeok* compilation so as to establish economically solid households capable of bearing the tax burden. Therefore, they were unrelated to householders in terms of blood ties or master-slave relation.

Table 1 shows that with a decreasing number of related household members, the number of unrelated household members (i.e., *hyeobin* or affiliates) increased. In this way, economically weaker householders were supported by adding affiliates so as to be capable of bearing the tax burden. Moreover, the number of slaves owned by householders was negatively correlated to the number of unrelated household members they adopted (in an administrative way), as is shown in Table 2. Thus, 47% of householders with no slaves at all adopted affiliates, while householders with more than 8 slaves adopted no affiliates at all. In other words, unrelated household members were adopted in an administrative way to poorer householders in order to bolster their ability to bear the tax burden.

The correlation between tax amount and number of persons in a given household is clear in the case of Jeju-do island. The central government of Joseon applied a different taxation policy to Jeju-do from that of the mainland, because the land survey was never conducted there. While in the mainland, the tax base was progressively shifted from the number of persons per household to the amount of land holdings, in Jeju-do, a tax policy based on the number of persons per household was feasible due to the absence of land survey data. It is therefore noteworthy that the *hojeok* in Jeju-do in the late nineteenth century recorded an increasing number of persons per household, while the *hojeok* in the mainland recorded such data in a perfunctory manner.<sup>18</sup>

age group presents a bell curve rather than the pyramid shape considered typical in a normal distribution, suggesting that a large section of the population in the district was omitted in the *hojeok* registration. The omitted household members may well exceed 778 adopted as affiliates.

18. For details on tax policy and *hojeok* compilation in Jeju-do in the 19th century, see Kim D. (1995); Heo (2005).

Table 2. Slave Members vis- -vis Unrelated Members  
in the 1795 Eonyang Hojeok

| Slave Members per Household | Number of Households (A) | Households with Unrelated Members |            | Households without Unrelated Members |            |
|-----------------------------|--------------------------|-----------------------------------|------------|--------------------------------------|------------|
|                             |                          | Number(B)                         | B/A*100(%) | Number(C)                            | C/A*100(%) |
| 0                           | 213                      | 100                               | 47         | 113                                  | 53         |
| 1                           | 225                      | 92                                | 41         | 133                                  | 59         |
| 2                           | 91                       | 31                                | 34         | 60                                   | 66         |
| 3                           | 41                       | 7                                 | 17         | 34                                   | 83         |
| 4                           | 20                       | 7                                 | 35         | 13                                   | 65         |
| 5                           | 13                       | 5                                 | 38         | 8                                    | 62         |
| 6                           | 4                        | 2                                 | 50         | 2                                    | 50         |
| 7                           | 4                        | 1                                 | 25         | 3                                    | 75         |
| 8                           | 2                        |                                   |            | 2                                    | 100        |
| 9                           | 4                        |                                   |            | 4                                    | 100        |
| 12                          | 1                        |                                   |            | 1                                    | 100        |
| 14                          | 1                        |                                   |            | 1                                    | 100        |
| Total                       | 619                      | 245                               |            | 374                                  |            |

In collecting the necessary expenses for compiling the *hojeok*, Jeju-do, as in the cases of the three southern mainland provinces, also used the sum total of households/persons as the basis. Thus, a document of 1822, titled "Document on Regulations for the *Hojeok*"<sup>19</sup> stipulates three *du* of grain per person as the fee for compiling the *hojeok*.<sup>20</sup> This regulation is progressive, because households with more persons had to pay a higher fee than those with few persons. The same regulation can be found in a document of 1839, titled "Regulations on the Collection of Grain and Rice for the *Hojeok* of Three Towns."<sup>21</sup>

In Jeju-do, not only the *hojeok* fee but also the amount of the

19. 戶籍所定式條例成冊.

20. Quoted from Kim Dong-jun's dissertation.

21. 三邑戶籍人口穀及統籍米求幣節目. Preserved in an archive at Ilgwa-ri, Moseulpo-eup, Jeju-do.

grain loan was based on the number of persons per household. In 1843, Yi Won-jo, the local magistrate of Jeju-do, ordered that grain loans be allotted to each household according to the number of persons, from a minimum of eight *du* to a maximum of two *seok*.<sup>22</sup> Thereafter, grain loans allocated to each household increased, from 6 to 7 *seok* for middle-sized households, and from 8 to 9 *seok* for large-sized households, in 1846.<sup>23</sup> The allotments increased further in 1848, from 3 to 4 *seok* for small households, from 7 to 8 *seok* for middle-sized households, and 12 *seok* for large households.<sup>24</sup>

There was a close correlation between household grade and the size of the grain loan allotted to each household. Because the household grade was merely the household size according to the number of persons included, it can be said that taxation was based on the number of persons per household. In Jeju-do in the nineteenth century, there were five household grades based on the number of persons: single, poor, small, middle, and large.

The number of persons for each grade varied over time, as shown in the case of Deoksu-ri from 1804 to 1816 in Table 3.<sup>25</sup> A single household was defined as only one person. A poor household held 1 to 4 persons, with the average increasing from 2 to 3 persons over time. A small household held 1 to 7 persons, with the average increasing from 4 to 6 persons over time. A medium-sized household had 5 to 9 persons, with the average increasing from 5 persons to 8 or 9 persons over time. The bottom limit of a large household shifted from 9 to 11 persons. Therefore, the number of persons determined the household grade, which in turn determined the size of the grain loan to be allotted to each household.

22. "Hwanbun gaesingnye jeollyeong gangmyeon" 還分改式例傳令各面 (Changed Regulation for Allotting Grain Loans, Ordered to Each Sub-county) in *Tamna rok* 耽羅錄 (Records on Jeju-do) (Feb. 6, 1843).

