

一條鞭法

THE SINGLE-WHIP METHOD
OF
TAXATION IN CHINA

LIANG FANG-CHUNG

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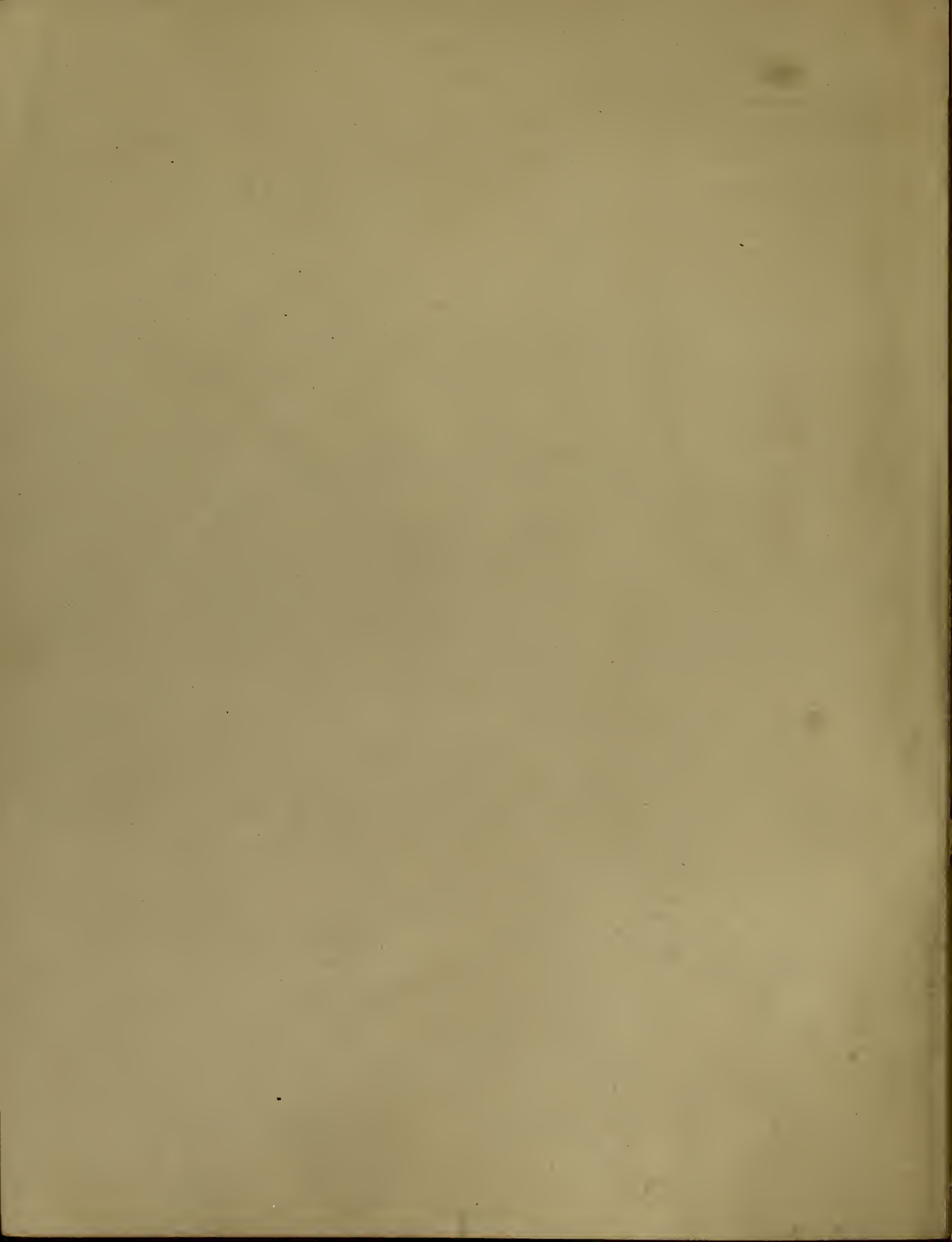
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Guillermo J. Reis

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THE SINGLE-WHIP METHOD
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by

Liang Fang-chung

translated from the Chinese

by

Wang Yu-ch'uan

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FOREWORD

In developing our program of Chinese Economic and Political Studies, which eventually will produce a series of research monographs, we have found it necessary to make use of certain studies or translations in this field which have not hitherto been published. In a comparatively new and rapidly developing area such as this one, a new level of research may be achieved in the process of producing even a doctoral dissertation; such research may break new ground and attain important results, even though still embodied in the form of a thesis. Yet formal publication may be impeded not only by high costs but also by the fact that pioneer work sometimes seems less finished or permanent than work in older and more thoroughly explored fields of study. The best, even indeed the magistral, account of a subject may thus remain available for years only in thesis form. It may be borrowed and perused by a whole generation of students, who are conscientiously obliged thereafter to acknowledge an indeterminable debt to an invisible source.

In other cases we have found great usefulness in certain English translations of Chinese or Japanese researches, publication of which we believe would also contribute to Western studies of China.

Liang Fang-chung's monograph, "The Single-Whip Method (or System)," I-t'iao-pien fa, was first published in Studies in Modern Economic History of China (Chung-kuo chin-tai ching-chi-shih yen-shiu chi-k'an), 4:1-65 (1936), the journal of the Institute of Social Research headed by Dr. L.K. Tao (T'ao Meng-ho) at Peiping. It was translated into Japanese and published in Japan, and about a decade ago an English translation was made by Mr. Wang Yü-ch'uan at the request of Mr. William L. Holland of the Institute of Pacific Relations. Since it did not bear upon the contemporary scene, however, the latter agency could not give it high priority, and duplication of Mr. Wang's translation was not completed. Subsequently, the text was checked over by Professor Lien-sheng Yang and by some of his graduate students at Harvard in the course of their researches for Harvard doctorates, and it has now been further edited by Mrs. E.M. Matheson in this office. Thus its merits stand to the credit of all the persons above-mentioned, to whom we are much indebted (not least to the Institute of Pacific Relations for Mr. Wang's draft translation) -- none of whom, however, should be held responsible for its remaining imperfections.

As the most thorough study yet available of the systematic commutation of taxes-in-kind and labor-service into silver payments in the late Ming period, this monograph has an important background value for any study of the growth of money economy in modern China. It is an exceedingly careful investigation of the tax reform that took place in China during the sixteenth century. In Western works and even in most Chinese surveys of economic history, this reform receives but scant mention. Mr. Liang has begun to place it in its proper light by gathering his material almost entirely from local gazetteers. On the basis of specific references to the reform as it came about in many different hsien, north and south, he shows the gathering force and the developmental nature of this complex process of tax revision. Incidental references indicate some of the connections between the reform and the growing use of silver under the Ming.

In a supplemental article in vol. 7, no. 1 (1944) of the same journal, Mr. Liang characterized the Single-whip Reform under four headings:

1. Land taxes and labor service were unified into one charge on the land.
2. Decennial reassignments of service under the local system of mutual responsibility (li-chia) were changed to annual reassignments.
3. Revenue transportation became no longer a duty of the taxpayers themselves but a government function.
4. Both land and labor taxes became payable in silver.

The present article gives the detailed background for these generalizations and in its wealth of detail suggests many lines worth investigating.

The present translation is only a "working draft" but will be of distinct assistance both to researchers confronted with the fiscal terminology of the time and to those who want a general idea of the reform. In several instances in the latter half of the translation, certain repetitious passages and purely illustrative examples have been omitted.

John K. Fairbank

Chinese Economic and Political Studies
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THE SINGLE-WHIP METHOD
OF TAXATION IN CHINA

Introduction

In the sixteenth century, between the periods of Chia-ching (1522-1566) and Wan-li (1573-1619), the Single-whip Method of taxation was put into practice. This constituted an extremely important turning point in the history of the land tax system in China, for its establishment meant the beginning of the modern land tax system. After the Single-whip Method was put into operation, payment in silver became the basic form of land tax payment; it replaced payment in kind, which had been practiced for two to three thousand years. The event is significant not only as it concerns the land tax system itself; it also reflects various aspects of the general social and economic conditions from the Cheng-te period (1506-1521) of the Ming dynasty, i.e. the beginning of the 16th century. There were no very important changes in methods of production in agriculture and industry, or in the consequences of production, but due to such historical happenings as the progress in navigation in Europe, the trade between China and foreign countries began to flourish; and in the internal social and economic conditions of China the period of natural economy gradually developed into a period of money economy. Payment in silver as stipulated in the Single-whip Method was but a branch stream of the great current of that time. Apart from the point of payment in silver, which deserves our attention, the Single-whip Method produced other changes in the systems of land tax and labor service. These [changes] formed the main structural elements of the modern, or contemporary, system of land tax.

However, the Single-whip Method is in fact only a general term. It signifies a process of development [rather than a preconceived plan for collecting land tax and labor service]. Because the date of its adoption varied from place to place, its content varied in refinement and depth. The aim of this paper is to explore the basic meaning of the Single-whip Method and to explain the causes which led to its establishment. On the history of the operation of the Single-whip Method in various places, I shall prepare another essay for publication.

I. The Land Tax and Corvee Systems of the Ming Dynasty before the Adoption of the Single-Whip Method

The so-called fu (land tax) was a tax on land, and the i (labor service) was a tax on the individual or the household. The land tax system of the Ming dynasty before the introduction of the Single-whip Method followed the old Two-tax System of the T'ang (618-905) and the Sung (960-1279) dynasties. The two taxes of the Ming dynasty were the hsia-shui (summer tax) and the ch'iu-liang (autumn grain). The levies collected in the summer were called the Summer Tax, and those collected in the autumn were called the Autumn Grain. Each place had its specified dates for collecting the summer and autumn taxes, and any delay was punished. The standard according to which the two taxes were assessed was the acreage and the grade of the land. Besides classification according to the nature of the land -- "paddy land," "dry fields," "mountain" and "lakes" -- land was usually classified according to ownership, and was divided into two large categories: government land and private land. Government land was that owned by the government, and its main source was the land that had been confiscated by the government at the time of the Sung and the Yuan (1280-1367) dynasties. Later there appeared the "land returned to the government" (i.e., land which had been granted to the dukes, marquises and imperial relatives, and now returned to the government for one reason or another), "confiscated land" (land confiscated from criminals, whether common people, dukes, marquises, or imperial relatives), "land adjudicated to the government" (land returned to the government because of disputed ownership or because of the extinction of a certain household), "garrison fields," "imperial estates," "granted estates" [granted to the nobles and temples], "pasture land," and "office land." There was a great variety of items. Since all of them belonged to the government, they were called the government land. The extent of the garrison fields and the granted estates was very great, and they belonged to a special category of government land. Their management and the way of taxing them differed from the ordinary government land. The latter was land which directly belonged to the government and was leased to the people for cultivation. Private land was land privately owned by the people, which could be freely sold and purchased.

Speaking in a general way, the rate of taxation on government land was higher than that on private land. Both government and private land were classified according to fertility into many grades, such as the "five classes," the "nine classes," and the "three classes with nine sub-classes." The rate of tax also varied according to fertility. Sometimes the number of tax rates on the land in one county came to over a hundred. As to the medium of tax payment, wheat predominated in the Summer Tax and rice in the Autumn Grain. Both rice and wheat were called pen-se (original kind). For "original kind" could be substituted silk, chüan [an ordinary silk fabric], cash, paper money, or silver. The substitute was called the che-se (commutation). Both the "original kind" and the "commutation" had great variety. For example, the item of rice included "white unglutinous rice," "white glutinous rice," "rice of the original kind," etc. Under chüan there was "chüan commuted from the silk levy for not planting mulberry trees," "chüan commuted from silk and silk floss," "chüan commuted from levy in silk," "chüan commuted from silk levy on the male adult," and "chüan of the original kind." The item of cloth encompassed linen, cotton cloth, broad and white cotton cloth, etc. Before the Single-whip Method prevailed, rice and wheat were the standard media of payment. If other media were used, their amount was fixed according to the value of the rice or wheat. Under the Single-whip Method, silver gradually replaced rice and wheat and became the principal means of payment. This is not to say that silver was never used before the adoption of the Single-whip Method. As a matter of fact, rice and wheat were not infrequently commuted into silver for payment; but the commutation was limited to a certain time and to certain places, and did not become a general phenomenon.

The regular land tax was transported [to the capital or some other pre-determined place] together with the miscellaneous collections [extorted along with the regular items]. The places to which these taxes were to be transported were specified beforehand. As a rule their uses were also specified. During the Ming dynasty granaries were established throughout the Northern and Southern Regions under Direct Control [Pei Chih-li and Nan Chih-li, i.e., the regions centered around Peiping and Nanking today], the thirteen pu-cheng-shih-ssu (i.e., the present "province"), the wei (garrisons) and the so (military stations) on the frontier. Which tax was to be transported to which granary was fixed beforehand. Of the granaries there were two kinds:

the "heavy granary" and the "light granary." The taxes transported to the "light granary" were from places close by, and on this account the actual tax payment (regular charge plus wastage) was lessened. The taxes transported to the "heavy granary" were from far distant places; hence the actual payment was heavier. The order of transportation was arranged according to the urgency of the taxes, those which were needed most urgently being transported first. The whole process from collection to transportation was undertaken by the people. The liang-chang (collector of land tax) and the li-chang (village head) were the persons in charge of this matter.

What has been discussed above is the main outline of the system of land tax. While discussing the land tax system, we should not neglect the system of labor service.

The labor service which was demanded from the individual and the household may be divided into three groups: (1) the li-chia i.e., service as the li-chang, or village chief, and as chia-shou, or section head of ten households; (2) the chün-yao (equal corvée); (3) miscellaneous services. The households of the Ming dynasty were classified according to their occupations and grouped into three categories: the common people household, the soldier household, and the artisan household. The soldier household furnished military service; the artisan household furnished manufacturing service. These were special services. The ordinary service, which was the li-chia and the chün-yao, was provided mainly by the households of the common people. In general the households were divided into the "three grades" (upper, middle, and lower), or the "nine divisions" (upper-upper, upper-middle, upper-lower; middle-upper, middle-middle, middle-lower; lower-upper, lower-middle, lower-lower). There was also the classification of the "three divisions" and "five divisions." The amount of labor service to be demanded was fixed according to the grade of the household concerned. Males (ting) were classified into two groups. On birth the male was entered into the Register of Households and Individuals, and called a pu-ch'eng-ting (immature male). At sixteen he was called a ch'eng-ting (male adult). Labor service was exacted from the male adult. Exemption was granted to him on reaching the age of sixty. The classification of the individual accorded with that of the household. For instance, the male adult from a household of the "upper-upper" division was classified as "upper-upper." From the point of

view of the one who performed the service: service where the household was the unit was called li-chia; where the male adult was the unit it was called chün-yao. Other services which were demanded by the government at irregular times were all designated as tsa-fan (miscellaneous) or tsa-i (miscellaneous services).

The so-called li-chia was a semi-official organization for local self-government by the people and was also the unit for paying land tax and labor service. It was the main trunk of the whole labor service system. One hundred and ten neighboring households made up a li (village). In the li the ten households with the largest number of male adults and the largest amount of wealth (symbolized by the amount of land tax paid) were elected li-chang (village chiefs). The remaining one hundred households were divided into ten chia (sections), each composed of ten households. For every ten households there was a head, called the chia-shou (section head). Every year one li-chang and one chia-shou led one chia to supply the labor service. Thus, once every ten years each chia would be responsible for supplying labor service. Those currently due for service were called hsien-i; those whose turns had been served were called p'ai-nien. After a round of ten years, the number of male adults and the wealth of the households in the li were rechecked, and the li-chia were rearranged. The households would again rotate in supplying labor service, in an order determined by the number of male adults and the amount of wealth. This was what was said: "Ten years constitute one round; when one round comes to an end it starts all over again."

The labor service of the li-chang and the chia-shou was to supervise and manage the business of the li; for example, urging the people to pay taxes, and doing public works. (Later on, the expenses entailed for official gatherings, official banquets, grants to the wise and virtuous men, and support of fatherless children were all met by the li.) The people and households of the li were all entered into the Yellow Book of land tax and labor service, one book for each li. When need for labor service arose, those who were to supply the service were chosen according to the book. Old widowers and widows, orphans, the elderly without issue, and those who had no land and were not subject to labor service were excluded from the 110 households, and their names were attached at the end of the book. They were called

"odds and ends." This shows that the service of the li-chang and the chia-shou was not purely a service demanded from the household, because those who had no land and were not subject to labor service were not required to serve as li-chang and chia-shou.

The chün-yao (equal service) was a general term for the various regular labor services at the government offices. Services to be performed at the government offices, other than regular service as li-chang (village chief) or liang-chang (collector of land tax), were all called chün-yao. For example, service as a runner in the offices, from those at the capital down to those in the country, and other miscellaneous services or their substitutes -- all were supplied under the item of chün-yao. The chün-yao may be divided into two main categories: the li-ch'ai (service to be performed in person), and the yin-ch'ai (service to be commuted into silver). If a person performed the service himself this was called li-ch'ai (but later on people were also permitted themselves to hire substitutes). If a person paid a certain amount of silver to the government and the government hired another person to perform his service, this was called yin-ch'ai. The li-ch'ai was usually performed in a nearby place, while the yin-ch'ai was usually delivered to a distant place.

