Analysis of the Studies on Taedong*pŏp* from the Historical-institutional[1] Perspective

Lee Jung-chul[*]

Introduction

The Chosŏn dynasty went through constant crisis during the 17th century. It experienced several debilitating wars, constant political intrigue, widespread famine, and outbreaks of highly contagious diseases. In fact, the 17th century saw more wars and turmoil than at any other time in the history of the dynasty. The two Manchu invasions, the *Chŏngmyo horan* of 1627 and the *Pyŏngja horan* of 1636, which took place before the Hideyoshi invasions, brought great havoc upon Chosŏn. Half a million people including the royal family and loyal subjects were forcibly relocated to China as war reparations at the end of the second Manchu invasion. This was particularly devastating for Chosŏn. In addition, this century was marked by frequent poor harvests and a widespread famine in 1670-71 in which nearly one million people starved to death. This nearly constant turmoil forced people, who were unable to establish roots anywhere, to wander from place to place. These conditions also created a serious financial crisis for the state.

The 17th century saw changes take place not only in Chosŏn, but also in China and Japan, with the Qing dynasty of the Manchu supplanting the Ming and emerging as the rulers of China, and the Tokugawa Shogunate coming to power in Japan. Ironically, Chosŏn, the country that

[*] Lecturer, Korea University

experienced the most tumult during this era, was the only one whose power structure was able to remain intact for the most part. However, Chosŏn experienced significant internal systematic changes during this period, changes exemplified by the Injo Restoration of 1623 and the reform of the tribute system.

While Injo Restoration can be perceived as a sign of political changes that were underway, the reforms in the tribute system were the reflections of the changes taking place in the socio-economic sphere. The following three factors were closely intertwined with the tribute system: the securing of the necessary war materials; the securing of the tributes Chosŏn had to pay to the Qing after the war, and the dispatch of envoys to the new overlord; and the reestablishment of the state's financial system. Although many studies have been carried out on the subject of this restoration, not many papers have dealt with the reforms made to the tribute tax system. As this system was directly related to the state finances, attempts to reform it naturally created conflict within various segments of the society.

Several researches existed in terms of the types of the tribute tax prior to the establishment of taedong*pŏp* (大同法 uniform land tax law). This tribute tax, which accounted for more than half of the state's finances, usually resulted in excessive levies upon the peasantry. Amidst the chaos of the 17th century, the responsibility for paying this tax fell increasingly upon the shoulders of those who could least afford to do so. The eventual goal of the tribute tax system reform was to impose a uniform levy based on the size of the profit earned from the land under cultivation. Such a monumental change was of course met with strong resistance from many segments of Chosŏn society. While these changes in the tribute system forced existing powers to make significant concessions, such an endeavor was necessary in order to rebuild national finances and reestablish the governance system.

The establishment of *taedongpŏp* shows that despite all the chaos that engulfed the government of Chosŏn during this period, it remained capable of controlling state affairs throughout the dynasty. The re-

establishment of the Chosŏn governance system was made possible by certain mechanisms and institutional structures imbedded within Chosŏn's traditional governing system and the prevailing social customs of the day. In addition, the presence of capable policymakers also made the implementation of this new governance system possible.

How should we interpret the reestablishment of the Chosŏn governance system, which occurred at a time when all other East Asian nations were undergoing regime changes? Previous studies have tended to ambiguously define this period as a 'warring era' or as a period that saw the establishment of '*sajok* (士族) ruling structure.' Other studies have identified it as a 'reorganization of the state.' However, such labels do not adequately address the significance of this period.

The studies on *taedongpŏp* carried out to date can be divided into three broad categories: those dealing with the political aspect, those concerned with the philosophical ramifications, and those based on a financial approach. Nevertheless, these studies, by focusing exclusively on their particular area of interest, have failed to present a comprehensive analysis of the significance of this law in terms of reform. They did not properly take into account the domestic and international political situation, which prevailed at that time and the government's management of state affairs. For their part, studies concerned with the political aspect have not dealt with the financial ramifications of *taedongpŏp*. Moreover, those advocating the 'state reorganization theory' have not addressed comprehensively the details of what political structure actually unfolded during this period. This paper will focus on analyzing the roles political, financial, and philosophical factors played in the forging of these institutional reforms, and the above-mentioned three approaches have been combined as part of a historical-institutional approach to *taedongpŏp*.

Historical Research

Most previous studies on *taedongpŏp* have focused on the commercial

effect of this law, on topics such as the onset of a distribution-based economy or the emergence of *kongin* (貢人 broker whom government designates as the role of providing government with things). *Taedongpŏp* has for the most part been analyzed from the standpoint of capital accumulation during the late Chosŏn dynasty. However, this paper will not focus on the effects of *taedongpŏp*, but rather on why this law was needed and the factors that made its implementation possible. This paper will also reanalyze previous studies on *taedongpŏp* in order to focus on the context of the times of this law, which brought about institutional changes.