23. *Jejumok gwanbocheop* 濟州牧關報牒 (Report from Jeju) (May 28, 1846).

24. *Jejumok gwanbocheop* 濟州牧關報牒 (Report from Jeju) (May 28, 1848).

25. The correlation between household grade and number of persons per household found in Deoksu-ri is typical, as found in other villages. For details see Heo (2005, 280-287).

Table 3. Correlation between Household Grade and Number of Persons in Deoksu-ri, 1804 to 1816

| Household Grade | Number of Persons | Number of Households |      |      |      |      |
|-----------------|-------------------|----------------------|------|------|------|------|
|                 |                   | 1804                 | 1806 | 1809 | 1812 | 1816 |
| Single          | 1                 | 2                    | 5    | 2    | 2    |      |
| Poor            | 1                 |                      |      | 1    |      |      |
| Poor            | 2                 | 9                    | 16   | 17   | 8    | 4    |
| Poor            | 3                 |                      |      | 8    | 21   | 25   |
| Poor            | 4                 |                      |      |      | 1    | 2    |
| Small           | 1                 | 1                    |      |      |      |      |
| Small           | 2                 |                      | 1    |      |      |      |
| Small           | 3                 | 5                    | 5    | 1    | 1    |      |
| Small           | 4                 | 12                   | 5    | 4    | 2    |      |
| Small           | 5                 | 17                   | 21   | 13   | 8    | 10   |
| Small           | 6                 |                      | 3    | 7    | 15   | 20   |
| Small           | 7                 |                      | 1    | 1    | 1    | 1    |
| Middle          | 5                 | 5                    |      |      |      |      |
| Middle          | 6                 | 1                    | 5    |      |      |      |
| Middle          | 7                 | 4                    | 2    | 3    | 1    | 1    |
| Middle          | 8                 | 2                    | 4    | 6    | 4    | 6    |
| Middle          | 9                 |                      |      | 4    | 6    | 4    |
| Large           | 9                 | 1                    | 1    |      |      |      |
| Large           | 10                |                      |      | 1    |      |      |
| Large           | 11                |                      |      | 1    |      |      |
| Large           | 12                |                      | 1    |      | 2    | 1    |
| Large           | 13                |                      |      | 1    | 1    | 2    |
| Large           | 15                |                      |      | 1    | 1    | 2    |
| Large           | 18                |                      |      | 1    | 1    |      |

### Taxation Practices in the Mid-Nineteenth Century

Until the late eighteenth century, local governments made sincere efforts to fill the quotas of households and household members assigned by the central government to each district. Moreover, local officials tried to match social status with occupational obligation for

each individual.<sup>26</sup> Consequently, the *hojeok* could be used as a reliable base for distributing the tax burden among the households and the population.<sup>27</sup> From the following century, however, the *hojeok* administration became increasingly regressive, as described below.

#### *Military Service Tax*

Table 4 shows the distribution of the three categories of occupational obligations (*jigyeok*) among the four districts in the mid-nineteenth century. The most striking feature in the distribution is that all districts except Ulsan had a large percentage of the high category—the upper-status groups exempt from the military service tax obligation. In the case of Junghwa, the percentage reached the remarkable level of 84.4%.<sup>28</sup> This naturally raises the question of how these districts with such a shrunken population of the low category—the lower-status groups—were able to fulfill the military service tax requirements needed to run local and central military units. A possible answer can be derived from the situation at Danseong. As mentioned earlier, a magistrate of Danseong recorded in 1851 that he managed to turn over the military service tax due from 466 persons to the central government,<sup>29</sup> almost fulfilling the quota of 491 persons assigned to his district by the central government around that time, although the contemporary *hojeok* from Danseong only listed 90 persons as being liable for the military service tax for the central government.<sup>30</sup> Apparently, the magistrate overlooked the order of the central government to register the assigned number in the *hojeok*. Most probably, he followed the contemporary general practice prevalent among local

26. Son (2002).

27. Kim K. (2002).

28. Junghwa *hojeok* is preserved at the library of Tohoku University, Japan.

29. Yi Hwi-bu, “Seongchaek sik” 成冊式 (A Report Form), *Guru munan* (Documents from Danseong).

30. None of extant Danseong *hojeok* covered the whole district for the 1860s, but by combining those three compiled respectively in 1861, 1864, and 1867, an approximation can be made.

magistrates and clerks in the mid-nineteenth century, granting the high category of occupational obligations to willing bidders from the low category. Thus he could raise the funds to be sent to the central government as the military service tax.

The inflation in the high category of occupational obligations in the above three districts merely illustrates the country-wide trend in the late Joseon for local magistrates and clerks to falsify the registration of occupational obligations on the *hojeok*, despite the central government's repeated warnings against falsification and omission on the *hojeok* under heavy punishment. This trend highlighted the failure of the central government to control local corruption in the administration of the *hojeok* registration, and this corruption intensified over time.<sup>31</sup> The shift of the central government's fiscal policy in collecting the military service tax around the mid-eighteenth century contributed much to this disarray in the *hojeok* administration, when it paid little attention to the accuracy with which individual household members were registered according to their occupational obligations. Instead, it tended to fix the total number of adult males liable for military service and taxation for each district, and subsequently only concerned itself with whether or not a given district fulfilled the

Table 4. Numbers of Persons by Graded Occupational Categories in the Mid-19th Century

| District<br>Graded<br>occupational<br>categories | Junghwa |      | Daegu   |      | Ulsan   |      | Danseong |      |
|--|---------|------|---------|------|---------|------|----------|------|
|  | Persons | %    | Persons | %    | Persons | %    | Persons  | %    |
| High   | 1,187   | 84.4 | 513     | 51.1 | 286     | 26.5 | 603      | 58.9 |
| Middle   | 197     | 14.0 | 101     | 10.1 | 51      | 4.7  | 79       | 7.7  |
| Low  | 22      | 1.6  | 389     | 38.8 | 741     | 68.7 | 341      | 33.3 |
| Total  | 1,406   | 100  | 1,003   | 100  | 1,078   | 100  | 1,023    | 100  |

31. Son (2001).

quotas of duty soldiers and military tax due from the total number of adult males fixed by the central government.