There were a great many items under both the li-ch'ai and the yin-ch'ai. Their names varied from place to place. The most usual items of the li-ch'ai were: the tsao-li (runners), yü-tsu (prison guards), shu-shou (rural scribes), k'u-tzu (storehouse watchmen), men-tzu (doormen), tou-chi (measurers of grain tax), ch'ang-fu (long-term coolies), yin-shih (the rich), chih-hou (attendants), ma-fu (grooms), hsün-lan (patrols), p'u-ssu-ping (messenger-soldiers), i-kuan-fu (attendants of postal stations). These services were all performed by persons themselves who were subject to this labor service. The items frequently listed under the yin-ch'ai were: the p'ai-fang (public monuments), sui-kung (annual tributes), p'an-ch'an (expenses of the officials), ma-p'i (horses), ts'ao-liao (forage), kung-shih (food for workers), fu-hu (wealthy families), ch'ai-hsin (fuel), piao-chien (stationery), jih-li and fu-hu (calendar and wealthy families), chai-fu (school servants), and shan-fu (cooks). For these public services silver was paid to the government. The li-ch'ai and the yin-ch'ai were apportioned according to categories which had been worked out in fine detail, as a result of which abuses

later grew and became a great grievance to the people.

The burden of the various items under li-ch'ai and yin-ch'ai was not equal. In general li-ch'ai was heavier than yin-ch'ai. And under li-ch'ai, service as granary watchman or grain tax measurer was fairly heavy, while that as patrol or prison guard was comparatively light.

The apportioning of the chün-yao (equal service) was based on the number of male adults and the amount of land owned by the common-people family. Probably the allotting was done in a loose way according to the rating of the households, which was fixed in the system of the li-chia (village and section). If the grade of the household was high, heavier service would be demanded of it; if low, lighter service would be required. Consequently most of the li-ch'ai was assigned to the rich households, while most of the yin-ch'ai was assigned to the poorer ones. For instance, the li-ch'ai services of granary watchman and grain-tax measurer concerned tax-grain [or grain tax, i.e., land tax paid in grain]. These posts were usually filled by people from the wealthier households, because such an arrangement would guarantee the making up of any shortage which might occur in the process of collection [it was easier for the government to compel the wealthier households to make up the shortage]. It was not so necessary to have the yin-ch'ai [which was paid at a fixed amount of silver and which could not so easily fall short] performed by the wealthy households.

The date for the meting out of the chün-yao varied from place to place. In some places, such as Chekiang and Fukien, rearrangement was made once every ten years, as in the case of the li-chia [i.e., choosing of the li-chang (village chief) and the chia-shou (section head)]. In any ten-year period every household must serve once for the chün-yao. But the households serving as li-chang and chia-shou were not required to perform this service until five years after their regular service (as li-chang or chia-shou), in order to give the people some respite. There were also a great many cases where rearrangement was made every year, every two years, every three years, or at indefinite periods.

All the remaining irregular services not included in the chün-yao were called "miscellaneous." These services were meted out temporarily, and increased or decreased according to need. In both need and importance they were far below the li-chia and the chün-yao. "Cutting wood," "fuel,"

"transporting fuel," "repairing rivers," "repairing granaries," "transporting material," "relay," "attendance at post stations," and the like were items in this category.

In addition to the three general classes of labor service demanded from the household or individual, there were still two other kinds of labor service which must be discussed here. They were the i-chuan and the min-chuang. The duties of the i-chuan were to provide the post stations with boats, carriages, horses and attendants, which were to be used exclusively in transmitting important military and other official documents. It was the work of the i-chuan also to transport, serve and provide food and lodging for the official envoys and their retinues. During the Ming dynasty such post stations were set up from the capital to the borders. The one in the capital was called the hui-t'ung-kuan (office of convergence); those outside the capital were called the shui-i (water post), ma-i (horse post), and ti-yün-so (relay stations). At the horse post a varying number of horses or donkeys was kept, in charge of the horse post attendant. At the water post were boats, kept and supervised by the water post attendant. At the relay stations the water post attendants and the service-men (jen-fu) were responsible for boats or carriages. These were all for the convenience of officials travelling on government business. In important military affairs, tallies or other credentials were given to the officials concerned, in order to prevent fraud. To avoid delay in transmitting official documents, the p'u-she (post offices) were established. The arranging and apportioning of the post service varied slightly in different places, but the service was always assigned to the households with the largest number of male adults and the largest land tax. Originally, in some places, this service was collected simultaneously with the land tax. For example, the households which paid one hundred or more shih (Chungking bushel) of grain for land tax were chosen as the ma-hu (households for horses) and were ordered to supply service as horse men. In some places the horses, carriages, and boats which were needed for the post service were demanded from the households according to the amount of land they owned. For example, a household which possessed forty or more ch'ing of land was ordered to provide a horse.

Under the military system of the Ming dynasty, in each chou and hsien [the chou was a superior administrative unit of the hsien, or county]

there was set up the min-chuang (the strong of the people), who were also called the min-ping (people-soldiers, local militia). The number of the local militia, which was used to supplement the regular troops at the wei (garrisons) and the so (guard posts), was fixed. The soldiers of the local militia were all people from the rural communities. At first, during the Hung-wu period (1368-1398), they were chosen by the government. Later, during the period of Cheng-t'ung (1436-1449), they were hired. During the period of Hung-chih (1488-1505), they were selected according to the li (village). The number of militia men to be provided by a village varied in direct proportion with the number of li in a county: the more li in a county, the more men that county had to provide. Rearrangement was made every ten years. As a rule the militia soldiers were selected from the households with the largest number of male adults and the greatest wealth.

The li-chia (service as village chief or section head), chün-yao (equal service), i-chuan (postal service), and min-chuang (local militia) together were known as the "four services." The li-chia was regarded as regular service; the other three were called miscellaneous services.

The point to be kept in mind is that the basis for allotting labor service was the wealth and the number of male adults in the household; only very rarely was labor service assigned on the basis of the household or the individual. However, in the agricultural society of that time land was the most important part of a household's property. Therefore, each form of labor service included a part which was actually land tax.

The foregoing discussion shows us that the Ming dynasty system of land tax and labor service was both very complicated and very burdensome to the people. Its practice was dependent upon a detailed and correct record. Fortunately, this requirement was completely satisfied during the Ming dynasty.

No account of the system of land tax and labor service can fail to mention the famous Yellow Book and the Fish-scale Illustrated Book. The Yellow Book was also called the Book of Land Tax and Labor Service. This was the most important register, incorporating the permanent addresses of the people, and the government used it to allot land tax and labor service. In compiling the book the unit was the li (village); there was one book for every li, which was made of 110 households. The number of male adults, of

females, the old and young, and the total amount of property (such as fields, mountains, ponds, houses, carriages, boats, cattle, etc.) of each household in the li was recorded in detail. For each household, the rating and the assessment in relation to land tax and labor service were recorded beneath its entry for population and property. Because service as li-chia followed a ten-year cycle, a complete revision of the Yellow Book was undertaken every ten years. The officials concerned revised grades of the households according to any changes in property or population during the past ten years, and compiled a new record. Five copies were made. One was presented to the Hu Pu (Ministry of Finance); one was kept by the provincial government; one by the fu government, one by the chou, or county; and one, called the li-ts'e (village book), was left in the li.

The Fish-scale Illustrated Book was a register of land. The shapes of the plots (whether square or round) were all recorded and illustrated in the book, as was also the size of the land, its boundaries, the name of the owner (whether government or private), its classification (whether mountainous, marshy, plain, fertile, sandy or alkaline).

The main item in the Yellow Book was the household; population was treated as the warp, land as the woof, and the household was recorded under the name of its owner. Changes in the numbers of the household and the separation of the family were all recorded there. When land tax and labor service were to be collected, the book was used for reference. In short, the Yellow Book was centered around the population.

The main item in the Fish-scale Illustrated Book was the land; here land was treated as the warp, population as the woof. All land was recorded according to district (the tu and the pi [terms for rural districts] were taken as the units for the district). The shapes of the many parcels of land within the district were sketched and they were compiled into a book, in order of location. When there was dispute over a certain piece of land, the book was used for reference. The Fish-scale Illustrated Book, unlike the Yellow Book, was not centered around the population.

These two registers were compiled at the beginning of the Ming dynasty with great effort and care. The system was complete and specific, and

the land tax system of the Ming dynasty was more refined than that of any previous dynasty.

II. Breakdown of the Systems of Land Tax and Labor Service

For various reasons, in particular the combined abusive activities of the li-chang (village chief), chia-shou (section head), and liang-chang (land-tax collector), who together compiled the registers, and of the clerks who copied the registers, the accountants, and the county officials who supervised the compilation, unlawful eliminations and changes later appeared in the Yellow Book and in the Fish-scale Illustrated Book. There was also purposeful destruction of these records. On this account, what was recorded in the books did not at all correspond with the actual situation, and many abuses ensued. On some occasions the compilers registered the land of one person under the name of another, in order to help the owner to evade the land tax; sometimes they concealed the number of individuals in a person's family, in order to free him from labor service; or they changed the household register and rearranged the order of performance of labor service; at times they demanded bribes from the persons for whose land they changed the nominal ownership. Under these circumstances the Yellow Book became just something on paper. The officials who collected taxes and apportioned labor service frequently compiled a book for their own use, which was called the pai-ts'e (white book). [When things had reached this stage] the situation of the land tax and the labor service could no longer be investigated.

The alteration and confusion of the registers by the village chiefs, the section heads and petty officials resulted principally from bribery and requests for favor by the families of officials and by the magnates. The means employed by the powerful families to exploit the peasants were to encroach upon and seize their land, and directly to exploit their labor, by compelling peasants to work for them. They could also manage to shift their share of land tax and labor service onto the shoulders of these peasants. They bribed the rural petty officials into reducing or completely eliminating their land tax and labor service; and such reduction was compensated by increasing the tax and service of the poor people and the lower households. In addition, they

frequently abused such of their privileges as the exemption from land tax and labor service [officials were granted exemption or partial exemption from both], thus destroying the wholesomeness of the entire tax system. As a result, the old dual system of taxation deteriorated into irretrievable ruin. In short, it was the tyranny and plotting of the powerful families, added to the greed and venality of the village chiefs, section heads, and petty officials, which directly caused the destruction of the old tax system. The combination of these two vicious powers accelerated the process of dissolution. More distant causes for the adoption of the Single-whip Method were the social and economic changes which rendered impossible the decennial arrangement of the li-chia system, the development of international trade, and corruption in the political administration, which led to the economic bankruptcy of the people and increased their financial burdens.

Let me first discuss the disintegration of the system of land tax. The differentiation between government land and private land, originally very specific and clear, became obscured. This was due to the encroachment upon and seizure of people's land by the imperial relatives, nobles, high ministers, palace officials, soldiers, and powerful families, and also to the transfer of land ownership (nobles who did not like to manage the cultivation of their land, and soldiers who were too poor to cultivate it voluntarily transferred it to the people; while some land owned by the people was sold to the families of officials and soldiers). A further cause was the altered and confused registers resulting from the joint abusive activities of the village chiefs, section heads, clerks, accountants and officials, as one group, and the powerful families and families of officials as another. The result was that some of the private land was accorded the treatment of government land (such as exemption from taxes and labor service), and some of the tenants of the government could mortgage and sell the land as if it were private.

Other abuses also became prevalent: the t'ou-hsien, hua-fen, kuei-chi and chi-chuang.^{1/}

^{1/} The t'ou-hsien (lit., to come to and offer). This practice grew out of the fact that during the Ming dynasty the officials (eventually even such lesser ones as the village chief and the section head) enjoyed the privilege of at least partial exemption from land tax and labor service.

The poor families therefore asked the families of officials to assume nominal ownership of their land, so that they might avoid part of their tax and service.

The hua-fen (lit., parcelling out). The practice of parcelling one's land into many small pieces which were then registered under the names of one's relatives, neighbors, tenants, or servants, in order to avoid heavy taxation and labor service.

The kuei-chi (lit., temporarily put something under someone else's name by fraud). The practice of registering one's land in the name of someone else. This differed from the t'ou-hsien in two respects: first, the t'ou-hsien was an action of a poor man toward a powerful man, while the kuei-chi was the opposite. Second, the t'ou-hsien required the knowledge of both the offerer and the receiver, while in the kuei-chi the person in whose name the land was registered usually was not aware of the plot. It is obvious that the perpetrator of the fraud wanted to evade taxation.

The chi-chuang (lit., to establish an estate in an alien district). The practice of owning land in one district while living in another. This was another means of evading obligation to the government.

(The above is a summary of the original note by the author -- Transl.)

These practices rendered investigation of the ownership of land impossible, caused decrease in the recorded acreage of land, and brought about an unequal rate of taxation.

For example, the tax rate on government land was heavier than that on private land. But through the unlawful arrangement described above some government land was taxed at the lighter rate and some of the private land at the higher. The situation so deteriorated that on some land no tax was paid, while some people who had no land at all paid tax for it. As a result of this unequal distribution of the burden, the revenue from the land tax ran short, so short in fact that the financial conditions were incredible.

For another example, in transferring ownership on a certain piece of land, the seller, wanting a high price, frequently sold the land but retained the tax obligation, with the result that while the land went, the tax stayed with him. The purchaser, who saw the advantage in not having to pay tax himself, was willing to pay the high price. Such practices caused further confusion in the rating of the land tax. Moreover, the tax rates in various parts of the country were numerous, sometimes more than a thousand in one county.

As further examples: When collecting taxes in the form of rice or wheat (the officials) demanded heavy exactions for future shortage incurred in handling them. When collecting tax in commutation by payment of silver, they raised the rate of commutation as they chose. For instance, ordinarily the rate of commutation from rice into silver was one tael (liang) of silver for 25 pecks (tou) of rice [one tou, or peck, was equal to 10.737 litres]. When the market price of rice rose it was decreed that the tax was to be collected in its original kind, with no commutation whatever. Yet, when collecting, the officials continued to demand commutation through payment in silver. [Thus the rise in the market price of rice did not benefit the taxpayer; it merely offered the tax collectors an opportunity to squeeze more.] In addition, the granary guards, the collector of land tax, the village chiefs, and the section heads, who were responsible for collecting and transporting the land tax, tricked the people, extorting extra gifts and additional fees for handling and transporting the tax.

The commutation also took extraordinarily numerous forms, sometimes numbering up to several items. The rates were so many and so complicated that even the petty officials (in charge of the matter) did not know them; yet they fixed upon whatever rate pleased them. The ordinary people were ignorant [of their dishonesty] and willingly acceded to their demands. The priority of certain parts of the land tax, and the location of the granary to which it was to be transported were specified in detail in the first years of the dynasty. But later, because of the joint plots of the powerful, wealthy families, the officials and the persons in charge of collecting the tax, both the nature of the tax (whether urgent or not) and the location of the granaries (whether distant or near) were altered. That part of the tax which was originally classified as urgent was delayed in transportation, and that part which was originally classified as not urgent was delivered first. Sometimes the poor people, who were originally to deliver their tax to a nearby granary (which meant a lighter burden), were now asked to deliver it to a distant granary (which meant a heavier burden). The wealthy people, absurdly, enjoyed the advantages of a granary close by, and a lighter burden, while the poor shouldered a heavier load than the rich. Sometimes different dates for collection were proclaimed simultaneously, and the ordinary people could never get a day of rest; or the collectors advanced

or postponed the date. And sometimes they used the new tax to make up the old [arrears]. On occasion they practiced double collection by collecting arrears together with the current tax; and they created a new device (called "to borrow in advance") by collecting in this year the tax due next year.^{2/}

Therefore during the period of Chia-ching (1522-1566) there was not only inequality in the distribution of the land tax and abuse in its collection; there was also a large amount in default each year. This deficit reached as much as several hundred thousand to a million, so that the government revenue was unequal to its expenses. The other aspect of the same problem was the misery of the peasants which resulted from the payment of land tax. If we just look at the number of the peasants who fled we will realize the situation.

The confusion in the system of labor service surpassed that in the land tax. In fact it was the necessity for reforming the system of labor service which directly caused the adoption of the Single-whip Method. And after the Single-whip Method was put into practice, it was the system of labor service, not of land tax, which underwent the greatest changes.