The abuse of the tribute system and the predecessors to *taedongpŏp*

Leaving aside those studies that dealt with *taedongpŏp* from a commercial standpoint, three main areas of study related to *taedongpŏp* can be listed. The first category deals with the institutional process through which *taedongpŏp* was established and with the contents of this law. These studies have examined the topics such as the abuse of tribute tax system, the predecessors to *taedongpŏp*, the emergence of *pangnap* (防納), and a wage labor system (募立制 *moripje*).

Han Young-kuk was the first scholar to draw attention to the importance of *taedongpŏp.*[2] Han used *taedong samok* (大同事目 Regulations of *taedong* law), which is considered to be the most important reference concerning *taedongpŏp,* to look into the implementation of this law in the Ch´ungch´ŏng and Chŏlla province. Here, attention should be given to the fact that Han focused on two aspects, namely the implementation of *taedongpŏp* and *taedong samok* at the same time. Such a dual approach is an effective way to develop a comprehensive analysis on the legal aspect of regulations and the actual background to the establishment of this law. Although the author was unable to fulfill his dual goals, his methodology is nevertheless an important one. Han also delved into the reforms of the tribute tax system

from the reign of King Injo. Here again, Han's methodology is significant in that he attempted to analyze various arguments concerning the tribute tax reforms, which emerged prior to the reign of King Hyojong, when *taedongpŏp* was implemented.

For his part, Ko Seok-kyu analyzed the abuses of the tribute tax system and the predecessors to *taedongpŏp*.[3] These abuses of the tribute tax system directly led to the implementation of *taedongpŏp*. In his work Ko listed three main sets of problems related to the abuses of tribute tax system; the first being the fixed nature of the *hoenggan* (横看 the schedule of annual expenditure of the chosŏn dynasty) and the *kongan* (貢案 the schedule of annual revenue of the chosŏn dynasty) and the related issue of excessive tribute collection. The second set of problems Ko identified were those linked pangnap, which means blocking the delivery of tribute in kind and to the process through which clerks selected or rejected tribute products (點退 *chomt'oe*). The third set of problems were the lack of details contained in the laws governing tribute taxes, which allowed local governors and functionaries (*hyangni*) to exercise arbitrary power when it came to the amount of tribute to be collected. Ko argued that these three sets of problems also gave rise to other abuses such as *innap*, the collection of the next year's taxes, and *pyŏlyong*, the levying of tribute amounts beyond prescribed level.

Ko argued that *sadaedong* (私大同 "私" means being private, in contrast to being public. It means that the central government didn't regulate as law), *kongmul chakmi* (貢物作米 a system where people could pay their tribute tax with rice), and *pandaedong* (半大同 Finance consists of the regional and central finance. "半" means that finance of Daedong law includes not the regional but the central finance), were the precursors to *taedongpŏp*. The *sadaedong* was a land tax system privately implemented by local governors as a means of overcoming the problems associated with the collection of cotton cloth or tribute products as taxes. Under this *sadaedong* system the levy of tribute a particular province had to pay to the central government was unegual.[4] The *kongmul chakmi* system was for all purposes the same as *sadaedong* except that the central

government, and not local provinces, oversaw its collection. Ko Seok-kyu has argued that the only difference between *kongmul chakmi* and *taedongpŏp* were that the funds needed for local finances were not included in the former and that there existed small differences in terms of the kinds of tribute items that had to be collected under each system. If the *kongmul chakmi* system can be identified as the predecessor of *taedongpŏp*, then *pandaedong* should be seen as its direct descendant, as the only major difference between *kongmul chakmi* and *pandaedong* was when they were implemented.

Lee Ji-won approached the issue of the pangnap from a new perspective. This pangnap had previously been seen under a negative light, with scholars identifying it as a threat to Chosŏn's financial system. However, Lee identified it as an upgrade over previous collection systems and as an integral part of the distribution-based economy, which was formed eventually. According to Lee, pangnap was able to spread during the 16-17th centuries because of its emphasis on the collection of rice from local villages, which was more accessible than tribute products. Lee argues that the government's demand that these tribute taxes be paid with tribute products allowed the government designated merchants or 'tribute men' (*kongin*) to act as middlemen. These men commercialized tribute products, and the indirect payment system was thus born. Although this pangnap easily lent itself to such shady practices as usury, it also became the foundation upon which the necessary condition for *taedongpŏp,* i.e. a distribution-based economy, was built.[5]