The policy shift provided local magistrates and clerks with more opportunities to falsify registration and accept bribes. Typically, they granted the upper-status category of occupational obligations to commoners who coveted it in order to evade the military service tax in return for bribes and fees. Out of these funds, local magistrates could make up for the loss of military tax revenue from the reduced number of lower-status adult males, and were able to send to the central government the quota amount of military tax assigned to their districts, even though the *hojeok* listed a steadily decreasing number of lower-status adult males eligible for the military service tax.<sup>32</sup> Thus, by the turn of the nineteenth century, the administration of the *hojeok* registration had been left in the arbitrary hands of magistrates and clerks, with few checks and controls from the central government, which paid only lip service to the principle of accurate *hojeok* registration.

Although we found a generally high percentage of upper-status occupational obligations across the country, with Junghwa and Ulsan also showing a sharp contrast, some further explanation is warranted. While Junghwa transferred a majority of the lower-status category to the upper-status category, thus leaving only 1.6% of its population in the former category, Ulsan refrained from performing such a transfer, thus leaving almost 70% in the lower-status category eligible for the military service tax. It can be argued that Junghwa officials were extremely arbitrary in labeling occupational obligations to local residents, thus seriously defying the order of the central government for accurate registration, while Ulsan officials tended to conform to the central government's order. The contrast reflects the differing concerns the central government had with the two districts. Specifically, Ulsan had a strategic military fortress of national importance in the southeast, so its officials had to be more answerable than other districts to the demand of the central government to keep an

32. Song Y. (2004).

accurate record of the number of the lower-status population liable for military service and taxation. Meanwhile, Junghwa officials, like those of other districts in northwest Pyeongan-do province, enjoyed considerable autonomy in handling local fiscal matters such as the military service tax, and thereby exhibited great arbitrariness in labeling occupations to local residents.

#### *Taxes Based on Households*

While the military service tax was imposed on the lower-status population, some other forms of tax, in particular, payments for grain loans, were imposed on entire households within a given district. Hence, for a given district, the rate of the total number of households assigned by the central government relative to the real total number of households is an indicator for accessing the tax burden on households within the district. We have contemporary figures for the assigned total number of households in the four districts. However, contemporary figures for the real total number of households can only be obtained by using the data accumulated by the Japanese through later investigation in 1909, because the Japanese figures are much more accurate than those on the *hojeok*, which never listed the entire number of households in a given district. By calculating the rates of tax burden on households for the four districts in 1789 and 1850 (circa), and using the Japanese figures as a standard, we can trace the changes in the tax burden on households, and compare them among the four districts, as shown in Table 5.<sup>33</sup>

The rate of tax burden on households is produced by dividing the assigned total number of households by the real total number of 1909 for each district. According to the rates thereby produced in the table, in 1789, Junghwa had the highest rate of tax burden, while Danseong had the lowest. The popular support for the Hong Gyeong-

33. Needless to say, the 4 districts undoubtedly underwent changes in population and administrative size between 1789 and 1909. However, there is no report from any source that indicates major changes in population and administrative size there.

Table 5. Assigned Quotas of Households vis- -vis Real Numbers of Households

| Year         | Junghwa    |       | Daegu      |      | Ulsan      |      | Danseong   |      |
|--------------|------------|-------|------------|------|------------|------|------------|------|
|              | Households | %     | Households | %    | Households | %    | Households | %    |
| 1789         | 1,462      | 105.3 | 732        | 69.6 | 1,121      | 72.8 | 868        | 64.0 |
| 1850 (circa) | 1,107      | 79.8  | N.A.       | N.A. | 1,030      | 66.9 | 836        | 61.6 |
| 1909         | 1,388      | 100   | 1,051      | 100  | 1,539      | 100  | 1,357      | 100  |

rae rebellion of 1811 among the northwestern districts was partly attributable to the heavy tax burden that the central government imposed on the population. The rates of tax burden on households circa 1850, however, dropped in all three districts, with Junghwa marking the sharpest drop to 79.8 from 105.3 in 1789. It is highly likely that the central government reduced the tax burden imposed on households, and replaced some part of it with a land surtax to cope with the growing popular unrest fermented by the Hong Gyeong-rae rebellion of 1811.

The 1850 rate of household tax burden was lowest in Danseong, yet the 1862 rebellion in the southern part of Korea started there. Danseong had a proportionally smaller tax burden than other districts. However, it was the manner of collection rather than the size of the taxation that mattered in Danseong, so the rebellious Danseong people demanded reform of the unjust taxation system and punishment for the corrupt officials.<sup>34</sup>

Although the total number of households listed in the *hojeok* does not coincide with the real total number of households in a given district, it can still be used to indicate the level of each local government in fulfilling the central government's quota in compiling the *hojeok*. As shown in Table 6, all four districts in the mid-nineteenth century properly listed as many households as the quotas assigned by the central government. But when checked against the 1789 quotas,

34. Song C. (2002).

the household figures in the mid-nineteenth century *hojeok* dropped in all three districts. Daegu was the notable exception to this trend of declining number of households in the *hojeok*. The Daegu *hojeok* listed a greater number of households than was assigned by the central government because it was a seat of provincial government run by a governor. Daegu was higher in the Joseon local administrative hierarchy than other districts ruled by magistrates. Its administrative proximity to the central government directed the local officials there to exert greater effort to conform to the demand from the central government to fill the assigned quota of households.