There were two factors which made the system of land tax less susceptible to confusion. First, the object of land tax was the land; and the location of the land was fixed, and the crops on the land could be checked. Therefore, in practicing abuses the petty officials had something to worry about. The amount of labor service to be demanded from a household, however, depended entirely upon the grade of the household. Although the grade of the household was determined according to the property in its possession, authority for rating the household lay completely with the government officials and their assistants in the village. The people themselves did not know whether the tax burden was equally distributed among them, which made it easier for [the officials and their assistants] to make unlawful arrangements. Secondly, since the amount of land tax in a county was fixed, and the tax rate could not be raised arbitrarily, the most that the officials and the petty officials of the village could do was to extort extra charges, in the name of fees for

^{2/} What has been discussed above are the abuses perpetrated by the government. Those directly attributable to the collectors of the land tax and the village chiefs will be discussed later.

handling and transporting the tax, and for possible shortage incurred in the process of shipping. But this had a limit, unlike the matter of the number of laborers and the amount of food for them, which could be increased or decreased. Furthermore, labor service was frequently apportioned among the people on temporary needs; hence the number of men required could be increased at any time. Since restrictions were difficult to impose, the opportunities for embezzling and exploiting proportionately expanded. For instance, as we have pointed out above, service as li-chia (village chief or section head) was arranged according to the Yellow Book. The rating of the household and its turn in the order of service were all determined by the number of its male adults and the amount of its property. But later on all kinds of unlawful practices occurred. Those who held positions as clerks and accountants in the compilation of the Yellow Book were mostly relatives of the village chief, the "wicked persons" and people from the powerful families. They conspired unlawfully with the officials and the village chief. Sometimes they concealed the number of male and female adults of certain households and helped them to evade the labor service. Sometimes they advanced or postponed the dates for certain households to serve as village chief or section head; sometimes they freed the big households and managed to make the poor households undertake the performance of their labor service; sometimes they even changed the records in the register, substituting A for B, listing the living as dead, transforming a household of soldiers into a household of common people, or vice versa.

The result was that the burden of the poor became ever heavier and that of the rich lighter. When the poor people could no longer bear it the whole family fled (in order to avoid the labor service). However, the total amount of labor service was fixed (so far as the regular labor service was concerned). After a poor family had fled, the chia (section) no longer had ten households. [The labor service demanded from the chia was not reduced because of the disappearance of one household. On the contrary] the amount of that household's labor service was distributed among the remaining households of the chia, or supplied in one way or another by the chia-shou (section head). The heavier the labor service, the harder it was for the people to bear it; then the whole section fled. After one section of the li (village) disappeared, the amount of labor service to be supplied by that

section was equally distributed among the remaining nine chia (sections) of the village. When the remaining nine chia failed to bear it, they thereupon fled in concert. [One sentence here omitted because of ambiguity.] Finally, the whole li (village), the households of the ten chia (section) which composed it, together with the section heads and the village chief, all fled; which constituted a history of fleeing that was never heard of before.

Furthermore, the service of li-chia originated from the edict of the ancient people that "the common people go to perform service." Besides urging people to pay land tax and to perform labor service, and acting upon official business, those who performed the service of li-chia [i.e., the li-chang and chia-shou, or village chief and section head] had nothing else to do. Later on the government inconsiderately compelled the village chief to provide all that was needed for sacrifice to gods, official banquets, construction, gifts, men and horses, for both private and government business, and other kinds of tributes and annual offerings. Though he was sometimes compensated, the compensation scarcely covered one or two per cent of what he had furnished; and sometimes he was not given anything. The village chief portioned out what he had to provide to the section heads, and the section heads further shifted the burden to the shoulders of the households in their charge. On this account the village chief, the section head, and the households became so exhausted that they could no longer endure the demands. The sufferings of the households were further increased when, as sometimes happened, the village chief and the section heads who wanted to squeeze something for themselves extorted ten times as much as they had to provide.

Let us now look at the chün-yao (equal service). For this kind of compulsory service the government had made no regulations; it was left to the discretion of the local authorities to portion it out according to the old records. This furnished an opportunity for the officials to perpetrate malpractice. They passed over those people who should supply this service; or they inserted into the records the names of those people from whom this labor service should not be demanded. Therefore, as in the case of the yin-ch'ai (silver commutation) and the li-ch'ai (service actually performed), the commuting from labor into silver was sometimes so arranged that the silver collected was less than it should be; hence, a surcharge was imposed when the silver commutation for labor service was collected.

Sometimes the sum of commutation in the form of silver was larger than the record showed, and the officials were given a free hand to squander the extra amount. Sometimes the same labor service was commuted into silver of different amounts. Sometimes for the same work various numbers of men were assigned. Sometimes unauthorized increases were made in the amount of the silver commutation. Sometimes the performers of the labor service were not the persons who should be doing it. Sometimes the demand for a particular item of labor service had been abolished, but the charge for the food for these servicemen still remained. Sometimes heavy service was changed into light service by changing the records. There was no way of checking the exploitation by the officials and their assistants in the village. The poor and distressed families which suffered from these abuses were unaware of them. Therefore, the system of equal service also deteriorated to a degree beyond toleration.

As to the tsa-fan (miscellaneous services), since these were services of a temporary nature there were no rules governing their exaction and no definite amount to be exacted. It was left entirely to the discretion of the local authorities to increase or decrease them. Needless to say, the loopholes for abuse were numerous.

With regard to abuses in the postal service and the local militia [I would like simply to say the following]: The postal service was originally established for transmitting orders on important military affairs, and for providing facilities for travelling envoys. But the Ministry of Military Affairs granted military tallies recklessly (which caused the postal service much unnecessary work). The gentry borrowed these credential papers and passed them on to one another, so that one paper was used four times. In addition, the attendants within the imperial palace were frequently and recklessly granted permission to use the postal service for ordinary matters. They cowed the people and exploited the postal men, who became so exhausted that they could bear no more.

The local militia was originally established for the purposes of pacification and garrisoning. But later on it had no connection whatsoever with defence. The men performing the service were employed in sending and welcoming notables, in carrying out official errands, and in transmitting official documents. The old and shrewd officials took advantage of the situation.

and made unlawful gains. Sometimes they used these servicemen to substitute for the salaried government functionaries. Sometimes they had one serviceman perform several different services. The sole idea was to embezzle government funds. They even pressed the soldier households, which had been entered in the register where their land was located, into the local militia. Thus these households were taxed with double military service: as soldiers and as militia men. In short, at the final stage of development both the postal and the local militia services had lost their original meanings, and the extortion of these services had become enormous. The people could bear no more.

III. Reforms in the Land Tax and Labor Service

The state of confusion in the dual system of taxation described above became more serious in the period of Cheng-te (1506-1521), the middle of the Ming dynasty. The final fatal defects of the system were its excessive complexity and detail. Since the administrative personnel were not qualified, and, at the same time, the powers of supervision by the people who paid the taxes were exceedingly small, the more detailed the laws were the greater were the opportunities for abuse. Therefore, the statesmen who initiated the reforms started principally with the simplification of the system of land tax and labor service.

For instance, let us consider the classification of the land and the rate of tax imposed on it. In the beginning these pretty much corresponded with reality: the taxation on government land actually was heavier than that on private, and the tax rate on the upper-grade land was heavier than that on the lower grade. But after various deteriorations the original land classification and tax rate bore no relation to actuality: private land was levied at the rate for government land, and land of the upper grade was secretly reclassified as lower grade. To remedy these old abuses the best procedure would have been to make a thorough investigation: to re-measure the land, recompile the Book of Land Tax and Labor Service and the Fish-scale Illustrated Book. But this would have taken a long time and been very costly. Furthermore, discussion about remeasurement met with the opposition and obstruction of the powerful old families and individuals.

When it came to the actual investigation and checking, and the illustrated books were compiled, the county magistrate himself was perforce unable to attend to the matter. Even if he undertook to do so, he was frequently tricked by the petty officials and the village scribes. In any discussion of the political administration of China in the past, we must not overlook two vicious forces: the powerful individuals in the rural district and the petty officials in the government. When these two powers combined, even a wise political administrator who wanted to carry out reforms could do little. Therefore, those who planned reforms were obliged to compromise with reality and to recognize the de facto situation. All the reforms before the Single-whip Method, and even the Single-whip Method itself, were produced under these circumstances. They were aimed not at a readjustment of the old inequalities in the system of land tax and labor service, but merely at a halting of the continued deterioration of the current situation. Their goal was the simplification of the system and the prevention of abusive practice.

The demand for simplification led to two movements which were common to all the reforms that appeared in various places. The first was the movement toward unifying the many items under the land tax and the labor service. The second was commutation by payment of silver for all these items.

Let me discuss first the trend toward unification of the land taxes. Firstly, there was a gradual combination and simplification of the different classifications of the land and its ratings. The best example of this was the movement of the chün-liang (equalization of land tax) or chün-tse (equal grading), which prevailed in different counties in the empire. What was meant by the so-called chün-liang was the simplification, or in other words the combination, of land classifications and ratings. In the past the land in one county was first classified into the categories of government, private, fertile, barren, etc.; it was then classified in terms of its tax rate. [Under the practice of the chün-liang] these distinctions were either relaxed or altogether abolished; the number of rates was reduced from one hundred to two or three; or all classes of land were made one class, so that all rates of taxation became one, and land of the same acreage was taxed the same amount. The records of the register were thus made the sole basis upon which a certain amount of land tax was equally distributed among existing land, in terms of its acreage. Thereafter, the inequalities

resulting from such abuses as the favoring of the rich and the oppressing of the poor, the changing of government land to private land or of an upper grade to a lower grade, the failure to record existing land, the reporting of more land than actually existed, all decreased. A comparative equality was achieved. There were also cases in which the chün-liang was put into practice only after a remeasurement of the land. The method was more accurate and abuses were fewer. The chün-liang movement prevailed in many places during the Cheng-te period. As late as the period of Wan-li it was still continuing to make progress, developing simultaneously with the Single-whip Method. In fact, wherever the Single-whip Method was adopted, the chün-liang had already been in practice. The chün-liang was one of the bases of the Single-whip Method. Lack of space prevents our describing its history in detail.

Secondly, there was a growing unification of the various items under the land tax. In some places, originally, the Summer Tax was collected simultaneously with the Autumn Grain. Later on the Summer Tax was abolished altogether and there remained only the Autumn Grain. Some other regular and miscellaneous levies were also incorporated into the land tax. In various places these were: the silk for farming and mulberry tree, silk floss, the chüan silk fabric, horse fodder, and the like -- all taxation items which were originally entirely independent of the land tax. In the days of the Cheng-te and Chia-ching periods, most of these items were apportioned according to the acreage of land or the amount of land tax payable; they were incorporated into the Summer Tax and the Autumn Grain, becoming part of the land tax and also being collected along with it.

There was a similar trend toward unification in the system of labor service, as, for instance, in the case of the li-chia (service as village chief or section head) and the chün-yao (equal service). Although in general both of these services were arranged and allocated on the basis of the number of male adults and the amount of wealth in a household, they differed in nature and in method of distribution. During the periods of Chia-ching and Wan-li the li-chia in many places was incorporated into the chün-yao. As another example: the tso-i (miscellaneous services) differed from the chün-yao, but in later days it too was incorporated into the chün-yao. Under the chün-yao there were originally two large categories: the yin-ch'ai (commutation by payment of silver) and the li-ch'ai (service performed in person). The

differences between the two, which resulted from different principles, have been pointed out above. For instance, the li-ch'ai was to be supplied by the large, rich households, which was not necessarily true of the yin-ch'ai. The li-ch'ai was service to be performed in the immediate locality or at a nearby place, while the yin-ch'ai was destined for a distant place. But after the period of Chia-ching the differences between the two gradually disappeared, as the various items under the li-ch'ai were successively incorporated into the yin-ch'ai. From this we see that the system of labor service was also in the process of simplification.

Furthermore, before the adoption of the Single-whip Method there was already a tendency toward unification of the labor service and the land tax. For instance, the postal service and the local militia were special demands on the people, but after the Cheng-te and Chia-ching periods, in many places, they were collected along with the land tax. In some places the postal service was so fixed that out of every shih (bushel) paid as land tax 4.5 tou (pecks) were taken out for the expenses at the postal stations. After the Chêng-tê and Chia-ching periods the service charge for local militia in most places was also incorporated into the land tax. This also happened to the chün-yao and the tsa-i.

Apart from this trend toward unification in the systems of land tax and labor service, we must point out the tendency to pay various items of land tax and labor service in the form of silver. We have discussed above the most difficult problems involved in commutation: the excessive variety of things to be commuted and constant fluctuation in the rates when commuting one thing to another. In later days, however, rates of commutation in silver were fixed for almost all the things to be paid as tax. Further, there was an officially fixed amount of silver payable for the object being commuted (i.e., one bolt of chüan for farming and mulberry trees would be commuted by payment of one tael of silver). Therefore, the problems in commutation also became much simpler. Moreover, once the commutation price of silver was fixed by law there were few changes over a long period. After a sufficient length of time had passed, both the government and the taxpayers logically and easily forgot the original meaning of the commutation of taxes, and payment was effected entirely in terms of silver, at fixed rates. At this time the price of the silver (which was used in tax payment) might have no

relation to its actual market price; the tax payer was paying in silver and not a commutation.

The same tendency toward payment in silver occurred in the rendering of labor service. I have mentioned above that the various items under the li-ch'ai successively turned into the yin-ch'ai (commutation of labor service by payment in silver). After the Chia-ching period the other regular and miscellaneous services (the li-chia, postal service and local militia) were also gradually commuted to silver, so that labor was now rendered for the most part in the form of payment of money. Other taxes, such as the levies on salt, tea, fishing, and commerce, and general disbursements, such as for official salaries, military supplies, emoluments for the imperial relatives and the vassals, also began to be collected in silver from the periods of Hsüan-te (1426-1435) and Cheng-t'ung (1436-1449). In short, after the period of Cheng-te and Chia-ching, whether in government (finance) or in society, the use of silver became predominant.

The two tendencies mentioned above -- i.e., the combination of the various items under the land tax and the labor service respectively, and the commutation by payment of silver -- were both initiated by a desire for simplification and developed simultaneously. Almost all of the reforms in the systems of land tax and labor service before the Single-whip Method had in them these two tendencies; they differed only in degree. In some cases where the land tax and labor service had been combined, they had not yet become payable in silver. There were also cases in which the combination was only partially achieved. Although these reforms were not designated as the Single-whip Method, actually all of them were [component] measures of the Single-whip Method. We may say that the Single-whip Method was a comprehensive summation of all these tendencies, and caused them to become more thorough and more prevalent in operation.

The Single-Whip Method

Before discussing the Single-whip Method itself, we must examine the differences between it and the previous tax system. With regard to labor service, the most important point of difference is that the previous

system used the household as the unit according to which labor service was apportioned; in the Single-whip Method the male adult became the unit. With regard to land tax, after the adoption of the Single-whip Method the content of the tax became more complicated, incorporating many alien factors which had not previously been related to it.

Originally, under the old system, the li-chia (service as village chief and section head) was the main form of labor service, on which was based the chün-yao (equal service) and other miscellaneous services. To establish the li-chia the household must first be rated. The households were arranged into chia (sections), and ten chia made up one li (village). The amount of labor service was apportioned to a household according to its grade. This was the li-chia system. The grade of a household was determined by two factors: the number of male adults, and the amount of wealth. (This is the simplest way of putting it. In the north, however, there were four factors: the status of the household, the number of male adults, occupation, and property.) The importance of these two factors [i.e., males and wealth] was not equal. In the north the factor of male adults was more important, in the south that of wealth. On the whole, the factor of property weighed more than that of the male adult. For instance: the household which had a smaller number of male adults and a larger amount of property was, as a rule, rated as upper grade; but one that had a larger number of male adults and a smaller amount of property was usually rated as lower grade. From this we understand the relationship between the factors of male adults and property [in the determination of the grade of a household].

It was not the number of male adults alone, but its relation to the amount of property that determined the grade of a household. Therefore, the household with the largest number of male adults was not necessarily a household of upper grade. But the male adult of an upper-grade household must be a male adult of upper grade (if the male adult was also rated). However, since the arrangement of the li-chia was made only every ten years, it could by no means coincide with the actual social and economic situation. To this inherent defect were added external vicious influences: conspiracies between powerful individuals and the government, joint perpetration of fraud by the village chief and the petty officials, which also made it impossible for the household rating to coincide with reality. The various abuses have been

fully explained above.

In order to avoid these abuses, the compilers of the records for the Single-whip Method for the most part dropped the rating of the household itself, apportioning labor service simply according to the number of male adults and the amount of land, for these elements were more difficult to conceal. From that time on, the male adult replaced the household of the past, and the problem of the household thus became unimportant.

Let us now examine the problem of "property." "Property" in the past included not only land but all of the general wealth of a household -- valuables, capital, houses, cattle, carriages, boats, and the like. Hence, the families of the wealthy merchants, though without land, were also classified as households of the upper grade. Under the Single-whip Method, land was generally regarded as the sole property (to be taken into account) in various places, the amount of labor service in the majority of cases being determined by the amount of land. People who had no land were not subject to labor service. Therefore, in law the liability of land-owners to labor service was increased. In the past, the amount of land tax and labor service was determined mainly by [the grade of] a household, and the land was attached to the household. The Single-whip Method shifted the emphasis to the land, to which the number of male adults was attached, and this became the determining factor. From this point of view, the land tax seemed to change from a "personal tax" to a "real tax." But from another point of view, we find that in the old method the amount of land tax determined the amount of labor service: if the amount of land tax was large, that of labor service was also large. Between the land tax and the labor there was an indirect relationship. After the adoption of the Single-whip Method, the amount of labor service determined the amount of land tax. The fixed amount of labor service in a county was apportioned to the land tax, and consequently if the labor service was heavy the land tax became heavy. Labor service now assumed the positive and determining position. Thus, the land tax, in the past, was completely independent; after the adoption of the Single-whip Method it naturally included the various items of labor service, and its content therefore became much more complex.