Taedongpŏp was a departure from past practices in that it called for a replacement of the previous system. In the previous system, taxes were levied in various forms, i.e. tribute products, regional specialties, and corvée labor. With *taedongpŏp*, individuals no longer had to pay their taxes in tribute in kind or regional specialties. They were now exempt from the corvée labor associated with the production and transportation of these above-mentioned goods. Also, the corvée labor required for national and local projects was also included in this uniform land tax, which gave rise to a professional wage labor system. Some aspects of personal service

taxes (*sinyŏk* 身役), which placed a heavy burden on the peasants, were also included in *taedongpŏp.* Although the implementation of *taedongpŏp* did not completely eliminate various forms of corvée labor and personal service taxes, the peasants' burden was significantly alleviated. Nevertheless, as other forms of corvée labor were also changed, *taedongpŏp* in essence marked the effective overhaul of the taxation system.[6]

As such, this first category of studies shed some light on the unknown aspects of the tribute tax system. Although these studies cannot be considered to have been comprehensive, they helped establish the research subjects needed in developing an institutional understanding of *taedongpŏp*. These studies also set the standard with regards to the direction the future *taedongpŏp* related studies should take. If we consider the tribute tax reform process to be a linear one, then these previous studies seems to have failed to prove the continuous link and have instead focused on certain fragments of the overall process. Thus, future studies should focus more on the internal dynamics behind the development of *taedongpŏp'*s predecessors, as well as on the social customs and government policies, which either fostered or restricted the development of *taedongpŏp.*

One of the subjects to be studied in order to attain above-mentioned objectives is related to local finances. One of the core results of *taedongpŏp* was that for the first time local finances were included in the national financial framework. Under the previous tribute tax system, local finances were not considered as a part of the state's finances; however, with *taedongpŏp,* the expenditures and revenues of the local governments were finally brought under state control. In other words, *taedongpŏp* had a profound effect on the way local finances were handled.

Another topic of great importance is the actual roles of the central government and various national institutions. *Taedongpŏp* was not a new set of institutions nor something invented by the policymakers of the day. Rather, *taedongpŏp* was an alteration to the tribute tax collection system, which had long been carried out in provincial areas. And the practices,

which had long been carried out outside of the legal framework, were now enshrined within the law itself. In this regard, adopting *taedongpŏp* was more a practical decision than anything else. I believe that more attention should be paid to the process the state adopted in incorporating social practices that previously belonged to the so-called 'unofficial sphere'. The actual process of reform can thus be broken down into adoption or rejection of social practices, and the eventual incorporation of those practices into the existing institutions.

Politics-based Approach

The second category of studies on *taedongpŏp* has attempted to answer the following two questions: Who or which power group was responsible for the establishment of *taedongpŏp*? And who supported the implementation of the system and who opposed it? The first person to study this particular aspect of *taedongpŏp* was Kim Yun-gon.[7] Kim's analysis of the debate over *taedongpŏp* from a political and social structure standpoint revealed that this law emerged as a result of conflict between the peasants, central power elite bureaucrats, local power groups, and the middlemen who managed the indirect payment system.

Kim argues that the main reason it took so long for *taedongpŏp* to be implemented was because of its opposition that was imbedded in Chosŏn society. Given the widespread support for the implementation of this system within the general population, its opponents were hard-pressed to make their opposition known publicly. Kim argues that these opposing forces consisted mainly of high-level yangban bureaucrats who owned large tracts of land. Kim asserts that these officials were more concerned with protecting their class interests than with establishing a sound governance system. While only a few members of the political structure supported the establishment of *taedongpŏp*, the number of areas it was applied gradually increased. The spread of *taedongpŏp* can be seen as having been brought on by the peasants' constant efforts to draw attention to the political and social crisis that rocked Chosŏn, forcing the

government to make a choice. Eventually, those who opposed the implementation of this law were obliged to acquiesce to popular will.

Kim focuses on the overall socioeconomic background of the debate over *taedongpŏp* rather than on any particular factor related to it. By adopting such a strategy Kim was able to gain a wider picture of this law. With his works, Kim has contributed greatly to more comprehensive studies of *taedongpŏp*. However, there remain certain problems with his particular standpoint.

First, Kim points out that the high-level yangban bureaucrats with large tracts of land were the main opposition to *taedongpŏp*. He also argues that this situation led to factional struggles between those in favor of *taedongpŏp* and those opposed to it. His argument seems to imply that if economic interests were not at stake there would have been no reason for debate over *taedongpŏp*. However, I would like to draw attention to some of the basic elements encompassed within the debate of the time. While the debate over the implementation of *taedongpŏp* was surely caused by economic conflicts, one of the main elements of any such debate within a government is to assure that the issue under discussion does not bring about social chaos. If the benefits of preserving the social structure were considered to be more important than economic interests, the debate over the reorganization of the taxation system could not have been solely caused by a struggle over economic interests as Kim has argued. Such concerns on social cohesion are the reason policymaking debates are carried out by a government in the first place. As such, social equity can be identified as the main factor behind such policymaking debates.