Table 6. Assigned Quotas of Households vis- -vis Real Numbers of Listed Households in the Mid-19th Century

| District                         | Junghwa         | Daegu         | Ulsan          | Danseong     |
|----------------------------------|-----------------|---------------|----------------|--------------|
| Households                       |                 |               |                |              |
| Assigned quota of households (A) | (1462)<br>1,107 | (732)<br>N.A. | (1121)<br>1030 | (868)<br>836 |
| Number of listed households (B)  | 1,098           | 751           | 1,030          | 851          |
| B/A*100                          | 99.2            |               | 100.0          | 101.8        |

\* The figures in parentheses are for 1789.

#### Breakdown of Equitable Taxation

The rate of tax burden can also be calculated in terms of persons, by dividing the total assigned number of persons by the real number of persons in a given district. We have contemporary figures for the assigned total number of persons in the four districts. However, contemporary figures for the real total number of persons can only be obtained by using the data accumulated by the Japanese through later investigation in 1909, because the Japanese figures are much

more accurate than those on the *hojeok*, which never listed the whole persons in a given district. By calculating the rates of tax burden on persons for the four districts in 1789 and 1850 (circa), and using the Japanese figures as the standard, we can trace the changes in tax burden on persons, and compare them among the four districts, as shown in Table 7.

Table 7. Assigned Quotas of Persons vis- -vis Real Numbers of Persons

| District     | Junghwa |       | Daegu   |      | Ulsan   |      | Danseong |      |
|--------------|---------|-------|---------|------|---------|------|----------|------|
|              | Persons | %     | Persons | %    | Persons | %    | Persons  | %    |
| 1789         | 6,227   | 106.3 | 3,490   | 75.9 | 3,982   | 54.5 | 4,026    | 64.1 |
| 1850 (circa) | 4,486   | 76.6  | N.A.    | N.A. | 3,656   | 50.0 | 2,796    | 44.5 |
| 1909         | 5,860   | 100   | 4,597   | 100  | 7,307   | 100  | 6,281    | 100  |

The rate of tax burden on persons is produced by dividing the assigned total number of persons by the real total number of each district in 1909. According to the rates thereby produced in the table, in 1789, Junghwa had the highest rate of tax burden on persons, while Danseong had the lowest. The rates of tax burden on persons circa 1850, however, dropped in all three districts, with Danseong marking the sharpest drop to 44.5 from 64.1 in 1789. It is highly likely that the central government reduced the tax burden imposed on persons by replacing some portion of it with a land surtax in the aftermath of the Hong Gyeong-rae rebellion of 1811.

The rate of the total number of persons listed in the *hojeok* vis-à-vis the total number of persons assigned by the central government can be used as an effective indicator for under registration. The local government's failure to fulfill the quota of persons assigned by the central government in the *hojeok* became apparent by the nineteenth century, as shown in Table 8.<sup>35</sup>

35. Kim K. (2001).

Table 8. Assigned Quotas of Persons vis- -vis Real Numbers of Listed Persons in the Mid-19th century

| District                      | Junghwa          | Daegu           | Ulsan            | Danseong         |
|-------------------------------|------------------|-----------------|------------------|------------------|
| Assigned quota of persons (A) | (6,227)<br>4,486 | (3,490)<br>N.A. | (3,982)<br>3,656 | (4,026)<br>2,796 |
| Number of listed persons (B)  | 2,454            | 3,893           | 2,680            | 2,395            |
| B/A*100                       | 54.7             |                 | 73.3             | 85.7             |

\* The figures in parentheses are for 1789.

The Junghwa *hojeok* records only 54.7% of the assigned number of persons, marking the lowest registration rate among the four districts. As Junghwa officials were given considerable autonomy in handling local fiscal matters by the central government, they were therefore capable of much arbitrariness in registering local residents without great concern for the demands from the central government. Despite the central government's attempt to lessen the tax burden on persons by cutting the quota number of persons for the districts, none of the three local governments satisfied the central government's demand to fill the district quotas by the mid-nineteenth century. With the continuing shrinkage in the base of taxation in terms of persons, there was little chance to gain a more equitable distribution of tax burden to individuals. Thus the taxation system of local government became increasingly regressive, causing serious discontent and grievances among local residents. That the regressive taxation system, rather than the actual amount of the tax burden itself, was the major cause of the 1862 rebellion is highlighted by the case of Daegu, where no rebellion took place, even though the district tended to record more persons over time than the central government demanded.

## Management of Land Tax in the Nineteenth Century

### *Land Surveys and the Ideal of Equitable Taxation*

Land registers (*yangan*) based on land surveys should reflect the ideal of equitable taxation for the Joseon government. Determining how this ideal was realized in the administration of household registers (*hojeok*) is a complicated process, because, as we have seen, the *hojeok* was not an accurate representation of all households and persons as they were in the country. Nevertheless, the land registers did correspond to the actual land plots as they were. Therefore, determining the accomplishment of the ideal of equitable taxation as represented in the land registers can be achieved by evaluating the administration of the land tax in terms of three basic criteria: the proportion of land actually surveyed, accuracy in defining land under cultivation, and accuracy in accessing the quality of land. This study uses the 1720 land registers (*yangan*), because they provided basic information for administering the land tax in the late Joseon.