We can now proceed to analyze the Single-whip Method. The term i-t'iao-pien (lit., one single whip) means to combine (prien) the various items

of the land tax and labor service into one item (i-t'iao). The character pien (whip) was also frequently written as pien (to combine). I think the latter pien was the correct one, while the former pien (whip) was a vulgar form. Sometimes the character was also written as pien (border, edge), which also was undoubtedly a vulgar form. The people at that time frequently omitted the character i (one) and abbreviated the term to t'iao-pien. In the official documents the character pien was often omitted, and [the new method] called i-t'iao-fa (one-item method). There are also other appellations, such as tsung-pien (comprehensive arrangement), lei-pien (arrangement according to category), and ming-pien (clarified arrangement). There was also the term hsiao-t'iao-pien (one small whip), which indicated the extra collections beyond those demanded in the Single-whip Method. That is what is meant by: "Besides this t'iao-pien there is another t'iao-pien," or "Besides this t'iao there is another t'iao; besides this pien there is another pien." [There was also] the term liang-t'iao-pien (two whips), which denotes two different methods of arranging and apportioning [land tax and labor service]. And there were the terms chün-p'ing-hsü-pien and shih-tuan-t'iao-pien, which were methods similar to the Single-whip. In short, the Single-whip Method did not mean just to combine [the various items] into one item; the arranging of the various items into a small number of items was also called the Single-whip Method. Another point deserving our attention was that there were [devices] which resembled the Single-whip Method though not bearing such a name; and there were devices which were not called the Single-whip Method at the time, but were so called in later days.

The Single-whip Method must imply the combination of the various items of the land tax or those of the labor service, or the combination of the land tax and labor service. As to the degree of combination, in some cases it was partial, in other it was complete. With regard to the scope of combination, there was the combination which affected only the method, that which affected only the rates [of taxation], that which affected only the procedure and dates of collection, and that which covered all the above-mentioned. The commutation of land tax and labor service into silver was also called the Single-whip.

Now let us explain concretely and carefully the operation of the Single-whip Method in various places.

I. Combination in Arrangement and Apportionment

A. Combination of the Various Items of Labor Service

1. Method of combining and apportioning

We begin with a study of the combination of the labor services in the Single-whip Method, for the very term Single-whip Method originated from the reform of the li-chia and the chün-yao. First we shall discuss the method of combining and apportioning the labor services. "Arranging and apportioning in a single item" means to arrange and apportion according to the same principle and to the same object the labor service which had not previously been so arranged. For instance, the li-chia was originally a service demanded from the household, and chün-yao from the male adult. In the chün-yao, li-ch'ai (labor service personally performed), originally a demand for labor, was usually apportioned to the big households, while yin-ch'ai (silver commutation of labor service), performed by paying in silver and hence full of mercenary flavor, usually was apportioned to the households of low grade. Now [under the Single-whip Method] all these differences were eliminated, and they were collected by the same method.

Take Tung-ch'ang Fu of Shantung as an example. During the period of Wan-li (1573-1619) when the Single-whip Method was adopted, three changes occurred in the labor service system of Tung-ch'ang. First, li-chia was combined with the chün-yao. In the past li-chia service made a round in ten years. [The one performing the service] was in charge of urging the people to pay land tax and of transmitting official documents. But in the Chia-ching period (1522-1566) all kind of demands were expected to be met by the li-chia. The people suffered from this. Later on, by an order, this service was commuted by payment of silver. After the Single-whip Method was put into practice, the system of rotating [service] in a ten-year cycle changed to a system of apportioning the service annually, and it was to be incorporated into the silver payment for chün-yao. Further, in the chün-yao, li-ch'ai was combined with yin-ch'ai. Before the Cheng-te period (1506-1521), in the territory under the prefecture's (Tung-ch'ang Fu) jurisdiction, service as post-station guard, sluice-man, lao-ch'ien, door guard, runner, or local militia-man was apportioned in the name of li-ch'ai. Certain

households would be assigned to furnish certain items of these services. At the beginning of the Wan-li period, service as granary guard, prison guard, lantern man, escort, and wizard was apportioned in addition to the above. After the Single-whip Method was put into practice, all of these services were commuted by payment of silver, with which the government paid [the persons who performed them]. Thus, they became yin-ch'ai (silver commutation of labor service). Thirdly, from the method of collecting silver from the household, the yin-ch'ai began to be apportioned to the male adult and to the land. Before the T'ien-shun period (1457-1464), in the territory under this fu's jurisdiction there were collected and delivered to the ministry [Ministry of Finance] the following items under yin-ch'ai: "fodder price," "runners to serve in the capital," "fuel," "sacrificial material," "school attendants," and "cooks." In the periods of Cheng-te and Chia-ching there were further apportioned [also under the item of yin-ch'ai] the "expenses for the food for the people's soldiers of Su-chen" (?), "wages and food for the mounted soldiers and foot-soldiers on circuit inspectory trips," and "wages and food for the soldiers, servants, fast runners, the braves, and patrols of the offices of the fu government." In the twentieth year of the Wan-li period (1592) there was further apportioned the "expenses for food for the mounted soldiers and the foot-soldiers who guarded Lin-ch'ing [a county in Tung-ch'ang]." For every one of these items silver was collected from each household. After the Single-whip Method was put into practice, the household was no longer rated, and the collection was apportioned to the male adult and the land.

In the changes discussed above there are several points which deserve our attention: (1) the arrangement and apportionment of the li-chia service was now made annually instead of decennially; (2) the li-chia service was commuted to silver, as was the li-ch'ai, showing the preponderance of the use of silver; (3) the li-chia, which was originally demanded from the household, was now incorporated into the chün-yao, which was originally demanded from the male adult. In the chün-yao, the li-ch'ai, which was apportioned to the household, changed into the yin-ch'ai, which was not necessarily apportioned to the household. In the past the yin-ch'ai was collected in the form of silver from the household; now it was apportioned to the male adult and the land. All of these things show that in the

arrangement and apportioning [of various labor services] the male adult replaced the household [as a unit for supplying labor service]. On the first two points, I shall write another article for discussion. Now let me dwell a little more on the last point, the most important one from the point of view of the structure of the system of labor service.

We have said that under the Single-whip Method the rating of the household was dropped, and the labor service was arranged and apportioned to the male adult and the land, in order to avoid abuses in examining [the grade of the household] and arranging [the performance of the labor service]. But to speak more accurately, the practice was not to fix [the amount of labor service of a certain household or person] according to the [number of] the male adults and [the amount of] land; it was to apportion a fixed amount of labor service to the recorded male adults and land. The method of apportioning labor service to the male adult and the land is illustrated by the "Methods of a Complete Arrangement of the Li-chia and the Chün-yao," announced in the 16th year of the Chia-ching period (1537) by Ying-chia, the chih-fu of Ch'ang-chou, in Nan Chih-li. These are the details: The li-chia and chün-yao were treated as one in their arranging and apportioning. The number of the male adults recorded in the Yellow Book and the amount of land tax^{3/} [of a household] which was actually collected in the 16th year of the Chia-ching period were taken as the basis. Except for the male adults, the land which had been granted exemption from the labor service, including the government land subject to a heavier rate of tax, and the sandy land yielding little profit (all of which were exempted from labor service), the number of male adults and the total amount of land in the county were calculated together and labor service was apportioned them in terms of silver. For example: if there were ten thousand male adults and ten thousand ch'ing of land in the county, and if the amount of silver to be presented as commutation for the li-chia and the chün-yao services was ten thousand taels, [these ten thousand taels of silver would be equally divided between the male adults and the land], with each male adult

^{3/} Here the author is obviously taking the amount of land tax as an alternative expression for the amount of land, which he has been talking about. -- Transl.

apportioned 0.05 tael as payment. Since the classifications of the land varied, the portions of the silver were not equal.

In the above example we must pay attention to two points: (1) the standard number of the male adults [in the county] was taken from the Yellow Book; (2) the male adults were not classified into different grades. The first point was a measure of expediency. The second deserves our close attention, because the abandonment of classification of the male adults was also a device for preventing the abuse of unjust classification. This equal treatment of male adults also prevailed in many other places, as in Chü Chou, Shantung, where, after the adoption of the Single-whip in the 21st and 22nd years of the Wan-li period (1593-1594), labor service was apportioned to male adults and land with the "nine classes" of the past abandoned and a single and uniform treatment adopted. In Chiao-ho County of Ho-chien Fu, Pei Chih-li, after the Single-whip Method was put into practice on an order of the 18th year of the Wan-li period (1590), all of the original male adults [in the county] were classified as male adults of the lower-lower grade, and each male adult was asked to pay a certain amount of silver [as commutation of his labor service]. This tendency to equalize all grades of male adults deserves our attention.

Regarding the method of combining the various items of labor service, we wish to mention as an example the Single-whip Method which was suggested in a memorial and approved by the throne in the 4th year of Lung-ch'ing (1570), and which was put into effect in Kiangsi Province. This method was to estimate the amount of each of the various items of li-ch'ai (service performed by the person) and yin-ch'ai (silver commutation of labor service). [First the li-ch'ai was changed into yin-ch'ai, and then] the expense for the wages and the food [for the person hired to perform the particular service] was increased or reduced by an amount based upon the degree of burdensomeness of the item in question. For the various items of yin-ch'ai, the expense of delivery of the silver for each item was estimated, and the amount increased or reduced according to the degree of difficulty of the item. The total amount of silver required for both the yin-ch'ai and the li-ch'ai in one year and the actual number of male adults and the amount of land (except for those exempted from the labor service) were calculated. The total amount of the silver was then apportioned equally to the male adults

and the land. (The apportioning of silver commutation by means of male adult and land we will discuss below.)

After the combination of the yin-ch'ai and li-ch'ai, the original detailed names for various services were still kept in the official records of the government. But when the officials collected [the commutation of] those items they no longer detailed the items but designated their collection simply as yin-ch'ai. [A good example] is the Method of Completely Combining the Land Tax and the Labor Service, sanctioned on the 15th day of the intercalary 10th month of the 45th year of Chia-ching (1566) and put into practice in Yung-chou Fu of Hu-kuang Pu-cheng-ssu. According to this method, the original amount of the labor services [ten items mentioned by the author are here omitted for the sake of convenience] under the li-ch'ai was incorporated into the yin-ch'ai, and then both the amount of silver for the items [five are mentioned and here omitted] under the yin-ch'ai and that for the items under the incorporated li-ch'ai formed a total. The total was then apportioned to the male adults and the land of the counties in this fu. [The li-ch'ai and the yin-ch'ai] were made into one item and both were collected in the form of silver. The old practice of compelling a particular household to perform a particular item of labor service was no longer permitted. "Since there are no longer the classification names to be depended on, any extra extortion even in hiring substitutes is made impossible."

The official in charge of the seal of the county made a comprehensive arrangement of the amounts of silver for the various items mentioned above and fixed the last date for their collection. After all had been fully collected, he then separated the collection, figured out the amount of commutation of a particular item of labor service that was due to a particular office, the amount of silver actually collected for that particular item, and distributed it in different sealed packages on which all of this was recorded. The part which must be transported to the capital was then transported, and the part which should be retained was held. The government hired people with wages to perform the various services. This was called the method of "collecting together and distributing separately."

We must note in passing that [not all of the items of land tax and labor service could be arranged and collected according to the Single-whip

Method]. Which part of the land tax and labor service could be incorporated into the Single-whip Method was determined according to a certain principle. Only the permanent items of the land tax and labor service which were fixed in definite amounts and were not frequently changed could be incorporated by the Single-whip Method. Those of a different nature could not. For instance, in the first years of the Lung-ch'ing period (1567) in K'uai-chi County of Shao-hsing Fu, Chekiang Province, all items of the land tax were portioned according to the Single-whip Method; but the chün-p'ing (equal and even), the chün-ch'ai (equal labor service), and the ping-hsiang (military food supplies) were put aside as another group and were not so treated. This was because under chün-p'ing and chün-ch'ai there were exemptions granted to the officials and the students, which varied every year, and in the collection of the ping-hsiang there was an annual increase or decrease. Therefore they could not be apportioned and collected together with the other items of the land tax [and the labor service] which were of a permanent nature. From this we know that the items of the land tax and labor service which were arranged and collected according to the Single-whip Method were those which were of a permanent nature.

2. The extent of the combination

Because of differences in degree, the combination of [the various items of] the labor service was of two kinds: partial combination and complete combination. The incorporation of a part of the li-ch'ai of the chün-yao into the yin-ch'ai was a partial combination, as was also the incorporation of the various items of labor service into the yin-ch'ai, as practiced under the Method of Complete Combination of the Land-tax and Labor Service in Yung-chou Fu of Hu-kuang Pu-cheng-ssu described above. But [in this fu] the service of Peck Attendant at the Granaries was still kept as li-ch'ai [and was not commuted into payment of silver]. The service of the Peck Attendant at the Auxilliary Granary in Ku-ch'eng County of Ching Chou of Ho-chien Fu in Pei Chih-li, which was previously assigned to a household of the upper class (the household was thereupon exempted from the chün-yao), was also not incorporated into the Single-whip Method. In Ssu Chou of Feng-yang Fu in Nan Chih-li, the services of li-chia, chün-yao, the postal service and the local militia, which had previously been apportioned equally among the male adults, were apportioned to the land tax after the Single-whip Method was

put into practice in the 27th year of the Wan-li period (1599). But the items of service horse and the lantern man were not fixed, and therefore were not incorporated in the Single-whip Method. In the 3rd year of the Wan-li period (1575) in Chang-shan County of Chu-chou Fu in Chekiang by an imperial order, before any other county, in this fu the li-chia service was incorporated into the Single-whip Method, but the chün-yao service was not, until the 11th year of Wan-li (1583). In that year the incorporation of the chün-yao was also practiced in other counties. This shows that expansion of the scope of the Single-whip Method was proportionate to the length of time of its development.

An example of complete combination was found in Hua-yin County of Hua Chou of Hsi (Si)-an Fu, Shensi Province, where from the 20th year of the Wan-li period (1592) on, all of the li-chia, yin-ch'ai and li-ch'ai were apportioned and collected in silver. Another example was Ch'i-men County of Hui-chou Fu in Nan Chih-li, where in the 11th year of Wan-li (1583) the various items of the li-chia were arranged and apportioned by means of the Single-whip Method and divided into three classes: material, annual expenses for corvée, and annual service. All of these were complete combinations.

B. Combination of the Various Items of Land Tax

This problem may be discussed from two angles. The first is the simplification of the classification of the land, by means of which the amount of land tax was determined, and of the rates of taxation. The tax was then collected uniformly according to one standard. The second is the combination of the land taxes.

1. Combination of the various classes of land and of rates of taxation

The movement toward simplification of the rates in land tax was more general than that with regard to the tax on male adults. It also originated sooner. The simplification of the land-tax rates had already become prevalent before the adoption of the Single-whip Method. Simplification of the tax on male adults began to become popular only after the Single-whip Method was put into practice. Therefore, I shall devote one section of this article to a discussion of the simplification of the land-tax rates within the Single-whip Method.

Before the adoption of the Single-whip Method the land in K'uai-chi County of Shao-hsing Fu, Chekiang, was classified into 33 tu. The land from the first through the 20th tu and that which was situated on two corners of the city [of the county seat] was designated as shui-tu (water tu). That from the 21st through the 33rd tu was designated as either shan-tu (mountain tu), hai-tu (sea tu), or hsiang-tu (rural tu). In each tu the land was further divided into private land, calamity land (land suffering from disasters), and stove land (land belonging to the households which extracted salt in the salt-producing regions). Normally there was the same rate of tax on these different lands; but because of differences in the forms of payment (some in original kind and some by commutation) and in treatment (some were exempted from tax), the actual rate of taxation was not uniform. For instance, take the Autumn Grain. Originally in the collection of this tax no distinction was made between land belonging to mountain tu, sea tu, or rural tu; on all the land in the county the same rate was imposed: 1.179 pecks of rice per mou. But when the land tax was collected in the form of original kind or commuted kind, differences appeared in the degree of burden, depending upon the quality of the land. Because the land in the water tu was more fertile, the part of the land tax to be collected in original kind (i.e., rice), that "to be retained in the south," and that "to be commuted at a high rate" were always apportioned to the land in the water tu. The land belonging to the tu categories 7, 8, 12, 13, and 14 was mostly wasteland along the seashore; therefore on it was levied only a "commutation to be transported to the North Capital" at the rate of 0.2, 0.3, 0.4, 0.5, or 0.7 pecks per mou. The land in the mountain tu, sea tu, and rural tu was inferior in quality; therefore one mou of the land was taxed a commutation at the light rate of only 0.979 pecks of rice to be transported to the Northern Capital, and a commutation of 0.2 pecks of rice to be delivered to a military camp; no part of the land was taxed in the form of original kind. And the 24th tu, the calamity land of the people, 6600-odd mou in all, was universally exempted from collections of the shui-hsiang (water district), shui-fu (water men), and ma-chia (horse price).