If we accept Kim's argument, only individual and class interests, and not the wider notion of social equity, were at play in the debate over the implementation of *taedongpŏp.* Furthermore, Kim argues that those who originally opposed the implementation of *taedongpŏp* in the ch'ung ch'ŏng province eventually turned around and supported it once it was in place. Of course, one cannot say that the opponents only accepted it because *taedongpŏp* was not as disadvantageous to their interests as they thought it would be. However, it is difficult to argue that the opposition

was based solely on the protection of their economic interests. Rather, there were those who questioned the potential effectiveness of *taedongpŏp*. Thus, Kim's argument seems to lack proper analysis of the debate over the implementation of *taedongpŏp* at the state management level.

Kim's approach does not appear to examine accurately several aspects related to *taedongpŏp*. For example, he does not treat the theory on the kongan modification thoroughly. Previous studies on this subject have theory tended to see this theory in a negative light. However, the methods suggested to modify the *kongan* system at the time were more in keeping with tradition than with *taedongpŏp*. Thus, the modification of the *kongan* system received more popular support than did the efforts to implement *taedongpŏp*. In this sense, these previous studies have failed to identify why *taedongpŏp* was eventually selected over more popular efforts to modify the *kongan* system.

Studies emphasizing solely the economic aspect of the debate over *taedongpŏp* fail to account for prevailing conditions, and the surrounding environment, where this debate took place. For example, these studies neglect the effect the relations with Qing China had on the unfolding of the debate.[8] The heavy burden placed on Chosŏn finances by Qing and the latter's oppression on the parts of Chosŏn society opposed to them pushed the debate toward the direction of tribute tax reform. In this regard, Kim Yun-gon and his supporters wrongly include the conservative nature of the opponents of *taedongpŏp*, the limited power of those who supported its implementation, and peasant resistance as part of their analysis of the policymaking factors. This has led them to assume time and again that the debate over the tribute tax reform was in fact a conflict of interests between various groups.[9] Such economy-based analyses have consistently been used to explain the process of the implementation of *taedongpŏp*.

These days, scholars in the field of the history of politics and philosophy are increasingly employing the history of policy as a tool with which to obtain a clearer picture of historical reality. While only select

studies to this point have made use of the history of policy, a few have begun to show the outlines of this approach. The unique characteristics of policies become evident when they are compared with those of institutions. While an institution can be considered as being related to a particular society for a long period of time, a policy consists of one of the units that make up an institution. Therefore, a policy is only active for a short period of time and has a shorter application range than an institution.

Another unique aspect of the history of policy is that it is not limited to one particular field such as politics, society, or economics. This is because the policymaking process itself involves making decisions related to a wide variety of fields. Thus, the history of policy can be used to expose not only the physical structure of a society, but also the experiences and perceptions of various social groups. Certain studies have reanalyzed the conflicts between *sandang* (山黨) and *handang* (漢黨) branches of the *sŏin* (西仁) faction, conflicts which had previously been identified as a political struggle, and viewed it as a part of the policymaking process which led to *taedongpŏp*.[10]

While Kim Yun-gon analyzed *taedongpŏp* from the peasants' socioeconomic conditions and roles, Chung Man-jo focused on the bureaucrats' roles and their policy debates. Chung argued that either the history of policy approach or the governance theory should be employed in order to analyze the ideology, methods, and process Chosŏn bureaucrats employed to rebuild the society and its institutions in the aftermath of the two Manchu invasions. In his paper, Chung analyzed the governance practices employed by the *handang* branch of the *sŏin* faction during the reigns of kings Hyojong (孝宗 (1649-59)) and Hyŏnjong (顯宗 (1659-74)).[11] Chung also argued that there existed three sets of reform measures surrounding *taedongpŏp,* which were being discussed during this period. The first set of reforms revolved around the desire to reform the taxation system in order to bring a greater degree of stability into the lives of the people while still assuring the necessary financial resources for the state. Meanwhile, the second set of measures placed more emphasis on strengthening national prosperity and defense than on

the stability of the people. Finally, the third set of measures focused on reducing the fiscal burden placed on the general population in order to bring a greater degree of stability into their lives.[12]