First, the government's determination to record all land in the 1720 *yangan* is evidenced by the inclusion of newly reclaimed land since the 1638 *yangan*, as the Yonggung-hyeon *yangan* shows in Table 9, where new land constituted 3.5% of the total.<sup>36</sup> Moreover, some determined officials created grievances, as they tried to include even attempts at land reclamation in the *yangan*.<sup>37</sup> In the meantime, some land, especially newly reclaimed land, was missed on the 1720 *yangan*, as in Chungju, where only 2,000 *gyeol* of reclaimed land was recorded out of 6,000 to 7,000 *gyeol*.<sup>38</sup>

It is remarkable that the 1720 *yangan* records fallow land as much as 16% of the total, in anticipation of future cultivation, as

36. Yonggung-hyeon *yangan* is preserved at the Kyujanggak Library at Seoul National University.

37. *Seungjeongwon ilgi* (Diary of the Royal Secretariat) 648, 10th lunar month of the 3rd year of King Yeongjo (1727)

38. *Seungjeongwon ilgi* (Diary of the Royal Secretariat) 547, 11th lunar month of the 2nd year of King Gyeongjong (1722).

shown in the Yonggung-hyeon *yangan* in Table 10. This large amount of fallow land implies a degree of arbitrariness involved in defining what land was fallow, considering the general reluctance of the government to record fallow land, which meant a reduction of the land tax base. Nevertheless, some powerful landlords managed to inflate a little damage into full fallow land,<sup>39</sup> while powerless peasants were forced to report their fallow land as being cultivated, lest they should lose it through paying land tax.<sup>40</sup>

Table 9. Amounts of Reclaimed Land in Yonggung-hyeon County

(Unit: *gyeol-bu-sok*)

| Sub-county<br>Land | Namha    | Naesang  | Buksang  | Bukha    | Sinsang  | Sinha    | Eumnae   | Total     |
|--------------------|----------|----------|----------|----------|----------|----------|----------|-----------|
| Total land(A)      | 340-13-2 | 359-46-7 | 417-84-2 | 404-41-4 | 365-48-6 | 234-24-0 | 432-69-1 | 2554-27-2 |
| Reclaimed land (B) | 5-99-9   | 20-64-8  | 5-47-0   | 3-60-7   | 24-19-7  | 21-44-0  | 7-15-3   | 88-51-4   |
| B/A*100            | 1.8%     | 3.1%     | 1.3%     | 0.9%     | 6.6%     | 9.2%     | 1.7%     | 3.5%      |

Table 10. Amounts of Fallow Land in Yonggung-hyeon County

(Unit: *gyeol-bu-sok*)

| Sub-county<br>Land | Namha    | Naesang  | Buksang  | Bukha    | Sinsang  | Sinha    | Eumnae   | Total     |
|--------------------|----------|----------|----------|----------|----------|----------|----------|-----------|
| Total land(A)      | 340-13-2 | 359-46-7 | 417-84-2 | 404-41-4 | 365-48-6 | 234-24-0 | 432-69-1 | 2554-27-2 |
| Fallow land (B)    | 62-51-7  | 57-29-6  | 85-75-4  | 59-44-3  | 46-73-6  | 32-24-1  | 70-58-4  | 414-57-1  |
| B/A*100            | 18%      | 16%      | 21%      | 15%      | 12%      | 14%      | 16%      | 16%       |

39. *Garim bocho* 嘉林報草 (Aug. 29, 1738).

40. *Seungjeongwon ilgi* (Diary of the Royal Secretariat) 679, 1st lunar month of the 5th year of King Yeongjo's reign (1729)

The assessment of land fertility, however, differed substantially from reality, compared with the proportion of land surveyed and the decisions related to declaring land fallow or cultivated. The assessment of land fertility had been a controversial issue among high officials since the 1638 land survey, which was the first one since the Hideyoshi Invasions (1592-1598). This controversy focused on how the impacts of the war on agricultural land could be reflected in assessing land fertility. Yi Hyeon, in charge of surveying western Gyeongsang-do province, argued for a new set of assessment criteria, in order to account for the devastated land conditions during the war. But the government decided to reject his proposal, and continued to use the assessment made before the war in order to secure a stable base for taxation.<sup>41</sup>

The 1638 practice to continue the previous assessments remained unchanged at the time of the 1720 survey, in which all land grades except for newly reclaimed land and others remained the same as those of the 1638 survey.<sup>42</sup> This policy ensured a 200-year continuation of the land grades originally determined well before the Hideyoshi Invasions of the late sixteenth century.

Both the 1638 and the 1720 surveys inherited the same previous assessments, but they were quite different in representing the real conditions of land fertility. As Yi Hyeon feared, the land grades of the 1638 survey gave a higher rate for the real land conditions, because a large portion of the land had not been fully restored to its former level of fertility in the aftermath of the war. Nevertheless, the government decided not to record the worsened land conditions in order to maintain a stable base for land tax. As a result, owner peasants who should have paid a lower tax if the assessment of land fertility had been accurate were forced to pay a higher rate.

On the other hand, the land grades of the 1720 surveys gave a

41. *Injo sillok* (Annals of King Injo), 8th lunar month of the 12th year of King Injo's reign (1634).