In the above-mentioned regulations the basis for determining whether the land was taxed in the original kind or in commuted kind, and whether the commutation rate should be high or low, was the quality of the land; there was nothing to be criticized. But abuses occurred in the

differentiated treatment of the stove land and the private land. In most of the counties of Shao-hsing Fu, for each bushel $\sqrt{\text{of the rice of land tax}}$ 0.7 tael of silver was levied for the item of the nan-pen (southern original kind) whether the land was private land or stove land. But in K'uai-chi County the Stove Household was free from this collection, and its land was not subject to the extra charge. Inequality was more apparent in the granting of exemptions. The collection of the shui-hsiang-t'ang-chia (marsh price in water districts) was portioned only to the common people; the families of officials and the Stove Households were all free from it. Exemption from the collection of the shui-fu-kung-shih (expenses for food for the water men) and the i-chan-ma-chia (price of the horses at the postal stations) levies on land was granted originally, in proportion to their rank, only to officials and the like, who were of the imperial capital and the provincial government, and the tax had to be paid by the people, the Stove Households as well as the common households. But to the stove land in tu 7, 8, 13, 14, 17, 31, and 32 was extended an exemption of 0.004 tael of silver per mou. This differed from the stove land of the other tu. On this account false registration of addresses, and registration of land in other people's names flourished. $\sqrt{\text{As a result}}$, stove land increased while private land decreased, day by day. At the beginning of the Lung-ch'ing period (1567-1572), the county magistrate proposed to adopt the Single-whip Method, and abolish the different treatment of the private land and the stove land, on which uniformly were now imposed, according to the acreage, the various items of the Summer Tax and the Autumn Grain. The old practice of assigning the collection of the original kind, that to be retained in the south (also in the form of rice), and that to be commuted and delivered to an army camp to the water tu, and of assigning the collection of the "commutation to be delivered to the Northern Capital" and the "commutation to be delivered to an army camp" to the mountain tu, sea tu, and rural tu, was preserved. By this method the total amount of the land belonging to the mountain tu, sea tu, and rural tu was first ascertained, and on this was then imposed the original sum of the "collection of the commutation at a high rate to be delivered to the Northern Capital" and the "collection of commutation to be delivered to an army camp." The tax rate was derived by calculating these two totals; then the amount of silver on each mou of the t'ien (paddy field) and that on each mou of the ti (dry field) were figured out. To the land of

the water tu was assigned, as of old, the collection "in the original form of rice," the "collection to be retained in the south," and the "collection to be commuted and delivered to an army camp." In a like manner, the amounts of silver and of rice on each mou of the paddy and those on each mou of the dry land were figured out. In each case the total amount was always marked down. For the three items of water district, water men, and horse price, each mou of paddy was charged 0.007 tael, whether it belonged to the officials, the common people, or the Stove Households. In no case was exemption granted. Then the total amount of silver for these three items was combined with the total of silver for the various items under the land tax. By calculating these two totals, the amount of silver due from each mou of paddy was derived. Both the amount of silver and that of rice were officially fixed. The silver was collected according to the Single-whip Method, and the rice was collected according to the old regulations and delivered to the assigned places.

The method described above eliminated only the difference between the private land of the people and the stove land; it still retained that between the land of the water tu and that of the mountain tu, sea tu, etc. Thus it caused only a partial combination of the land. However, in other places there were many cases in which the entire land was combined into one category. After the land was made uniform, the various names [for the land] in the past were often incorporated into one, or a part of them was lost. Previously in Kuang-p'ing County of Kuang-p'ing Fu in Pei Chih-li there had been such names as "government land," "private land," "horse land," "state land." There was also the difference in the measure of land, as expressed in the terms of "big land" and "small land" (several mou of the "small land" was equal to one mou of the "big land"). The dates for collecting the Summer Tax, the Autumn Grain and other charges varied. In the Wan-li period, all of these were arranged by means of the Single-whip Method. Then, no matter what the original category of the land -- "big land" or "small land"; "government land" or "private land"; "horse land" or "state land"; "pasture" or "garrison field" -- the levy of the Summer Tax, Autumn Grain, the horse fodder, postal service, and salt tax was made uniformly according to the mou.

There was no longer any difference at all between the various kinds of land.^{4/}

2. Combination in the arranging and apportioning of the taxes

The second [point I would like to discuss] is that the Single-whip Method combined the various items of the land tax into one or several items for apportioning. This [point] can be approached from two aspects. The first is the combination of the various items under one tax [such as the Summer Tax, Autumn Grain, etc.]. Before the adoption of the Single-whip Method in Ku-an County of Shun-t'ien Fu of Pei Chih-li, the Summer Tax, the Autumn Grain, and the horse fodder were each divided into two parts: that to be transported elsewhere and that to be retained on the spot. The rates of commutation into silver for the two differed, the rate for the part to be transported away being the higher. But after the adoption of the Single-whip Method, there was no longer a difference between those two parts, which now were combined into one, apportioned according to the Single-whip Method: a definite amount of silver was fixed for every bushel of grain to be collected under any one of the three taxes.

The second is the combination of these taxes. Take now the case of Yü-yao County of Shao-hsing Fu in Chekiang as an example. Before the first year of the Lung-ch'ing period (1567) the system of the land tax tended toward confusion. There were no less than 30 to 40 items under the Summer Tax, the Autumn Grain, and the san-pan (the Three Supplies). The so-called Three Supplies were the materials to be furnished for the Ministry of Civil Affairs, the Ministry of Ceremonies, and the Ministry of Works, the grain and silver for the frontier defense, and the collections for relief to be distributed in other counties. The first was a supply of definite amount, collected annually in a fixed sum. The second was a sur-charge, added to the regular tax. The third was an irregular sur-charge. These three supplies were all provided by the li-chia (village chief and section head), who collected and delivered them together with the land tax. For each of the

^{4/} The author implies that all land was taxed not only according to the mou (Chinese acre) but also according to the same rate. -- Transl.

30 to 40 items the government issued a notice, specifying that for such-and-such an item so much silver was to be levied on every bushel [of the land tax payable], and for such-and-such an item so much silver was to be levied on every mou of land. The names were of a great variety. The official might be able to copy and remember them, but there was no way for the common people in the rural countryside to understand them. Consequently the shrewd officials worked out schemes and tricks [to exploit the situation]. They made the small big, and the non-existent existent. They demanded extra exactions for every item. As soon as these extra charges entered their hands, they spent them all. In the first year of the Lung-ch'ing period (1567) the county magistrate [of Yü-yao County], Teng Ts'ai-ch'iao, began to suggest the adoption of the Single-whip Method, to combine all of the various items into one for taxation. The method of apportioning and collecting the tax was this: The Summer Tax, the Autumn Grain, the Salt and Rice Levies, and the like were all added together. Except for the part of the land tax to be collected in its original kind of rice or wheat (to be collected and transported to the capital as of old), a total amount of all the other items to be commuted into payment of silver was figured out. Then the total acreage of the land in the county was ascertained by examination and calculation; and to the land was apportioned the total amount of silver of commutation. From this, the tax rate for one mou of land was derived, and according to this rate the tax was collected. After the arrangement and apportionment were completed, to every household was issued a notice, stating the total amount of tax due and the date for its payment. The household paid the land tax by following what was stated in the notice.

The combination of the various items of the land tax was usually done in part. The silver for the Grain to be Granted to the Persons with Rank in Ku-ch'eng County of Ching Chou of Ho-chien Fu of Pei Chih-li was collected separately from the Government Land for the Rank; the Grain for Pastures and the newly added Silver for the Grain for Pastures were separately collected from the pastures; the Silver for the River-bed was separately collected from the reclaimed land along the river; and the Silver for the Artisans was separately collected under the items of the various artisans. These were collections under the land tax and were not incorporated into the Single-whip Method.

After the various items of the land tax were agglomerated for

collection, their old names were also gradually combined and unified. [Here a few examples of little importance are omitted, p. 32.]

From the examples cited above we know that there were many items of tax which were originally collected together with the Autumn Grain but which later on were incorporated into the latter for collection and even lost their original names.

C. Combination of Labor Service and Land Tax

1. An example of such combination

Regarding the combination in arrangement and apportionment of the land tax and the labor service, we wish to take the case of Shao-hsing Fu in Chekiang for an illustration. We have stated before that the method of combination of the various items of land tax adopted in Yü-yao County of Shao-hsing Fu in the 1st year of the Lung-ch'ing period (1567) was to combine the Summer Tax, the Autumn Grain, the Salt and Rice Levies and the like into one item. Except for the part to be paid in the original kind (of rice and wheat which were to be collected and transported to the capital as of old), the other items to be commuted into payment of silver were calculated together, and a total was derived, which was to be apportioned to the total amount of land in the entire county. Thus a tax rate on the mou was figured out, and the tax was collected according to the acreage. As to labor service [a similar arrangement operated]. The li-chia, the chün-yao, and the like were brought together. The amount of silver for each item, and then the total amount of silver for all the items was figured out. The amount of fields and mountainous land of the entire county was determined, and the number of male adults (except for those who had been granted exemption). Then the total amount [of silver] for the labor service was apportioned to the male adult and the land. Thus the amount of silver due from every mou of land and mountain [land], from every male adult, and from both the land and the male adult was put together. The two totals of the land tax and the labor service were then combined [and were apportioned to the male adults and the land]. Thus the amount of silver to be collected from every mou of land and mountain [land], and from every male adult was calculated. This method of apportioning [the land tax and the labor service] imposed the total amount of the land tax of the entire county onto the land of the entire county, and the total amount of labor service of the entire county onto the male adults and the

land of the entire county. In short, every mou of land had its share of labor service to contribute. This method was adopted on the 19th day of the 1st month of the 1st year of the Lung-ch'ing period (1567) at the suggestion of Teng Ts'ai-ch'iao, magistrate of Yü-yao County. Because this method yielded successful results, later on the counties of Chu-chi, K'uai-chi, Shan-yin, Hsiao-shan, Shang-yü, Hsin-ch'ang, and Sheng, seven in all, later successively requested permission to adopt the method, which was granted by the governor.

2. Method of combined apportionment

To incorporate [the collection of the silver commutation of] labor service into that of the land tax was tantamount to adding one more sur-collection on the land tax. The following were the methods of apportioning.

a) Apportionment of silver commutation for labor service according to acreage of land. This system apportioned a definite amount of labor service to a unit of land, and was the most popular method practiced in the empire. The unit [of land] in the apportionment was the mou, though sometimes the ch'ing [100 mou] was used, depending on the fertility of the land in a given county. If the land of a given county was fertile, the mou was taken as the unit; if the land was poor, the larger unit was more convenient. But sometimes the adoption of the larger unit had nothing to do with the fertility of the land. The measure was just a special financial policy. For instance, in the period of Wan-li, Chu Hung-mo, the hsün-fu of Ying-t'ien, seeing the inequality of labor service in Wu-chang and Su-chou Fu, ordered that labor service be apportioned according to the land, and that those who possessed less than one hundred mou be exempted from labor service. The aim of this measure was to extend favor to the poor people. This meant that the [minimum] unit for labor service was one ch'ing of land, and only those who possessed one ch'ing or more were subject to the demand of labor service. However, we do not know whether the odd number of mou over a ch'ing was liable to the demand. Later on, the hsün-fu of the province, Hsü Min-shih, ruled that the people who possessed less than ten or twenty mou were not subject to labor service. Barren and newly reclaimed land was generally exempted from labor service. [Here one example of little importance omitted, p. 34.]

There were also the methods known as the che-mou and the i-ting-chun-t'ien. The method of che-mou was to rate a certain number of mou of the land of inferior quality as equal to one mou of the land of superior quality, and then to tax the land of inferior quality at the same rate for one mou. For example, in the 6th year of Wan-li (1578) in Ning-hua County of Ting-chou Fu, Fukien, a re-measurement of land was taken and the Single-whip Method was adopted. The difference between government land and private land in the three categories of land -- paddy, dry fields and pond -- was eliminated: both government land and private land were taxed at the same rate. But because there was a large excess of land over the original amount [after the re-measurement], each paddy, dry field and pond was classified as upper, middle or low, in order to make the total amount of the land coincide with the original total. For the paddy, 1 mou of the upper grade was regarded as one mou; 1.4 mou of the middle grade, or 2.5 mou of the low grade was rated as 1 mou. For the dry fields, 1 mou took 2.1 mou of the upper grade, 6 mou of the middle grade, and 8 mou of the low grade. For the pond, 1 mou took 2.5 mou of the upper grade, 3.4 mou of the middle grade, and 6 mou of the low grade. Thus calculated, the total amount coincided with the original.

The method of i-ting-chun-t'ien was very popular after the Single-whip Method was put into practice. As an example: Previously in Ch'ih-chou Fu in Nan Chih-li, there had been the two categories of government and private for paddy, dry field, mountain and pond land. But after the rules of the Single-whip Method were laid down by the hsün-fu of Ying-t'ien, Hai Jui, a re-measurement was taken in the 9th year of the Wan-li period (1581), and the male adult, the paddy, dry fields, mountains and ponds were incorporated into a single item. Every male adult of the original number of 30,120 was equated to 5 mou of the fields in apportioning the taxes. In the period of Wan-li, in Wu-chin County of Ch'ang-chou Fu one male adult was equated to 2 mou of the paddy fields. But there were also cases in which a certain number of mou of paddy field was equated to one male adult. This was the case in Ning-po Fu, Chekiang. The arrangement of converting male adults into fields or fields into male adults aimed at nothing but the avoidance of excessively minute rules and rates, and at convenience in calculation.

b) Apportionment of silver commutation for labor service according to the sum of land tax to be paid. This was also a popular method. In some places, to every bushel of grain for the land tax a certain sum [of the commutation silver] was apportioned. For instance, the new Single-whip Method adopted in the beginning of the Wan-li period in Ning-te County of Fu-ning Fu, Fuchien portioned the total amount of the kang-yin^{5/} and [the commutation of] the chün-yao service collected annually to the male adults and the land tax. Every male adult was charged a certain sum of the kang silver and a certain sum [of the commutation] of the chün-yao, and every bushel of [land-tax] rice was charged 0.0555-odd taels of the kang silver, and 0.1595-odd taels of chün-yao silver. In some places a certain sum of commutation silver was apportioned to a certain number of bushels of land tax in grain. For example, in Han-ch'eng County of T'ung Chou of Hsi-an Fu, Shensi, because the people complained that the commutation silver for labor service imposed a special burden on the male adults, the charges for labor service were imposed on the land-tax grain, in order to relieve the male adults. Every two bushels of land tax of the ordinary people was charged commutation silver for the labor service due from one male adult. Every three bushels of land tax of the soldier households was charged the same.

Which of the two methods -- apportionment according to the amount of land tax or according to the amount of land -- was more convenient was determined by two principles. (1) If the land in a given county was very fertile and the tax-paying capacity of the mou comparatively great, apportionment according to the mou was more convenient. If not, then apportionment according to the amount of land tax was more convenient. (2) If the register of the land of a given county was not clear, and an investigation of the number of the mou was impossible, then the apportionment according to the amount of land tax was more convenient.

We have previously noted the method of converting male adults into fields. Naturally there must also be a method of converting the male

^{5/} The kang-yin was a silver levy on salt. The kang was a unit of the salt administration. It was derived from the term, yen-cheng-kang-fa (the kang method in salt administration) introduced in 1614. -- Transl.

adults into land-tax rice. For instance, in Ch'ang-shan County of Ch'u-chou Fu, Chekiang, two male adults were equated to one bushel of the paddy-field rice. [Presumably this term was the equivalent of land tax in this locality.] The Single-whip Method adopted at the suggestion of Lui Kuang-chi, the hsün-fu of Kiangsi, in the period of Lung-ch'ing, equated one male adult liable to li-chia service to one bushel of land-tax rice; three male adults liable to the chün-yao service and four male adults liable to the postal service or local militia service to one bushel of land-tax rice. To convert male adults into land-tax rice was of course very convenient for calculation, but this was feasible only after the labor service performed by the person had been changed to that performed by a hired substitute.

Apportioning the silver commutation for labor service to the land tax was also a measure that brought relief to the poor people. For instance, the magistrate of Yu County of Ch'ang-sha Fu, Hu-kuang Province, Tung Chih-i, suggested equating every five bushels of land tax to the sum of silver for labor service due from one male adult. Although, because of obstruction, this proposal was not put into effect, the collection of the silver for labor service due from the male adults of the county was abolished from that time on.

c) Silver commutation for labor service apportioned to the land tax in silver. Because in later days the greater part of the collection of the land tax was commuted into silver, it was most natural that the silver for labor service, formerly apportioned to the land tax in grain, should become apportioned to the land tax in silver. From a historical point of view, the apportionment to the land tax in grain preceded the apportionment to the land tax in silver. For instance, in the 18th year of the Wan-li period (1590), when I Fang-chih, the chih-fu of Ch'u-chou Fu, Chekiang, created the shih-tuan-ts'e method, the collection of the fees for transporting the land-tax grain was imposed on the land tax in grain: every bushel of rice was charged a certain amount of silver [for these fees]. In the 2nd year of the T'ien-ch'i period (1622), Chang Pang-i, the ping-tao (supervisor of the army), changed this and apportioned it to the land tax in silver: every tael of silver in the Single-whip Method was charged a certain [extra] amount of silver. [Two examples which are irrelevant are here omitted, p. 37.]