Lee Kun-ho has suggested that the implementation of *taedongpŏp* and the reform of corvée labor system were introduced as part of *sŏin* faction's tax reform measures during the reign of King Hyojong. Lee has further divided the *sŏin* faction into *handang* branch, which supported *taedongpŏp* and *sallim* (山林) who favored the theory on the kongan modification. Lee has also argued that the motive behind the drive to introduce *taedongpŏp* was to secure financial resources for the state theory on the kongan modification on the other hand was seen as a means of reducing the financial burden on the peasantry by lowering state expenses. In addition, Lee put forward the argument that another motive behind *sallim's* promotion of theory on the kongan modification was to secure the profits of the large landowners *sallim* mainly consisted of.[13]

Many scholars have advanced the theory that *taedongpŏp* was in fact a generalized fiscal policy while theory on the kongan modification was in reality a policy designed to reduce government expenditures. Here, the generalized fiscal policy is identified as representing the position of the national institutions while the policy to reduce government expenditures is advanced as that solely of *sallim*. However, such hypothesis does not adequately reflect the true nature of policymaking process. In this particular case, it is highly unlikely that any of the policymakers involved in this process would have supported a fiscal policy that greatly hindered government expenditure, or vice-versa. While the policymakers may have favored one of these two policy goals over the other, there is little to indicate that they would have pursued one while completely ignoring the other. The differences that emerged during the policymaking debate can be viewed as being caused by the premises of policy the various actors possessed and the methods through which they sought to implement these policies. Again, it is difficult to say that the debate over whether to select *taedongpŏp* or to pursue the theory on the kongan modification was solely a struggle to protect class interests.

Bae Woo-sung, who also emphasized the importance of interpretations from history of policy perspective, arrived at a similar conclusion in his study based on the history of socioeconomic policy.[14] Bae identified Kim Yuk's (金堉 (1580-1658)) political stance as being based on his desire to enhance the bureaucratic aspect of public welfare. Thus, Bae argued that for Kim, public welfare could only be achieved through the formation of social regulations, or laws and institutions. Bae also compared Kim Yuk's perception of social welfare with *sallim*'s position, which emphasized the notions of royal virtue and enlightenment.

From this we can see that with regards to the history of politics approach to *taedongpŏp* two major strands have emerged: one that focuses on this law from an economic aspect and another based on the history of policy. There is now a need to conduct more studies on *taedongpŏp* from the standpoint of the history of policy so as to further develop some of the arguments that have been raised in the papers, which have approached *taedongpŏp* from an economic standpoint.

Then how should such studies be carried out? To date, scholars have employed the history of policy approach from the standpoint of various political factions that existed during the particular period under study. In this regard, such studies on *taedongpŏp*, which have tended to focus on who supported or opposed the law, have yielded unsatisfactory results. This is because there were many cases where although individuals were from the same faction or party they did not see eye to eye on the policies. In the case of *taedongpŏp*, there is clear evidence that there existed concrete differences within factions over this issue.

As such, there is a need to adopt a method that focuses on the basis of the policy debate, and the contents of the policies advanced by the various actors in this debate, rather than approaching the issue from the standpoint of the political factions involved in the policymaking process. For example, the debate over the reform of the tribute tax system involved two major proposals: the theory on the kongan modification and the introduction of *taedongpŏp*. These two proposals became the main points of contention following the efforts to reform the tribute tax system during

King Injo's (仁祖 (1623-49)) 23rd year of the throne. Theory on the kongan modification, which was introduced as an alternative to *taedongpŏp*, was based on the sereval experiences of reductions that had been made to the amount of tribute products that had to be paid during the reign of King Injo. The *hosŏ taedongpŏp* implemented at the beginning of King Hyojong's reign came about as a result of this tribute tax reform debate that began in earnest during the 23rd year of King Injo. In this regard, the *samdo taedongpŏp* (湖西大同法) implemented at the beginning of the reign of King Injo can be seen as the basis for the *hosŏ taedongpŏp*. The *hosŏ taedong samok* (湖西大同事目 Regulations of *taedong* law for Ch´ungch´ŏng province) clearly reveals the link between these two legal systems.[15] As such, prior experiences and the debates over tribute tax reform eventually led to an agreement among policymakers on the need to establish *taedongpŏp*. However, studies have so far failed to note the linkage between these previous experiences and the debates over tribute tax reform, the process through which the policymakers incorporated these debates, and how this was reflected on their positions.

The above discussion makes it clear that the study of *taedongpŏp* should be approached from the standpoint of how it was developed, what factors influenced its implementation, and what kind of institutional devices were employed to implement it, rather than who implemented it. I believe that the above-mentioned approach is better suited to deal with the nature of reforms. The study of reforms should, rather than focusing solely on the objectives, be undertaken in a manner that takes into account the methods and processes which were used to arrive at these objectives and the dynamics that led to the implementation of the reforms. Such an approach should be adopted in order to develop proper understanding of the actual conditions that prevailed within the society at the time the reforms were carried out. This kind of approach allows scholars to develop a better understanding of the inner workings of a particular society and to erect a theory that reflects the actual nature of the society in question.