42. "Yangjeon jo" (Land Survey) of *Hojeon* (Regulations on Taxation) in *Sinbo sugyo jimnok* 新補受教輯錄 (Newly Supplemented Collection of Edicts).

lower rate based on real land conditions, because increased irrigation facilities such as dams and banks that had been constructed during the sixteenth and seventeenth centuries increased the water supply to land relatively remote from water sources such as valleys and streams. Moreover, such newly irrigated land located outside valleys tended to receive more sunlight without the mountain shade, further increasing their productivity. Nevertheless, the 1720 survey did not reflect this changed reality in land fertility and thereby land productivity. Therefore, for example, underrated land produced more rice than comparably higher rated land in 40 out of 47 harvests.<sup>43</sup>

The question therefore remains why the government in the 1720 survey decided not to adjust land grades in accordance with the improved land conditions due to increased irrigation and transplantation, despite the obvious increase in the tax base that such an adjustment would guarantee. The answer lies in a prolonged debate over the land survey that raged for about ninety years between the two surveys. The government did attempt several land surveys, but had to abandon them because of strong and stubborn objection from landlords. For thirty years prior to the 1720 survey, the government and landlords were locked in a sharp confrontation over whether or not a land survey should be conducted.<sup>44</sup> Even some officials joined the landlords' camp.<sup>45</sup> Eventually, the government conceded to retaining the land grades of the previous 1638 survey in order to mitigate opposition from the landlords, which might have frustrated the whole project.

This is a prominent example of how the government's ideal of equitable land tax was compromised due to the objections of landlords. The problems created by the regressive land tax system bore heavily on the peasantry, to the extent that mass bankruptcies occurred, as discussed below.

43. Kim K. (1999).

44. Oh (1998).

45. *Sukjong sillok* (Annals of King Sukjong) 63, 1st lunar month of the 45th year of King Sukjong's reign (1719).

### Lack of Adaptability in Land Tax Management

The above discussion has focused on the increasing arbitrariness of local governments in the *hojeok* registration, which led directly to a serious maldistribution of the tax burden among local residents. However, the *hojeok* does not provide sufficient data to conclusively investigate the central government's taxation policy. To identify the characteristics of this policy, I take an approach to compare the quota of taxable land imposed on Jeolla-do province by the central government with the actual amount of rent collected by the Nampyeong Mun clan in the Yeongam district in the same province over the period of 1744 through 1883.<sup>46</sup> The comparison shows that the central government was far more rigid than the upper-status landlords in adjusting the peasants' requirements to the crop conditions over the period.

Figure 1 shows the fluctuations over the period in the quotas of taxable land for Jeolla-do province and the amounts of rent per *durak*.<sup>47</sup> The figures from 1744 are taken as the standard, namely 217,077 *gyeol* for the taxable land quota and 20 *du* for the rent. The land tax quota for Jeolla-do province underwent considerable adjustments during the 1810s and 1820s, but remained virtually unchanged after the 1830s. Over the long-term, the quota amount declined slightly until the 1810s, but increased slightly thereafter. In short, the central government made little effort to adjust its land taxation according to yearly crop conditions.

In contrast, the amount of rent collected by the Nampyeong Mun clan underwent flexible annual adjustments according to crop conditions, and over the long-term it tended to decline significantly, which is attributable to two factors. The Nampyeong Mun clan later reduced

46. The data for the government's quotas for taxable land are from *A Study of the Joseon Land System* (Government-General of Korea), and those for the rents are from *Gomunseo jipseong* (Collection of Old Documents) 21 (Academy of Korean Studies).

47. *Durak* is a unit of farmland approximately equal to 500 square meters.

the rent in return for shifting the land tax to the tenants. Over time the tenants were increasingly from the same family clan, which supported the livelihood of its members by cutting rent rates.

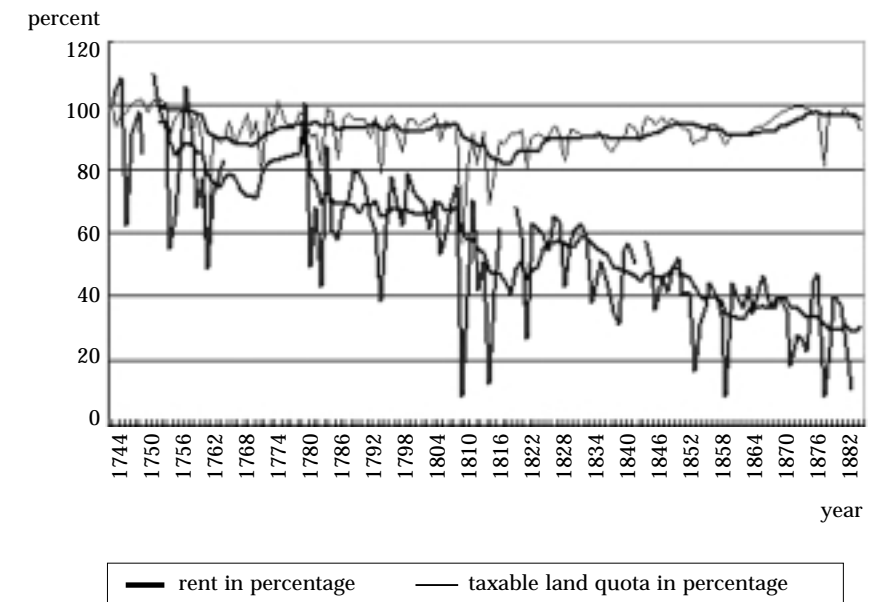


Figure 1. Adjustments in the taxable land quota for Jeolla-do and in the rent collected by the Nampyeong Mun clan, 1744 through 1883

This rigidity of the central government's land tax policy must have created serious discontent, especially among the tenant peasants in years of poor harvests. The unadjusted amount of land tax in the poor harvest years must have been onerous for the impoverished peasants who had been struggling to barely eke out a living even in the good harvest years.