One point to which we must pay attention is that sometimes it was very difficult to distinguish between the method of apportioning the

silver for labor service to the acreage of land, the method of apportioning it to the amount of land tax in grain, and that of apportioning it to the amount of land tax in silver. Take, for instance, the case of Hsi-ning County of Lo-ting Chou, Kuangtung. As we have pointed out before, in this county the fields were classified into three grades: upper, middle and lower. To every hundred mou was apportioned [the labor service of] a certain number of male adults and certain amounts of land tax of various descriptions. But both the labor service and the land tax were collected in commutation silver. [The labor service of] one male adult was reckoned at an amount in silver, and one bushel [of land-tax grain] was reckoned at another amount of silver. Collected at the same time, the male-adult silver [for labor service] and the land-tax silver were reckoned to be some third figure to be collected for each bushel [of land-tax grain]. This example shows that in the principle of legislation, the male-adult silver [for labor service] was apportioned to the land in terms of its area; but in the form of payment it came to be apportioned to the amount of land-tax grain, in terms of the bushel.

3. Extent of the combination of apportionment

In considering the conditions under which [the charges for] labor service were apportioned to the land tax, we find two methods of combining which differ in extent. In one the charges for labor service were entirely combined with the land tax, and in the other they were distributed to the male adults and the fields -- in other words, the charge for labor service was only partially combined with the land tax. We will discuss the second arrangement first.

a) Charges for labor service partially combined with land tax.

Within this method, there are again two possible procedures. One is that, of the fixed amount of the charges for labor service, the male adults first shouldered a fixed amount; the rest was then assigned to the fields. The second is that both the male adult and the field were simultaneously apportioned the amounts of charges for labor service according to fixed rates. An illustration of the first procedure was the practice initiated by Po Ch'i-tan, magistrate of Chi-chai County of Pei Chih-li in the 22nd year of the Wan-li period (1594). In arranging the collection of the commutation of labor service, he levied only 0.1 tael of silver from each male adult and

assigned the rest to the land. As a further instance, in the 1st year of the Wan-li period (1573) in Ho-ch'iu County in Nan Chih-li, the Four Services -- the li-chia, chün-yao, postal service and local militia -- were commuted into silver and combined by means of the Single-whip Method. In the 22nd year (1594) [the commutation in silver of] the Summer Tax, Autumn Grain, horse fodder and horse cost were all combined through the Single-whip Method. [The commutation of labor service and of the taxes] was brought together and proportionately assigned to the male adult and the fields. For both a total of 18,797-odd taels was fixed. The method of apportioning [the commutation of] the Four Services and [that of] the Summer and Autumn taxes, the horse fodder and the like was as follows: except for those who were granted exemptions, each of the male adults was apportioned 0.05 taels. The total was 1,721.2 taels. The rest of the 18,797 taels (i.e., 17,075.9 taels) was imposed on the people's land.

The second procedure in arranging the apportionment was to distribute the burden of labor service to the male adult and the fields at the same time. Because the distribution to the male adults and to the fields was fixed simultaneously, the original proportions between them can be found out. There were three different methods [of carrying out the distribution]. The first was to take the male adult as the main object and the fields as the supplementary. The second was to take the fields as the main object, and the male adult as the supplementary. The third was to treat the male adult and the fields as equal in the distribution.

What is the standard in determining whether the male adult or the fields is to be taken as the main object? We should look at the question from three angles. The first standard is the rate of levy. If one male adult was levied at one rate and one mou of land at another, and if the amount of levy yielded by the male adult was larger, then the male adult became the main object. If the amount of levy yielded by the land was larger, then the land was the main object. But the highness or lowness of the rate of levy had no important relation to the total amount realized from the levy. For example, in a county where there were few male adults but where there was a large amount of land, although the rate payable per male might be higher than the rate payable per unit of land, still the total amount paid in by the adult males might sometimes be less than the total paid

in for the land. The second standard is the amount of levy distributed. For instance, suppose the silver commutation for labor service was 10,000 taels for the entire county. If the male adults shared 6000 taels and the land 4000 taels, the yield from the male adults was larger, and therefore the male adult became the main object. This view considered only the amount of the levy. If the number of male adults in one county was larger than the acreage of the fields, it might be possible that the rate of levy on one male adult was lower than that on a unit of the fields. The third standard was the percentage carried by the male adult and the fields in each unit of the silver for labor service. [One unnecessary sentence omitted, p. 39.] The three approaches mentioned above differ from each other. Qualified by specific circumstances, the discussion below may concern any of the three. The reader is to distinguish for himself.

[A number of illustrations are here omitted, pp. 39-43.]

b) Entire amount of collection for labor service incorporated into land tax. Here we have to distinguish two practices. In one, the entire collection for a certain item of the labor service was imposed on the land tax. This system was comparatively popular. [Illustrations omitted, p. 43.] It was rather rare for the collection for the entire body of labor service to be imposed on the land tax, though we often meet with cases similar to this. We must discount the statement, "All of the labor service was assigned to the land," because after the Ming dynasty adopted the Single-whip Method, though the labor service of the empire was assigned to the land of the empire and was paid in commutation to the government, there was still the collection of the "male-adult silver." We can not say that the entire labor service was imposed on the land tax. However, later on, there were also cases in which the male-adult silver was imposed on the land tax, as in Huang-yen County of T'ai-chou Fu, Chekiang. [Illustration omitted, p. 44.] At the end of the Ming dynasty the male-adult silver and the "mouth rice" were further collected from the land. From then on, the levies on the male adult were also assigned to the land. This was completely identical with the Single-whip Method of the Ch'ing dynasty, in which the levies on the male adult were entirely incorporated into those on the land. [One unnecessary sentence here omitted, p. 44.]

We have discussed above the various ways of incorporating the collection for the labor service into that of the land tax, with reference to the extent of the incorporation. But there were various kinds of land, and the male adults also differed in households (the households of the common people, the households of the soldiers, etc.) and in grade. Therefore, in the places where the various kinds of land and the different male adults respectively had not been combined [i.e., simplified], there were many cases where different items of labor service were apportioned to different male adults and land. [Illustrations omitted, pp. 44-45.]

4. Accounting system of the Single-whip Method

The various methods of apportionment -- taking the male adult or the land as the unit or distributing the obligation equally to the male adult and the land; collecting the levies according to the mou or the amount of land tax to be paid; or collecting the levies by adding a certain sum to the original amount of land tax to be paid in silver -- had one thing in common: in any one of them the aim was always to meet a definite amount of expense by imposing levies on the male adult and the land. These levies of fixed amount were collected and delivered to the government, which disbursed them to meet needs as they arose. Therefore the Single-whip Method was one by means of which the amount of the collections to be apportioned was determined by the amount of the expenses. As an accounting system, it was the same as the Two-tax Method of the T'ang dynasty under which "the expenses of all the works must be calculated before they are meted out in the form of taxes to the people," and whose function was "to decide the amount to be collected by estimating the expenses (liang ch'u chih ju)."

We must here give some explanation of the accounting system of the Single-whip Method. The so-called "accounting" was roughly equivalent to the modern term "budget." By the accounting system of the Single-whip Method, according to the Draft History of the Ming Dynasty by Wang Hung-hsü, the li had (in its accounts) the total amount of the male-adult silver and the land tax; the chou or the hsien (county) had (in its accounts) that of the li; the fu had that of the chou and the counties; and the pu-cheng-ssu (province) had that of the fu. The governor of the pu-cheng-ssu calculated the total amount of male-adult silver and land tax for the entire

province. But as far as we can see, in forming the budget of the Single-whip Method, the county was taken as the basic unit. This was because the time of adoption of the Single-whip Method in the fu of one province and in the chou and counties of a fu varied. The statement of the Draft History of the Ming Dynasty that "the governor of the pu-cheng-ssu calculated the total amount of the male-adult silver and the land tax and made an equal apportionment" probably refers to a situation in which the Single-whip Method had been adopted in the chou and counties of the entire province.

The expenses of which year should be taken as the basis for the budget of the chou and the county? In some cases an amount was estimated. For instance, the amount of the collection of silver apportioned in one year was taken as the standard for the next year. In some places the average over a number of years was taken. For instance, in the Single-whip Method that was put into operation in Kiangsi in the 1st year of the Lung-ch'ing period at the suggestion of Liu Kuang-chi, the hsün-fu, the average of the six previous years was taken as the basis for the apportionment. In some places the average of a period of any consecutive ten years was taken as the standard. For reasons of practical convenience, the arrangement and apportionment were made annually, triennially, or every five years. The accounting method of the Single-whip Method posed a problem which was very hard to solve at the time. The future amounts of the Summer Tax and the Autumn Grain, which were the regular collections of the land tax, were not difficult to predict; but the amount of silver for the Four Services (the li-chia, chün-yao, postal service and local militia) and others varied every year and it was very difficult to fix a definite sum. If it was made too large, the officials very easily embezzled the fund, and the people suffered. If it was made too small, although the people got some relief, the government found it hard to meet emergencies or to make up the shortage due to the grant of exemptions because of drought, flood, and other calamities. Most of the people at the time favored a large figure, since it would offer some room for flexibility.

II. Combination in Collection

As practiced in most places the Single-whip Method comprised

combination of the collection of taxes as well as the combination of their arrangement and apportionment. Moreover, the Single-whip Method sometimes meant only the combination of collections. The combination of collection had two aspects: combination of the dates of collection, and combination of the management for the collection. Why was there a combination of collection? Because when the dates for the collection and the management thereof were combined, the collection procedure was simplified, the responsibility more concentrated, and opportunity for abuses fewer. The more dates for collection, the easier it was to trick the people; the more collectors, the severer their exploitation of the tax payers. Therefore, the combination was right.

A. Combination of Dates for Collection

1. Combination of collection of labor service

Take the case of Lo-shan County of Hsin-yang Chou of Ju-ning Fu, Honan as an example. Before the Lung-ch'ing period, for the various items of the yin-ch'ai (labor service paid in silver) separate collections were made. The li-ch'ai (labor service performed by the person) was apportioned according to the grade of the household. At that time, on one day the people were urged to pay for some one item of the silver for labor service, and on the next they were urged to pay for another. The people who were going to perform the labor service demanded fees for wages and food, pressing and shouting without cessation. Furthermore, when anyone pressed and shouted, there was one more demand by him. Therefore, the distress of the small people was unbearable. Later on, Ying Ts'un-ch'u, the county magistrate, introduced the Single-whip Method, combining the various items of the yin-ch'ai and the fees for wages and food of the li-ch'ai, figuring out the total cost in silver, and then apportioning it separately according to the grade of the male adult and the amount of the land tax. A total amount of silver was collected by the government and the various items were no longer collected separately. After the collection was completed, the government would make separate disbursements, as the need arose. For the various items of the li-ch'ai and the yin-ch'ai the government hired workers. After paying the silver the people would have nothing more to worry about; therefore everyone praised the method as advantageous.

2. Combination of collection of land tax

Here we may take as an example the Single-whip Method in the Collection of Land Tax instituted by Hsieh Shih-yen, magistrate of Wu-chin County of Ch'ang-chou Fu, Nan Chih-li, in the 45th year of the Chia-ching period (1566). Before the Single-whip Method was put into practice there were a great many items apportioned on the Summer Tax and the Autumn Grain for collection. Besides the collection in the original kind there were collections in silver of the chin-hua (gold-patterned), the i-i (voluntary service), the ku-ts'ao (grain and forage), the kung-hou-feng-lu (stipend for the dukes and marquises), the pen-che-pu-p'i (cloth in its original kind and in silver commutation), the salt levy from Yang Chou, Huai-an Chou, Shou Chou, and Po Chou, and the ma-i (horse service). Later there were added collections for the lien-ping (training of troops), the ta-kung (major construction), and the t'ieh-i (supplementary labor service). The collectors of land tax were responsible for the collection and transportation of all these items. Before the Lung-ch'ing period (1567-1572), the percentage of each item in relation to the total amount to be collected was fixed and assigned to the collectors of land tax. Whatever the amount of a particular item to be collected, the collector must allocate the amount fixed by the percentage to that particular item. In the beginning, authority for assigning the percentage to the collectors of land tax lay with the county or chou official concerned. Later on, because of the great amount of the land tax, the hsien-tsung (county supervisor) was set up to take charge of the matter. But the different items varied in urgency and also in speed of transportation by the county authorities. The county supervisors secretly took advantage of these differences and perpetrated fraud with the collectors of land tax. To collectors of land tax who were shrewd and befriended him the supervisor frequently assigned more of the less-urgent collections and fewer, or none at all, of the urgent ones. To collectors who were honest and did not befriend him he assigned more of the urgent collections and fewer, if any, of the less-urgent. The collectors who were assigned only urgent collections frequently failed to gather the full quota and therefore had to make it up out of their own money. Those collectors who were assigned the less-urgent collections, or no urgent ones at all, did not have to ship out their collections at once and so could shift the money this way or that way

and embezzle part of it. Thus they could do what they pleased, and on this account the national revenue ran short. After Hsieh Shih-yen established the Single-whip Method, the assignment of the land tax to the collectors by the county supervisor was entirely abolished. Discarding the distinction between urgent and less-urgent, he assigned them all as one category to the collectors of land tax. He had the collections stored in the government office. When need arose, he had them delivered to the court; if there was no need, he had them kept in reserve. This method was called "to collect indiscriminately and simultaneously."

3. Combination of collection of labor service and land tax

a) Factors leading to combination, and examples. Why did the land tax and the labor service come to be combined for collection? We will understand the reasons after we have examined the following cases. On the reasons for adopting the Single-whip Method the Gazette of Sung-chiang Fu states: "In the past, there were many names for levies: the Summer Tax, the Autumn Grain, the Male Adult Silver, the Silver for the Army, the Silver for Labor Service, the Supplementary Silver for Labor Service, etc. Some of them were collected at different dates, and some of them were collected in different amounts. The Government could not withstand the complexity of the numerous items and the people could not withstand the pressure of pressing and shouting. In the fortieth year of Chia-ching (1561), P'ang Shang-p'eng, an Attendance Imperial Secretary, investigated the situation in Chekiang and worked out the Single-whip Method. It was most simple, convenient and direct...." Here the reason for combining the land tax and labor service is pointed out. Now I present two other examples to explain it.

In the early years in Wen-an County of Pa Chow of Shun-t'ien Fu in Pei Chih-li, by government edict the various levies were collected in the following order: first, the levies on the land, then, in sequence, the chan-yin (silver for the maintenance of the stations?), Summer Tax, Autumn Grain, and horse fodder. Before one item had been paid, collection of the next item had started. With levies and urgings to pay (constantly coming) there was not a single day for rest. For this reason, the people spent more time in performing service at the government offices and less time in cultivating their fields. In the 12th year of the Wan-li period (1584) the

five above-mentioned items were combined, collected and transported to the court by means of the Single-whip Method. The rate on the mou, the amount of land a person possessed, and the amount of silver due were all calculated according to the Single-whip Method. Payment was to be made in four instalments, and the end of the 10th month was fixed as the final date.

In the old days in Wu-shin County of Ch'ang-chou Fu, Nan Chih-li, there were different dates for the collection of land tax and [the commutation of] labor service. Collecting of land tax began in the 11th month of one year; collection for labor service began in the 2nd month of the next year. Before the 12th month set in, the wages and food for the various services were demanding funds. Before New Year's Day arrived, the demand for army supplies for the various camps was already pressing. Perforce it frequently happened that the silver for land tax was borrowed and disbursed to meet immediate needs. But when delivery of the silver for land tax became due, the shortage had to be made up by collecting the silver for labor service. Therefore when the time for the collection of the land tax came, pretext was often made that the tax had been advanced for the silver for labor service. When the time for collecting the silver for labor service came, pretext was made that the silver had been advanced as the silver of land tax. Not a single item of the collections was clear, abuses multiplied daily, and any making up of deficiencies was very difficult. At the suggestion of Sang Hsüeh-k'ui, the county magistrate, from the 21st year of the Wan-li period (1593) both the land tax and the labor service were calculated together and collected together at the same date.

b) Dates set for collection under the Single-whip Method. After the adoption of the Single-whip Method, the dates for the collection of the land tax and labor service varied from place to place. Some places, such as the Hsin-an county of Ho-nan Fu, Honan, had two dates in the year. Some places had three dates, such as Yü-tz'u County of T'ai-yüan Fu, Shansi, where the land tax and the labor service were collected together. The total amount was divided into tenths, with three-tenths paid in the spring, three-tenths in the summer, and four-tenths in the autumn. Some places had four dates, such as Chiao-ho County of Ho-chien Fu, Pei Chih-li, where, according to the Single-whip Method which was introduced in the 18th year of the Wan-li period (1590), the levies in silver for the regular tax and the miscellaneous

collections were gathered by the seasons: two-tenths in the spring and in the summer, and three-tenths in the autumn and in the winter. In Han-tan County of the same fu the collection of the silver for both the male adult and the land was also divided according to the four seasons: two-tenths due in the spring, summer, and winter, and four-tenths in the autumn.