Philosophy-based Approach

The third major trend related to the study of *taedongpŏp* is the philosophy-based approach, which looks into the main streams of thought that prevailed in a society at a certain period, an approach that partially overlaps with the politics-based approach. Nevertheless, there are clear distinctions between the two approaches. While the politics-based approach focuses on the policies and the policymaking process associated with the introduction of *taedongpŏp*, the philosophy-based approach is more concerned with the principles behind the arguments presented during the policymaking process. Moreover, while the former focuses on the characteristics of the Chosŏn state, the latter draws attention to the theoretical foundations of the Confucian-based governance system. Therefore, the scope of the philosophy-based approach should not be limited to Chosŏn in the 17th century, but should be spatially extended to include China and temporally to encompass the streams of thought developed during early Chosŏn. As such, the philosophy-based approach deals with different tasks from the politics-based one. These tasks include: the identification of the characteristics of various reforms suggested at the beginning, middle and end of the 17th century; and the definition of and periodic as well as national implications of these reforms.

Previous studies on *taedongpŏp* conducted from a philosophy-based standpoint have been undertaken as part of a wider national reconstruction framework (國家再造論), and to some degree related to studies on *Sirhak* (Practical Learning). Kim Yong-sub was the first scholar to employ this philosophy-based approach.[16] He separated the Confucian scholars of the late period of Chosŏn into two categories, those who supported Zhu Xi's agricultural and land theories and those who did not. Those in favor of Zhu Xi's theory supported the landlord system while his opponents preferred the advent of an agrarian system based on small plots of land. In this regard, the former group focused on two tasks: the conducting of the state's policies while focusing on reforming the tax system, and stabilizing peasant life and state finances. On the other hand,

the opponents of Zhu Xi focused on bringing about an overhaul of the land system.

Kim states that Yu Hyŏng-wŏn (柳馨遠(1622-1673))argued for the implementation of a land system antithetic to Zhu Xi as an alternative approach to reconstructing the state. Thus, while his contemporary, Song Si-yŏl (宋時烈(1607-1689)) approached agricultural policy from the standpoint of landowners, Yu approached the issue from the standpoint of the peasants. Yu's position was originally supported solely by the *namin* (南人) faction but eventually spread to include the *soron* (小論) and *noron* (老論) factions as well.

Kim Joon-sok was the first to delve in detail into Yu Hyŏng-wŏn's philosophy.[17] Although Kim did not deal in detail with *taedongpŏp,* his analysis did include an in-depth rendering of Yu Hyŏng-wŏn's thoughts on the land system and the tribute tax paid in cloth (*kongbu*) as well as his fiscal, monetary and commercial development policies. Kim then attempted to prove the link between Yu's national reconstruction theory and *sirhak* from a philosophical standpoint.

Any attempt to understand the reforms carried out during a certain period should include an analysis of main philosophical currents and demands of the day. In this regard, the debate over the reform of the tribute tax system and the eventual emergence of *taedongpŏp* during the 17th century should be viewed based on the neo-Confucianism and state reconstruction methodology that prevailed during this period. Present-day scholars have categorized various reform debates carried out after the two Manchu invasions from the standpoint of hierarchical structure that prevailed at that time. However, it is doubtful that there existed only two distinct groups within the society: one that supported the reform of the land system and another who opposed it. This kind of argument is akin to the previously mentioned studies in which land reform is neatly broken down into black and white categories of those who supported or opposed Zhu Xi's theories.

Scholars who attempt to identify those who supported land system reform as true reformists and those who promoted the reform of the

taxation system as those merely seeking to modify the existing system must prove that the earlier group engaged in an actual debate over the issues as part of the policymaking process. As the issue of land ownership was one that was central to the existence of the state, any attempts to reform it would have drawn heated debate within the government; however, no such records exist. As Kim Yong-sub pointed out, the reform of the tax system became a governmental issue while the reform of the land system remained as something promoted by certain individuals outside of the government.[18] If the reform of the tax system was actually discussed within the government while land reform remained a subject in the writings of individuals, then it can be argued that these debates took place within two different spheres, never crossing paths with one another.[19] In actuality, it was the debate over the reform of the taxation system that was carried out within the public sphere. As such, the real issue during this period was not the land reform related to the land ownership structure but tax reform related to the taxes levied on the general population. It was centered on the debate over various methodologies to establish a uniform tax system within the existing land ownership structure.