The inflexible land tax policy of the central government can also be verified by using the record of land tax payments by the Yean Yi

family in Gyeongsang-do province in the late nineteenth century, as shown in Table 11.<sup>48</sup> The family adopted a fixed rate of rent (*doji*) rather than sharecropping, but it paid the land tax to the local government under its name.

Table 11 shows that the family typically paid a uniform amount of 100 *du* per *gyeol*, except for the very worst harvest years, despite the frequent natural disasters reported in the late nineteenth century. Moreover, when crop damage was assessed, the local government did not give consideration to the crop condition of each parcel, but rather reduced the tax amount on a lump sum basis for the entire land holding (wet paddy field).<sup>49</sup> This practice indicates that the Joseon government in the late nineteenth century ceased to adjust the *gyeol-bu* of individual parcels as a basis for taxation according to yearly crop conditions, thus forcing tenant cultivators who were tilling parcels of land hit by drought or flood to pay the land tax anyway.

The tax reduction for the landlords' entire holdings on a lump sum basis did not trouble the landlord, but it probably caused serious problems for the tenants tilling the damaged sections of the holding, because they had to pay the land tax anyhow. Consequently, the tenants had to resort to loans to pay their land taxes. This explains why the peasants in the rebellions directed their attack against the government and local officials rather than against the nearby landlords. The tenant peasants must have harbored grievances against the local magistrates who were only committed to collecting the fixed amount of land tax, regardless of the crop damage of individual tenants, unlike the landlords, who were more adaptable in collecting rent according to crop conditions.

The 1894 Donghak rebellion took place in Jeolla-do province,

48. *Chibu-Punggi* 置簿-豊基 is preserved at the library of Catholic University of Daegu, Korea.

49. The land size measured in *gyeol-bu* in Table 10 varied year by year, because the figures included those of dry fields. But the size of wet paddy fields measured in *gyeol-bu* remained fairly constant throughout the period.

Table 11. Rents and Land Taxes by the Year Yi in the Late 19th Century

(Unit: *du*)

| Year | Land Size in <i>Durak</i> (A) | Rent Amount (B) | Rent per <i>Durak</i> (B/A) | Land Size in <i>gyeol-bu-sok</i> (C) | Land Tax Amount (D) | Land Tax per <i>gyeol</i> D/C | Rent vis-à-vis Land Tax D/B*100 |
|------|-------------------------------|-----------------|-----------------------------|--------------------------------------|---------------------|-------------------------------|---------------------------------|
| 1871 | 86                            | 1980            | 23.1                        |                                      | 405                 |                               |                                 |
| 1872 | 86                            | 2171            | 23.1                        | 4-10-6                               | 410                 | 99.9                          | 18.9%                           |
| 1873 | 86                            | 2029            | 22.9                        | 4-10-8                               | 411                 | 100                           | 20.3%                           |
| 1874 | 86                            | 1902            | 22.8                        | 4-36-0                               | 436                 | 100                           | 22.9%                           |
| 1875 | 86                            | 1969            | 22.5                        | 4-36-0                               | 436                 | 100                           | 22.1%                           |
| 1876 | 86                            |                 | 14.3                        |                                      |                     |                               |                                 |
| 1877 | 86                            | 1864            | 22.0                        | 4-66-9                               | 467                 | 100                           | 25.1%                           |
| 1878 | 86                            | 1969            | 22.9                        | 4-66-9                               | 467                 | 100                           | 23.7%                           |
| 1879 | 86                            | 1702            | 19.8                        | 4-66-9                               | 467                 | 100                           | 27.4%                           |
| 1880 | 86                            | 1969            | 22.9                        | 4-66-9                               | 467                 | 100                           | 23.7%                           |
| 1881 | 86                            | 1969            | 20.7                        | 4-66-9                               | 467                 | 100                           | 23.7%                           |
| 1882 | 86                            | 1916            | 22.9                        | 4-66-9                               | 467                 | 100                           | 24.4%                           |
| 1883 | 86                            | 1559            | 18.1                        | 4-66-9                               | 409                 | 87.6                          | 26.2%                           |
| 1884 | 86                            | 1969            | 22.9                        | 4-66-9                               | 467                 | 100                           | 23.7%                           |
| 1885 | 86                            | 1894            | 22.9                        | 4-66-9                               | 467                 | 100                           | 24.7%                           |
| 1886 | 86                            | 1964            | 22.8                        | 4-59-2                               | 460                 | 100.2                         | 23.4%                           |
| 1887 | 86                            | 1960            | 22.8                        | 4-59-2                               | 460                 | 100.2                         | 23.5%                           |
| 1888 | 86                            | 1505            | 18.4                        | 4-59-2                               | 455                 | 99.1                          | 30.2%                           |
| 1889 | 86                            | 1969            | 22.9                        | 4-59-2                               | 460                 | 100.2                         | 23.4%                           |
| 1890 | 86                            | 1969            | 22.9                        | 4-59-2                               | 460                 | 100.2                         | 23.4%                           |
| 1891 | 86                            | 1969            | 22.7                        | 4-59-2                               | 460                 | 100.2                         | 23.4%                           |
| 1892 | 86                            | 1954            | 22.7                        | 4-59-2                               | 460                 | 100.2                         | 23.5%                           |
| 1893 | 86                            | 1969            | 22.9                        | 4-59-2                               | 460                 | 100.2                         | 23.4%                           |
| 1894 | 86                            | 1716            | 20.2                        | 4-59-2                               | 460                 | 100.2                         | 26.8%                           |

and the majority of peasants joined the rebellion due to the rigid or even regressive land tax policy of the central government in the late nineteenth century. In contrast, the Jeolla landlords adopted a flexible method of collecting rent termed *jipjo*, according to which the amount of rent was determined just prior to harvest, thus giving con-

sideration to crop conditions for a given year. The method of dividing crop yield into one third for the landlord as rent and two thirds for the tenant as income and land tax was practiced widely across Jeolla-do province and in part of Gyeongsang-do province.<sup>50</sup>