[One more example omitted, p. 50.]

From the above examples we gather that the amount of collection in a season was determined by the amount of income of the peasants. Because the peasants could get more income at the autumn harvest, they were also taxed more at that time. Because the various items of both the land tax and the labor service were collected in silver, the dates for their collection were comparatively unified. It was no longer true, as it was in the past, that the various items, due to differences in type, were collected at different dates.

There were also some places where the collection was made on six dates, and the land tax in Ta-t'ien County of Yen-p'ing Fu, Fukien, was collected at seven different dates. [Two examples here omitted, p. 51.]

Indeed the dates for collection often changed. For example, in Wu-chin County of Ch'ang-chou Fu, Nan Chih-li, where the Single-whip Method had been practiced since the Lung-ch'ing period, the collection of the male-adult silver and the land-tax rice was made at three dates before the 14th year of the Wan-li period (1586), but this was later changed to ten dates. In the 21st year (1593), at the suggestion of Sang Hsüeh-k'ui, the county magistrate, a change was again made: for the collection of the male-adult silver five dates were fixed, and for the land-tax rice three dates. Both began in the first ten days of the tenth month. The final date for the silver was the second month of the next year, and that for the rice the 12th month of the current year. [Another example omitted, p. 51.]

From the above examples we can see that after the Single-whip Method was put into practice, the number of dates for the collections was not much reduced; but they were now more uniform.

B. Combination in Management of Collection

Besides combination of the dates for collection, there was also a tendency toward combination of the management of collection. For instance, in the old practice in Chia-ting County of Su-chou Fu, Nan Chih-li, the

collector of land tax was in charge of the tax to be delivered to the treasury in the capital. Besides him a man called che-po-shou-t'ou (head of commuting and collecting) was in charge of the collection, and the county supervisor of land tax was responsible for the over-all calculation. [In the matter of labor service] the li-chang (village chief) was in charge of the services of the chün-yao and the li-chia; the collector of the chün-yao was to collect it; and the county supervisor of the chün-yao was responsible for the over-all calculations. In addition, there was the "scribe of training troops," who was in charge of the supplies for the training of troops. All of these items -- land tax to be delivered to the treasury in the capital, li-chia, chün-yao, and military supplies -- were supplied by the people. Because of the great variety of names, the officials in charge could create many registers with the intention of perpetrating fraud. Moreover, since each official was responsible for his particular work, there was no concentration of responsibility, which encouraged the shifting of funds and embezzlement. After the Single-whip Method was put into practice, the various items of the land tax were fixed in definite amounts, which were entered into the Book of Circulatory Arrangement (Hsün-huan pu).^{6/} The land tax was collected according to this book. The amounts collected and the amounts paid out were listed, so that the two could be checked against each other, and a person could understand it at the first glance. The responsibility for both the collection and the keep was placed by the officials on their own subordinates, and management was concentrated so that there was no longer separate administration by the collectors of land tax and the village chiefs. [One more illustration omitted, p. 52.]

C. Payment in Silver

Combination in apportionment and in collection were the main features of the Single-whip Method. There were also two other points worthy

^{6/} In the Book of Circulatory Arrangement the levies enumerated in the Fu-i-ch'üan-shu (Complete record of the land tax) were entered in order of urgency. The collection was made in this same order. In one month the whole collection would go through a round, and in the next month it started all over again. -- Transl.

of our attention. The first is that silver became the primary medium for paying land tax and labor service commutations; the second is that after the Single-whip Method was adopted, the collection and transportation of land tax and labor service commutations were, for the most part, transmitted from the people's hands into those of the government, and the hiring of substitutes to perform labor service was passed on completely to the government.

The effects on the social and economic conditions of this shift to payment in silver were very great. The causes of its origin, the process of its development, and its advantages and disadvantages will be discussed in another article. Here we will confine ourselves to describing the actual conditions of payment in silver and the changes it brought in the procedures and dates of collection and transportation. We must know first of all that although under the Single-whip Method payment was made in silver, the extent to which this form of payment was used varied from county to county. In some counties the Summer Tax, the Autumn Grain and the various items of the labor service were entirely commuted into silver. In some counties the collections to be transported (to the capital or some other place) were commuted into silver, but the part to be retained was collected in its original kind. There were cases where part of the collections to be retained was paid in silver, while the other part was paid in original kind. There were also cases where both silver and coins were permitted: the silver was to be transported (to the capital) while the coins were to be used by the local government. All of these practices varied in different places, but on the whole silver was the primary medium for payment.

What effects did the payment in silver have on the date of collection? We have previously stated that under the Single-whip Method, the method of "collect together and deliver separately" caused the various items of land tax and labor service which were originally collected at different dates to be collected at the same date (or dates). The collection was to be stored by the local government, and when needed was delivered separately. This method was rendered possible by the adoption of the use of silver. In the old days collections were made in original kind: "silk for farming and mulberry-tree plantation" for the Summer Tax, and rice for the Autumn Grain. Since these items were harvested at different times, they could not be collected simultaneously. In the matter of labor service, some items were

regular and some were temporary. Therefore they could not be demanded at the same time either. But after silver was used, these differences gradually became less important. What the government collected was silver, and what the people paid was also silver. The collection of land tax henceforth did not necessarily have a direct relationship with the harvest of crops. The old labor service was now paid in silver. The temporary services could be performed by hiring substitutes with the silver for labor service which had been collected and kept by the government. Therefore there was no longer any need to set up different dates for these services. [Three sentences here omitted, p.54.]

D. Changes in Methods of Collection and Delivery

1. Method of collection

After the Single-whip Method was adopted, in many places collection and delivery by the people was changed to collection and delivery by the government. "Collection" included the work of urging the people to pay. "Delivery" denoted the transportation of the collections to the court or some other place. In the early years of the Hung-wu period (1368-1398), the unit in the collection of land tax was the li (village).^{7/} The land tax due from the households of the li was collected by the chia-shou (section head). The payer-households paid directly to the village chief, who was responsible for gathering the collections together and delivering them to the government. In many other places an area that was to yield about 10,000 bushels of land tax was taken as a district, and a collector of land tax (liang chang) collected and transported the land tax from the district. The number of these collectors of land tax was not definite. Some districts had only one; some others had a number of vice-collectors in addition to the chief collector. They were always elected from among the wealthy people. The amount of land tax collected and transported by the collector was larger than that of the village chief. Therefore wherever

^{7/} For the "unit" the author mentions the li (village) and the chia (section). Since a chia was only one-tenth of a village, the two could not be taken as one unit at the same time. In the translation I have dropped the chia, since the author really means the li.--Transl.

there was a collector of land tax, the procedure of collecting the land tax was as follows: the collector urged the village chiefs; the village chiefs urged the section heads; and the section heads urged the tax-payers. After the payers had all handed in their tax, the collector of land tax checked the amount and, leading the village chiefs and the persons in charge of transportation, transported it to the central government or the granaries in other places. To make a long story short, the land tax paid by the payer-households was collected by the section head, received and delivered to the government by the collector of land tax and the village chief. It was not paid directly to the government by the payer-households; therefore this was an indirect collection system. For this reason, when there were arrears, the government ordered the collector of land tax or the village chief to make up the shortage. Although the collector, the village chief and the section head were appointed by the government, they were all from among the people and served among the people. Therefore this period can be termed the period of "collection and transportation by the people." Those persons who transported the land tax generally bore special titles, such as "big household," "transportation household," "transportation boss," and t'ou. They were sometimes the collectors of land tax and the village chiefs themselves, but sometimes they were persons specially assigned to the work. This was also a labor service demanded from the people.

The system of collection and transportation by the people led to many abuses in later days. On the one hand, demands by the government were too heavy, and the petty officials who took charge of the granaries made further demands on the slightest pretext. As a result the collector of land tax, the village chief and the section head were all forced to meet unbearable exactions for compensations, which caused some to go bankrupt and others to take flight. On the other hand, taking advantage of their superior positions, the collector of land tax and the village chief exploited the small people. We need only offer one example (to show the situation). During the 18th and 19th years of the period of Hung-wu (1385-6), thirteen or fourteen years after the establishment of the collector of land tax, we find many cases where criminal offenses were committed by the collectors in abusing authority to seek personal gains. Sometimes they apportioned the tax that they themselves should pay to other tax-paying households.

Relying on their office and their power, when the other households did not cooperate they came to them and beat them. Sometimes they relied upon the government power, artificially created new items for collection, and further extorted the people. Chin Chung-fang, for example, a collector of land tax, usurped power and created eighteen collections. Sometimes they made false reports on floods and calamities, with the intention of securing reduction of the land tax. Sometimes they made waste land into cultivated land and cultivated land into waste land. We could hardly enumerate exhaustively the abuses in practice. In turn, the officials in the county government often made trouble for the collector of land tax. Sometimes they did not allow him to take charge of the tax-paying household of the tu to which he belonged, but shifted him elsewhere. Sometimes they delineated the district in such a way that it could not yield the 10,000 bushels of land tax (as required of a district that was to have a collector of land tax), in order to prevent the instituting of a collector. Therefore, the collector of land tax was frequently established and frequently removed. It was in the 4th year of the Hsüan-te period (1429) that the imperial government issued a decree to the authorities of the fu, the chou, and the counties south of the Yangtze River to supervise and check upon the activities of the collectors of land tax in the territories under their jurisdiction. Severe punishment was to be meted out to those who relied upon the wealthy and powerful individuals, befriended the officials, undertook the purchasing of military supplies, shifted and made use of the land tax, or demanded more from the people on the pretext that the land tax had been lost in transportation, due to storms.

[Two more short illustrations omitted, p. 56.]

2. Establishment of collection and transportation by government

a) Direct payment by the people and collection by the government.

To avoid exploitation by any intermediaries, the Single-whip Method practiced in most places stipulated that the land tax be paid in silver and that the indirect method of payment be changed to the direct method. Since, under the Single-whip Method, the greater part of the land tax was collected in silver, we will first discuss the arrangement for the collecting of the silver.

The usual way was to establish a "silver chest" (yin kuei), or "land-tax chest" in front of the government office of the county or in a public place. When the date for collection arrived, the government sent supervisors and

let the people themselves wrap up their silver, write on the package their names and addresses and the weight of the silver, and drop it into the chest. No longer did a village chief or section head pay the land tax for them. After they dropped the silver into the chest, the government gave them a receipt. This was called the system of "self seal and self hand in." The act of payment by the people was at the same time collection by the government. Therefore the direct payment method was the method of collection by the government. The number of "land-tax chests" varied from place to place. Some places had only one. Because of the difference in the granaries (to which the land tax was to be transported) and the difference between the various items, some places had two, even as many as ten. In some cases separate holes were made on top of the chest for the village, the tu, and the granary, and the payer would drop his silver into the appropriate hole. This eliminated confusion. The supervisor of the collection was generally called the "chest-head." Sometimes a scribe was appointed to this position, and sometimes a collector of land tax, a village chief, or a section head. Sometimes a scribe and a collector of land tax or a village chief were appointed. Official weight was used in weighing the silver, and the weighing done either by the supervisor or the payer himself. When the collection was completed, the supervisor took the silver to the treasury of the government. Therefore, even if a collector of land tax or a village chief were appointed as supervisor, he could only assist in the collection; this was still a collection by the government. The advantage of the self-seal and self-delivery system was that it prevented the substitution of counterfeit for real silver, as well as the sur-charges, extortion and shifting of the funds by the petty officials, the village chief and the section head.

What has been said above applies to the method of making payment in silver. As to the payments in original kind, the method of direct delivery was also adopted in some places. But direct delivery in the original kind was not as prevalent as direct payment in silver. Therefore we know that direct payment by the people was closely related to the use of silver.

[One sentence omitted, p. 57.]

b) Transportation by the government: its relation to the use of silver. The arrangement of transportation (of the land tax) by the government was comparatively popular. In the 6th year of the period of

Cheng-te (1511), the Gentleman Attendant on the Right of the Ministry of Civil Affairs presented a memorial saying that in transporting the land tax and fodder in Shensi, the big households (i.e., collectors of land tax and village chiefs) embezzled them, and he requested that officials be ordered to escort the transportation. This indicates that the system of transportation directed by the collector of land tax and the village chief had already weakened. In the 28th year of the Wan-li period (1600), Han Chün, the magistrate of Chia-ting County of Suchou Fu, Nan Chih-li, practiced the method of transportation by the government. [Four illustrations of the same nature omitted, p. 58.] From the cases described above we know that an increasing number of counties practiced transportation by the government.

The status of the officials who took charge of the transportation was proportionate to the amount of the silver involved. [Illustrations omitted, pp. 58-9.] There was also transportation undertaken partially by the government: a larger amount of silver was shipped by the government, and a smaller amount by the people. [Illustrations omitted, pp. 59-60.]

c) Procedure of collection and transportation by the government. We must make note of this fact: where the method of transportation by the government was practiced the collection was not necessarily made by the government; where the collection was made by the government, transportation was not necessarily undertaken by the government. [Illustrations omitted, p. 60.] For the counties where the collection and transportation were both done completely by the government we may mention Yü-yao and K'uai-chi of Shao-hsing Fu, Chekiang, in the early years of the Lung-ch'ing period. We may describe fully the regulations concerning the collection and transportation of the land tax in silver at the time when the Single-whip Method was introduced (in these two counties), and use them as an explanation of the procedure of collection and transportation generally practiced in other counties. In Yü-yao and K'uai-chi, after the total sum of the silver due from the male adults and the land had been figured out according to their grades and the rates, by means of the Single-whip Method, a detailed book was compiled, and a note of instruction to check it was issued (together with the book) to the local authorities concerned. If it contained no error, they sealed it and returned it to the capital. Then they publicized the instruction to have the people informed of the matter. At the same time

They compiled the registers, filled out the "notice" for each household, sealed these, and ordered the village chiefs and section heads (also called the village messengers) to distribute them to the households of the section, who were to pay their tax according to the stipulations in the "notice" and on the date fixed.

When the time for collection arrived, each county compiled and sealed a book of receipts, according to the "notices" issued. A large wooden chest was set up, in the top of which a hole was made in such a way that when silver was once dropped in it could not be taken out again. The number of the chests was determined by the size of the county and the number of its villages and tu; a small county had only one chest, while a larger one had two or more. For each chest a book of receipts was compiled. To each chest were assigned a dutiful official of the county government and a wealthy collector of land tax to take charge of the collection. They were given one hundred receipts and a personal wooden seal. The wooden chest was placed in the hall of the county government, and, led by the village messenger, the households in his charge went to it and personally paid their tax. The official and the collector of land tax first checked the amount of the tax commutation in silver stated in the "notice" for the household against the record in the register book, to see whether there was any error. Then they examined the quality and weight of the silver. They wrapped up the silver before the eyes of the payer and wrote on the package the amount of the silver paid and the household, section and village of the payer. They ordered the payer to fill in under his name in the register book the date and a statement that he had fully paid his tax on that date, and to affirm the statement by writing the character hua. The official and the collector of land tax filled in and signed the receipt stating that the payment had been checked jointly by them on that date. They too affirmed their statement by writing the character hua. The silver was dropped into the chest by the payer himself and was not permitted to go through the hands of the official or the collector. If there was any demand to meet a larger measure of weight or any extortion on an artificial pretext, accusation was made, investigation conducted, and punishment meted out at once. Every ten days the county magistrate and the official in charge of land tax, together with the official and the collector of land tax who

took charge of the collection, opened the chest and examined the collection. They checked the packages of silver against the records in the register book, and checked the quality and weight of the silver against the statement on the package. If there was no discrepancy, the silver would be weighed together, unwrapped and put together. Every hundred taels was wrapped in a separate package, temporarily stored in the official treasury and kept in another box, before smelting for delivery to the capital.

Another book was made to keep the records of each such examination. After each examination and checking another official and another collector of land tax were assigned to the chest to collect the land tax in silver. A further examination and checking was made in another ten days. When a certain part of the land tax was to be delivered, the silver that had temporarily been stored in the official treasury^{8/} was cast into "shoes" in the hall of the government office, wrapped and entrusted to the assistant official in charge, or a candidate for office, or the collector of land tax or the village chief for its transportation. It was no longer permissible to demand the service of "collector head," "transportation household," etc. The fees for delivery were to be used by the persons in charge of the transportation. They transported the silver to the fu government, accompanying the silver with a letter presented to the pu-cheng-ssu. Within a fixed period they received acknowledgement of the receipt and returned to the county government to wind up the business.

As a consequence of the varied nature of the things collected, the method of collecting and transporting them also varied. For instance, in Chen-chiang Fu, Nan Chih-li, the part of the land tax paid in original kind was collected and transported by the people, while the part in commuted form was collected and transported by the government.

Now I must supplement the above description with an account of the practice in collection, transportation, storage and smelting of the silver. This will complete most of the picture of the land-tax collection then prevailing in the various counties.

^{8/} Here a phrase which I do not understand has been omitted, p. 62.-- Transl.