Then how can we approach *taedongpŏp* from this philosophy-based standpoint? One method might be to look into the which were often used in the debates over the implementation of *taedongpŏp*. The 周禮 were considered to be the guiding principle for good governance of the state, and the policymakers argued over the 周禮 definition of the *kongpŏp* (貢法 land tax laws). Some argued that it referred to the collection of 10% of the harvest as tax, while others claimed that it actually referred to the donation of local tributes to the emperor.[20]

This debate over *kongpŏp* was in large part caused by different interpretations of the provider and the beneficiary. In the interpretation where *kongpŏp* was seen as the collection of a 10% tax, the relationship between the beneficiary and the provider was between the emperor and his people. In this particular relationship, the emperor was expected to be fair and benevolent to his people. However, in the second interpretation,

kongpŏp is defined as the donation of local tributes to the emperor, and the relationship between the beneficiary and the provider is based on direct and total subordination of the latter to the former. While the first interpretation also implies a subordinate relationship between the ruler and the ruled, this is an paternal linkage. If tribute products were defined in accordance with the second definition, then *taedongpŏp* could not be considered as a reform measure, and the tribute tax system reform would have unfolded in a different manner.

The main Confucian text which was referred to during this debate was the <*Zhouli* (周禮, Rites of the Zhou)>. *Zhouli* was a Confucian classic written by an unknown scholar during the period of the Warring States. In this work, the writer identifies the institutions the ideal oriental state should possess. Because this book also contains several references to the feudal system during the Zhou dynasty, it served as the foundation of ideas later developed by several reformers.[21]

Zhouli also played an important role in the foundation of the Chosŏn dynasty. While the founders of Chosŏn adopted Zhu Xi's philosophy as a founding ideology of the new state, the principles of *Zhouli*, which differed to some degree from Zhu Xi's thought, were also incorporated. The *Chosŏn kyŏnggukjŏn* (朝鮮經國典) written by Chŏng Tojŏn (鄭道傳 (1342-98)), was based on *Zhouli* and was dedicated to King Taejo (太祖 (1392-98))in the third year of his reign. It became the blueprint for the basic form of governance the new state should adopt.[22] However, as the architects of the Chosŏn dynasty did not base the founding institutions on one single book, latter-day policymakers referred also to the experiences of previous dynasties such as Tang (唐), Northern Song (北宋), Koryŏ (高麗), and Early Chosŏn.

At any stage in history one can find individuals who abide solely by established bureaucratic practices or who advocate theoretical principles without taking into consideration whether such principles can in actuality be applied. There were in fact some such individuals involved in the debate over the reform of the tribute tax system. However, as *taedongpŏp* was able to overcome these difficulties, it became an established principle,

which could be applied to actual problems affecting the state. While *taedongpŏp* reflected reality, it did not completely ignore traditional Chosŏn governance principles, and its advocates continued to seek ways to ground it to reality. At the beginning of the 18th century, Japan and China faced crises similar to what Chosŏn experienced during the 17th century. The ruling classes of these nations were also subjected to internal demands for reform, which led them to seek out proper mechanisms and methodologies needed to carry out such reforms. In the end, the mechanisms and methodologies they adopted differed very little from those adopted by Chosŏn. As such, the significance of *taedongpŏp* from the standpoint of Confucian-based governance principles in East Asia cannot be underestimated. In this regard, comparative studies involving the Confucian-based governance principles of these three countries should be carried out.

Present Status of the Methodologies Associated with the Historical-Institutional Approach

The majority of studies on *taedongpŏp* have concentrated on the government designated merchants in order to prove that capital accumulation was carried out, and to identify the main actors involved in this process during late Chosŏn. There has also been a long-held viewpoint that overall the latter period of Chosŏn can be labeled as the period that saw the gradual collapse of the feudal system. Such interpretation implies that during the final period of the dynasty Chosŏn society was on the same path as followed by western nations; in other words, the feudal system was collapsing in favor of a capitalist order. Some have attempted to interpret the history of Korea in accordance with the 'universal historical process' leading to the eventual advent of capitalism. Such interpretations were widely accepted within Korean society during the 1960's and 1970's. These perceptions were further reinforced by the presence of certain historical conditions that prevailed

during this period, conditions that were tacitly encouraged by advocates of state-led capitalism.

The two main pillars of the modern system, which began in England in the 18th century, have been the capitalist order and the advent of the modern nation state. Although markets have been around for so long that their exact origins are difficult to pinpoint, those established since the advent of the modern system can be said to possess certain distinct characteristics.

The markets that existed prior to this era were in essence part of the social institutions that existed within a particular society and did not possess any self-regulating mechanisms. As economics was considered to be subordinate to social institutions, economic issues were dealt with in accordance with political, social, or cultural demands. The phenomenon in which the economy has become independent of society, and in which society is to a large degree subordinated to economic principles, is a relatively modern one.