### Conclusion

As seen above, the *hojeok* from the four districts represent the respective modes of taxation for each district. In the mid-nineteenth century, Junghwa bore the heaviest tax burden in terms of the central government's quota. Yet, the *hojeok* from Junghwa was the least accurate in reflecting the central government's demand for the accurate registration of households and household members (i.e., the population). A majority of householders in the Junghwa *hojeok* were listed in upper-status categories of occupational obligations, and only half of the population quota was met in the *hojeok* registration. The inflation of upper-status householders and the underregistration of the population were a direct result of the central government's fiscal policy toward Pyeongan-do province to allow autonomous taxation for the region, thus opening opportunities for local officials to create irregularities in the *hojeok* registration.

Daegu was opposite to Junghwa in following the central government's demands in the *hojeok* registration. The households and population in the Daegu *hojeok* were substantially larger than the quota set in 1789. Consequently, the tax burden on the Daegu population increased over time, but Daegu local officials paid more attention to the central government's demand for filling quotas and achieving accurate registration, because it was closer to the administrative hierarchy of the central government than the other three districts.

Ulsan and Danseong were placed between Junghwa and Daegu in meeting the central government's demands. The Ulsan *hojeok* in

particular was the least arbitrary in registering lower-status categories of occupational obligations liable to military service and tax, because the location of a strategic fortress demanded greater accuracy from local officials in registering the lower-status population. As for Danseong, with the smallest quotas from the central government, although it was relatively easy for local officials to fill the quotas in the *hojeok* registration, this did not ensure a fair distribution of the tax burden among households and the population.

The rebellion arose in the northwestern districts and Danseong. The northwestern districts had a heavy tax burden in terms of the government's quotas. Moreover, the administrative breakdown was the worst, with only half of the population being listed in the *hojeok* registration. The distribution of the tax burden among a larger population was impossible in the Junghwa district. As for Danseong, the central government imposed the smallest tax burden. Nevertheless, it was another victim of the central government's rigid taxation policy, which almost never adjusted the fixed taxation quotas for the southern provinces in accordance with annual crop conditions.

The central government's quotas of taxable land for southern Jeolla-do province remained unchanged in the nineteenth century, in contrast to the amounts of rent collected by landlords such as found in the Nampyeong Mun clan, which adjusted the rates of rent according to annual crop conditions. Moreover, as seen in the land tax payment records kept by the Yean Yi family, despite the reduction in lump sum of land tax for the entire holding of the landlord, the tenant cultivators on damaged land continued to be subject to the land tax as usual. Because the land tax had been shifted to the tenant cultivators by the mid-nineteenth century, the landlords suffered little in bad harvest years, whereas their tenants were forced to pay it anyhow. The land tax burden was the single most important reason that drove Jeolla peasants into the ranks of the Donghak rebellion in 1894.

However, only an inaccurate and reductionist analysis would limit the causes of the nineteenth-century rebellions solely to taxation problems. A host of interrelated problems derived from the various

50. Japanese Government-General in Korea (1932, 116-119).

defects and shortcomings of Joseon institutions and practices were behind the rebellions. For example, the practice of discriminating against northwestern people in their official careers was one major reason for the Hong Gyeong-rae rebellion of 1811. Nonetheless, protesting against the evils of existing taxation policies and practices was a universal component of nineteenth-century peasant rebellions in Korea.

Other conditions that worsened the tax administration system were probably derived from the unique fiscal and political problems of the Joseon dynasty. Unlike China and Japan, where tax revenue was collected in metal cash, in Joseon Korea tax revenue in kind (predominantly rice and cotton) accounted for two thirds of the national tax revenue. The amount of tax revenue paid in kind was virtually impossible to adjust, when the government had to pay for various administrative costs. The government did not mint cash in times of fiscal straits or decreased revenue that was the result of poor harvests. Instead it insisted on levying a fixed or even increasing amount of tax revenue regardless of annual crop conditions.

The contemporary political power structure centered on the Patriarch faction (Noron) also contributed to the general administrative breakdown. The political power in the mid-nineteenth century was held exclusively in the hands of a relatively small group of the elite, in the absence of any effective checks and balances by rival factions capable of representing the public interests of the country. (translated by Cheolbae Son)

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## GLOSSARY

|                  |     |                 |    |
|------------------|-----|-----------------|----|
| <i>bonmun</i>    | 本文  | <i>ho</i>       | 戶  |
| <i>daedongmi</i> | 大同米 | <i>hodeung</i>  | 戶等 |
| <i>doisang</i>   | 都已上 | <i>hojeok</i>   | 戶籍 |
| <i>doji</i>      | 賭地  | <i>hwan-gok</i> | 還穀 |
| <i>du</i>        | 斗   | <i>hyeobin</i>  | 俠人 |
| <i>durak</i>     | 斗落  | <i>jeonse</i>   | 田稅 |
| <i>ga</i>        | 家   | <i>jigyeok</i>  | 職役 |
| <i>gogong</i>    | 雇工  | <i>jipjo</i>    | 執租 |
| <i>gu</i>        | 口   | Noron           | 老論 |
| <i>gun</i>       | 郡   | <i>seok</i>     | 石  |
| <i>gunyeok</i>   | 軍役  | <i>yanggan</i>  | 量案 |
| <i>gyeol</i>     | 結   | <i>yoyeok</i>   | 搖役 |
| <i>gyunse</i>    | 均稅  |                 |    |