3. THE TAX BURDEN OF THE PEASANTRY

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*The Tax System of the Joseon Period*

Similar to today, people in the Joseon era also paid a portion of their income as taxes and were afforded a variety of rights and benefits such as the ability to hold government office, legal protection, and emergency medical care. In fact, the level of rights given to taxpayers could fool one into thinking that Joseon had already become a modern society. However, if one were to go beyond the codes as written and examine how they actually operated in society, it is clear that this view is superficial.

There were two major differences in how taxes were levied between the Joseon period and the modern era. First, taxes in Joseon period were determined according to social status. In a pre-industrial time, taxes could be levied only on the small proportion of households that were economically self-sufficient. The government classified taxpayers as *gongmin* and non-taxpayers as *samin*. This distinction was reinforced by the social status system which divided the population into commoners and the low-born. In order to encourage the *gongmin* to pay their taxes and provide stability to the tax system, the government guaranteed that the landlord class could own a suitable number of unfree people (*nobi*). The low-born, who were marginalized in the economic system, comprised between thirty to fifty percent of the total population of Joseon; their numbers began to drop rapidly from the first half of the eighteenth century. Second, there were differences in the categories of taxation. In modern society, taxes are levied in every sphere of economic activity while the number of taxes on non-specific economic actors such the household tax or the poll tax are either low or declining. On the other hand, in premodern society, it was necessary to extract as much tax revenue as possible from the commoner class whose numbers were limited. Thus, there were three main categories of taxes in Joseon, the so-called *jo-yong-jo* system: the land tax (*jo*), statute labor (*yong*), and the household tax (*jo*; paid in locally produced goods). In addition to land, the government also targeted households and individual laborers.

Three different kinds of register could be used for tax purposes: the land register, which was compiled every twenty years; the household
register, which was updated every three years; and the military register, which was revised every six years. Only household registers were updated regularly. By contrast, land and military registers were not compiled regularly, and strong protests occurred when they were. There was no reason to protest household registers since their purpose was to track changes in the size of the labor force needed by the state as well as trends in the commoner and low-born populations. Because land and military registers were directly used to levy taxes, the amount of taxes assessed could vary greatly depending on how they were recorded. The assessments in land and military registers, once recorded, could remain fixed for decades or even centuries and had a large impact on the lives of taxpayers; it is no wonder that their compilation provoked fierce resistance.

Corruption in handling the tax registers was a serious problem. The process of compilation would begin when an order was transmitted down from the central government to provincial offices and then to local offices. After the register was created, it was sent back up administrative channels to be filed in the appropriate office. There were many opportunities for local elites and officials to abuse their authority. They would lower their tax status or remove their names completely, enabling them to pay little

Fig. 3.1. *Tenants Paying Their Fee to the Landlords (Daejiju sojakryo nabip)*, Gim Yunbo. (Permission granted by individual collector)