According to the Gazette of Chen-chiang Fu, the land tax in its original kind and the various levies for the granaries at Hanking were collected and transported by the collector of land tax. This was collection and transportation by the people, and does not need any more explanation. The collection of the commuted kind and the silver for the various items of labor service were paid personally by the payers, who went to the hall of the county government and dropped their silver into a chest placed there for the purpose. These collections were not allowed to be collected by the collector of land tax and the village chief. The silver for the payment might be in small pieces and was not necessarily in the shape of the ting [a conventional shape in which silver was usually cast]. One chest was established in every district. For each chest there was a "collection head," who was also designated as the "manager," to collect the silver. In the evening the collection head summed up what had been collected in the day and reported it to the government. The day after the collection the collection head himself unwrapped the packages of silver. The silver which was destined for the ministry must be smelted at once and cast into ting without any delay. The silver that was for military supplies, military provisions, and local expenses was not smelted. Sometimes it was stored in the government treasury to be transported later. Different officially-fixed weights were used in collection and transportation. For smelting, the silver was weighed with the scales to weigh silver for delivery. The government was allowed only to examine weights for fraud and to expose the collection head's unauthorized extortions, and was not permitted to join the collection head in unwrapping the silver packages. During the collection of the various items of levies, the county government reported to the fu authorities every five days. The fu government thereupon appointed an official of transportation, who went to the county government, and together with the county magistrate and an assistant, took out the silver deposited by the collection head in the treasury and used the original weight to weigh the silver in the hall. Then he wrote down in a document the amount of each item of silver collection, the number of ting, and the weight of each ting. Together with the scales with which the silver to be dispatched had been weighed, the document was sealed and entrusted to an official. Troops were sent to escort the transportation to the fu government. The fu

authorities (on the arrival of the silver), with a fu assistant, weighed the silver with the scales which had been sent together with the silver by the county government. In case the silver was inferior in quality or short in weight, the fu officials were permitted to send a letter to the county government requesting that inferior silver be changed and the shortage made up; but they were not permitted to arrest the collection head or take him to the fu. This was aimed at prevention of other abuses. After the silver was sent to the Ministry of Finance in the capital, it was weighed and examined as it had been in the fu. The transportation, however, was the responsibility of the official elected to the task, and was no longer undertaken by the collector of land tax, the village chief or the collection head. If the officials chosen were too few, a dutiful and honest subordinate clerk was also employed.

What has been described above is the system of transportation by the government. Although the collection head was chosen from among the people, he was serving in the government and was therefore a petty official of the government. For this reason, the collection also may be regarded as undertaken by the government.

E. The Various Notices, Receipts and Books Used in Collection

Finally, I would like to mention in passing that after the Single-whip Method was adopted the various documents regarding the collection of land tax and labor service became complete. This also was a tendency of the time, worthy of our attention. The Yellow Book and the Fish-scale Book compiled in the early days of the Ming dynasty were already very complete. After the Single-whip Method was adopted, all of the collections under the land tax and the labor service tended to be made in fixed amounts. Then stone tablets were erected and books were compiled for the purpose of keeping a permanent record of the amounts of the collections, in order to prevent any future increase. In some places inscribed stone tablets were erected in the office of the county government, and in some places books were printed, as the so-called Book of Land Tax and Labor Service under the Single-whip of Ts'ang Chou of Pei Chih-li, and the Book of Single-whip of Chi-hsi County of Hui-chou Fu. Books of this kind had become very popular by the end of the Ming dynasty. [One case here omitted, p. 64.]

The so-called Ch'ih-li were official records in which the payers of land tax entered the amounts they paid, and which were presented to the pu-cheng-ssu, where they were compiled into book form for reference. [Three examples omitted, p. 64.]

The Book of Land Tax and Labor Service under the Single-whip was also known as the Complete Book of Land Tax and Labor Service (Fu-i ch'üan-shu). The unit recorded in this book is the province, the fu, the chou or the county. First is entered the original number of male adults and the original amount of land. Then are recorded in sequence the number of male adults who had taken flight and the amount of the deserted land, the amounts (of land tax and labor service) actually collected, the part of the collection which had been transported and the part retained in the locality. For the part transported, the names of the ministry, the offices, and the granaries are noted, and the items retained are detailed fully. The male adults who were called forth and the fields which were newly reclaimed are added at the end of the book. The Complete Book of Land Tax and Labor Service was to be re-edited every ten years. The first edition was in about the 10th year of the Wan-li period (1582). [One sentence omitted, p. 65.] Generally speaking, the Complete Book prevailed in the regions south of the Yangtze River and not in the regions north of the Yangtze River. [One sentence omitted, p. 65.] The content of the Complete Book gradually became confused after the middle of the reign of Wan-li. At that time the Single-whip Method in various places was being gradually destroyed.

Records such as the Complete Book were kept in the government offices. There were also the various kinds of notice issued to the people at the time when land tax and labor service were collected. The most important of them all was the yu-t'ieh (notice), which was also known as the yu-p'iao, yu-tan, ch'ing-yu, i-chih-tan, or i-chih-yu-tan. It was also called by the names of t'iao-pien-yu-t'ieh and ho-t'ung-yu-p'iao. In making out the notice, the county was taken as the unit. In it are recorded the male adults and the land of the upper, middle and lower grades, the regular land tax in both original kind and commuted kind, the miscellaneous collections, and the various items to be transported and retained. At the end are noted the grades of the male adults and the land of the household to which this particular notice is issued, and the amount of levy to

be paid. Before the collection of land tax, the notice was issued to the payer-household, so that it would pay its due amount and pay it on time. Before the Cheng-te period (1506-1521), the notice was already in use, and it became more popular after the adoption of the Single-whip Method.

Besides the Complete Book of Land Tax and Labor Service and the notices, which were the most important, there were also the ch'ang-tan, the hsün-huan-p'u, and the k'uai-chi-ts'e, etc. However, we can not discuss them here in detail.

Appendix

Reign periods of the Ming dynasty:

Hung-wu	1368-1398
Chien-wen	1399-1402
Yung-lo	1403-1424
Hung-hsi	1425
Hsüan-te	1426-1435
Cheng-t'ung	1436-1449
Ching-t'ai	1450-1456
T'ien-shun	1457-1464
Ch'eng-hua	1465-1487
Hung-chih	1488-1505
Cheng-te	1506-1521
Chia-ching	1522-1566
Lung-ch'ing	1567-1572
Wan-li	1573-1619
T'ai-ch'ang	1620
T'ien-ch'i	1621-1627
Ch'ung-chen	1628-1643

Administrative units:

Pu-cheng-shih-ssu (province)
Fu (prefecture)
Chou (department)
Hsien (county)
Li (village)

Regular items of land tax:

Hsia-shui (Summer Tax)
Ch'iu-liang (Autumn Grain)

Forms of payment:

The pen-se (original kind)
The che-se (commuted kind)

Regular items of labor service:

Li-chia (service as li-chang (village chief) and chia-shou (section head))
Chün-yao (equal service):
 Yin-ch'ai (labor service commuted into silver)
 Li-ch'ai (labor service performed in person)
I-chuan (postal service)
Min-chuang (local militia)

Glossary-Index of Chinese Terms

- Chai-fu 齋夫 (school servants), 6
- Ch'ai-hsin 柴薪 (fuel), 6
- Chan-yin 站銀 (silver for the maintenance of the stations), 51
- Ch'ang-fu 長夫 (long-term coolies), 6
- Ch'ang-tan 長單 (long invoice), 66
- Che-mou 折畝 (method of rating a certain number of mou of land of inferior quality as equal to one mou of land of superior quality), 41
- Che-po-shou-t'ou 折白收頭 (head of commuting and collecting), 54
- Che-se 折色 (commutation), 3
- Ch'eng-ting 成丁 (male adult), 4
- Chi-chuang 寄莊 (lit. to establish an estate in an alien district), 12-13
- Chia 甲 (section), 5, 16, 17, 24
- Chia-shou 甲首 (section head), 5, 6, 7, 11, 16, 17, 56
- Chih-hou 祇候 (attendants), 6
- Chih-li 赤曆 (official records in which the payers of land tax entered the amounts they paid), 65
- Chin-hua 金花 (gold-patterned), 50
- Ch'ing 頃 (100 mou), 29, 40
- Ch'ing-yu 青由 (notice), 65
- Ch'iu-liang 秋糧 (autumn tax), 2
- Chou 州 (department), 8, 47, 48, 50
- Chuan 絹 (an ordinary silk fabric), 3, 21, 22
- Chün-ch'ai 均差 (equalization of labor service), 32
- Chün-liang 均糧 (equalization of land tax), 20, 21
- Chün-p'ing 均平 (equalization), 32
- Chün-p'ing-hsü-pien 均平需鞭 (method similar to the single-whip), 26
- Chün-tse 均則 (equalizing various grades of land and/or services), 20
- Chün-yao 均徭 (equalization of services), 2, 6, 7, 9, 17, 21, 22, 24, 27, 28, 29, 32, 33, 39, 42, 43, 45, 48, 54
- Fu 賦 (land tax), 2
- Fu 府 (prefecture), 31, 47, 48, 62, 63, 64
- Fu-hu 富戶 (wealthy families), 6
- Fu-i-ch'uan-shu 賦役全書 (Complete Book of Land Tax and Labor Service), 65
- Hai-tu 海都, see tu (sea tu), 34
- Ho-t'ung-yu-p'iao 合同由票 (tally), 65
- Hsia-shui 夏稅 (summer tax), 2
- Hsiao-t'iao-pien 小條鞭 (one small whip), 26
- Hsiang-tu 鄉都, see tu (rural tu), 34
- Hsien 縣 (county, or district), 8, 47
- Hsien-i 現役 (due to render labor service), 5
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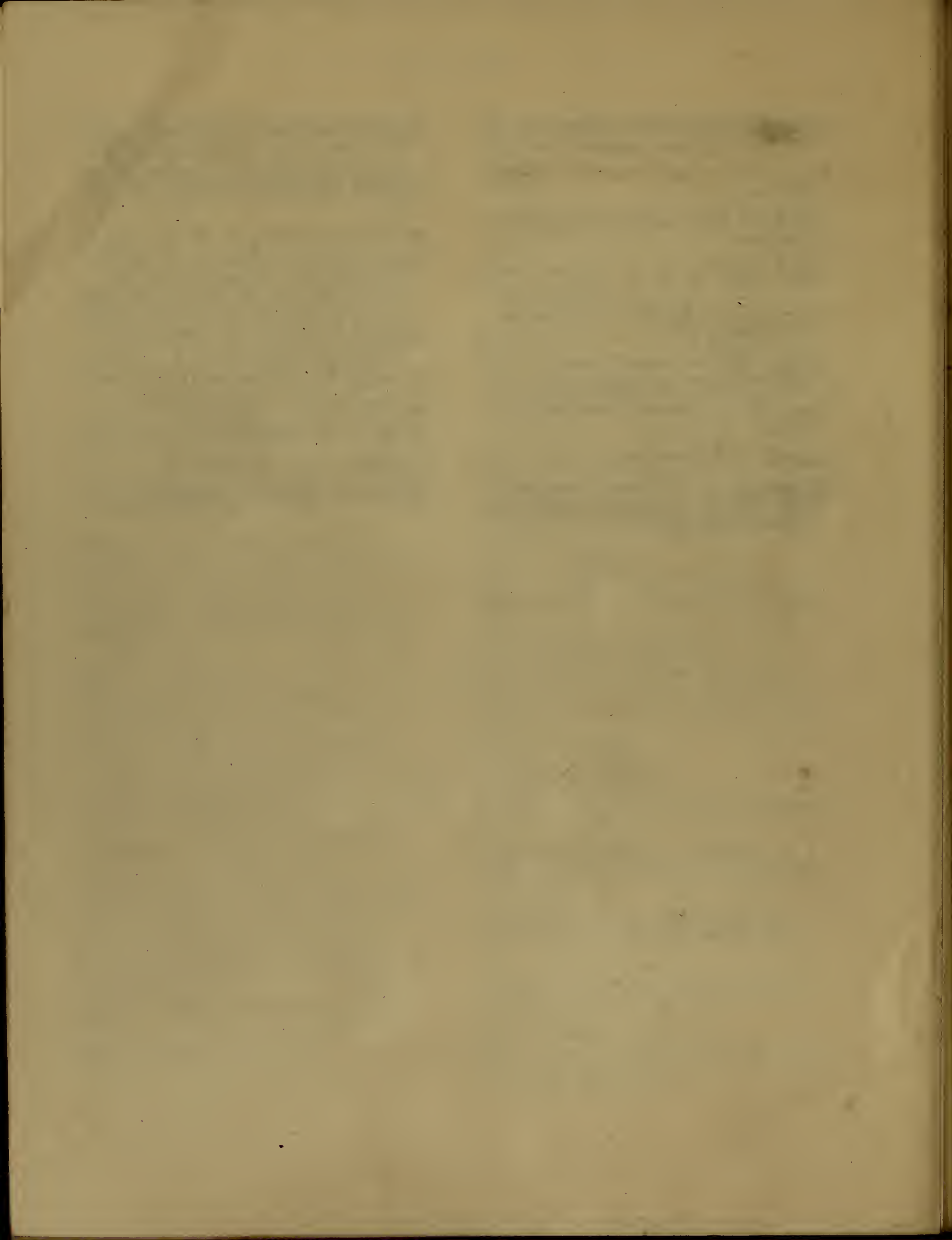
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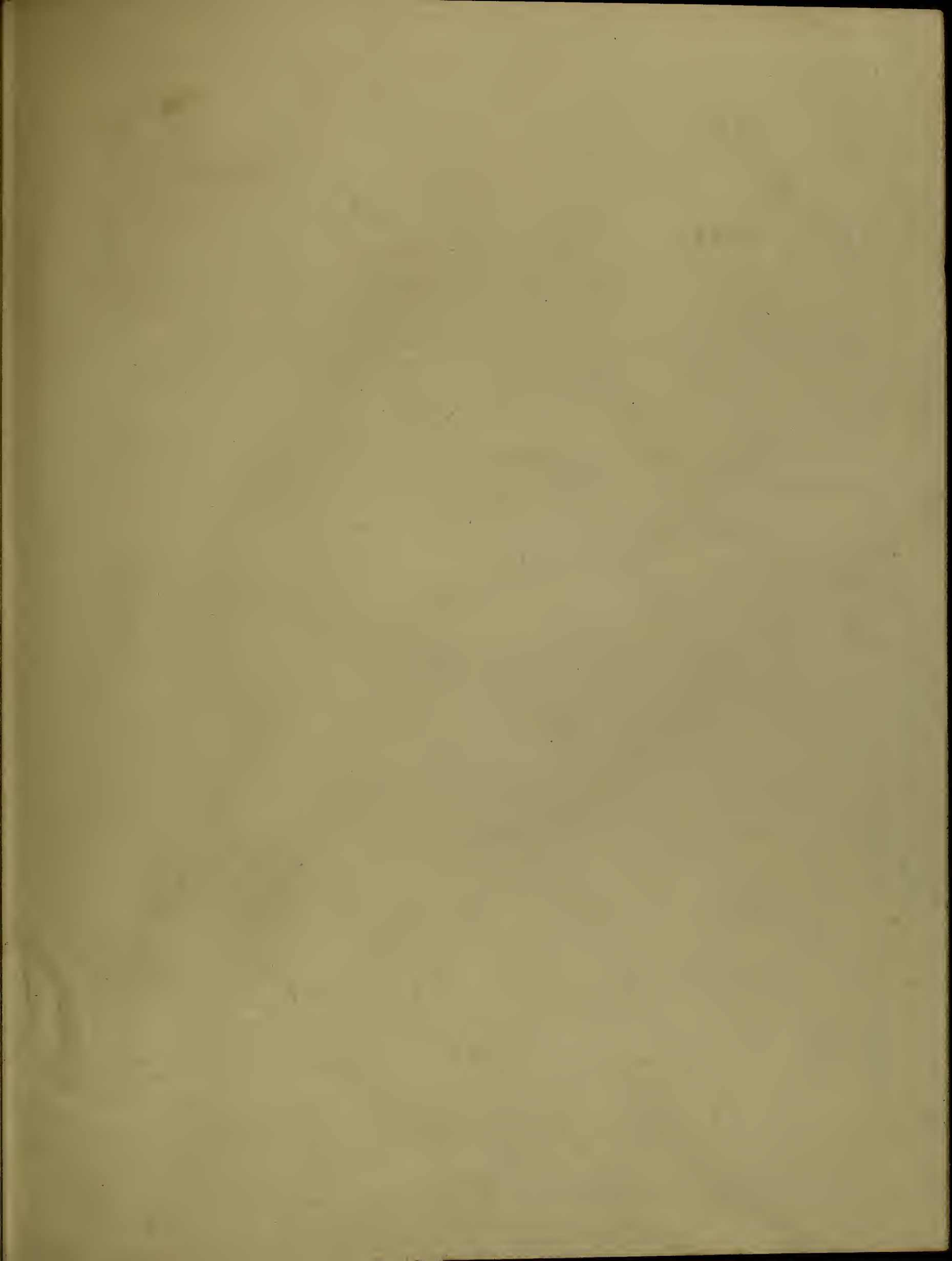
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