To be more precise, the economic system long subjugated to the wider social system only became independent in the aftermath of the industrial revolution, which led to the emergence of a self-regulating market. In other words, a market governed by self-regulating mechanisms was born. The commoditization of land, labor, and currency were the direct precursors of the market mechanisms that emerged during this period. This transformation towards a market economy provided an opportunity to establish a new mode of civilization as well as new relations between men and between man and nature.[23]

In the early stages of the establishment of the modern system, the state continued to play an important role for the economy, and although the latter possessed self-regulating mechanisms, it remained unable to create the dynamics needed to become a self-sustaining entity. Therefore, the state played an integral role in expanding the market abroad and in minimizing the risks associated with the flows and ebbs of the economic cycle at home. Due to differences in each nation's market economy, the importance of state's role in the market and in the establishment and

operation of the modern system remained vital.

The collapse of the Cold War structure in the 1990's has led to the rapid expansion of neo-liberalism at a global level. The characteristics of this neo-liberalism can be summarized as: competition, efficiency, small government, the international division of labor, and the rise of international economic institutions. Viewed from the vantage point of the modern system, neo-liberalism signified the weakening of the state and the strengthening of the market.[24] What these characteristics of neo-liberalism mean in the wider flow of history will remain unknown for some time to come. However, when viewed from the self-regulating market system, these characteristics seem to form a consistent flow. In other words, if the market acquired its self-regulating mechanism when it became independent from the society, the characteristics mentioned above indicate that the market has now become independent also of the state.

Modern nation states are finding it increasingly difficult to exercise social leadership by achieving a balance between national and market institutions. The market has become a global force that does not adhere to the domestic social institutions designed to benefit the members of a particular country but follows its own logic. Moreover, the function of the state, to regulate market institutions so that they benefit the entire society, has been weakened. Such denouement has made the promises inherently contained in the modern system, that of increased employment and greater social welfare, all the more difficult to carry out. In this regard, the phenomena Korean society has experienced over the last few years have been the result of the above-mentioned conundrum.

The first of these phenomena has been one in which the accumulation of capital, which has decreased the need for wage labor and thus reduced the employment rate, has led to the decline in economic growth. Other phenomena Korean society has faced include the change in the nature of the industrial structure, which has been polarized between large and small-sized corporations, the robust growth in exports occurring against the backdrop of a weakening domestic economy, the polarization of the distribution of income, and the harried opening of the agricultural market

in order to increase manufacturing exports.

These phenomena imply the advent of major changes in the roles of the capitalist market institutions within society. To this point, the market has been considered as an institution capable of integrating entire societies. Although this may not apply to Korea, some in Western Europe have argued that the basis of the nation state has its origins in the formation of domestic markets. Such a stance would seem to support the market's role as an integrator of societies. However, from the standpoint of the international distribution of labor, the market represents the social polarization, which has taken place among nations and within states themselves.

Ironically, scholars have only recently begun to analyze the concepts of 'market' and 'state' from the historical-institutional perspective. The time has come to develop a better understanding of the inner workings of Korean society and of how Korea's social institutions were formed. In this regard, the preeminence of 'theory of capitalist strout' within Korean society shows that Koreans' perception of markets has been a mono-faceted one. The state-led capitalism of the 1960-70's, with its uniform and fixed applications, more closely resembles the image of a mechanical device than a social institution.

This image of state-led capitalism as a mechanical device is another way of expressing the market's social integration function. In Korea, although many problems emerged during the process of capitalist development, the creation of jobs and the guarantee of return on investment capital that resulted from the national institutions' planning led the public to misperceive this situation as being a general capitalist phenomenon. As a result, the market came to be viewed as being beneficial to the nation with corporations' profits seen as 'national profits.' This in essence meant market fundamentalism and economic nationalism. This kind of situation more closely resembles the image of a mechanical device in which basic materials are instantly turned into products than that of an institution that should constantly diagnose the situation, prescribe policy alternatives, and carefully applid them to

society. While institutions are managed with internal contradictory realities, a machine that ceases to function smoothly is simply considered to be broken. Thus, the main issue to be analyzed is not state-led capitalism but the process through which this state-led capitalism emerged. This is because this state-led capitalism was regarded as the result of a historical progression.

The change in the perception of state-led capitalism naturally requires a change in the approach to pre-modern societies. This is because if the present can be considered to be complex, then the past must also inherently be as such. At this juncture, the issue of whether or not late Chosŏn was a period that saw the gradual collapse of the feudal system is no longer important; what has become important is the standard employed to formulate this argument. In this regard, the above-mentioned argument is formulated based on the eventual result, the collapse of the Chosŏn dynasty, rather than on the process through which this end was brought about. In other words, there has been a shortage of studies dealing with the topic of how Chosŏn society was governed from an institutional standpoint and how social order was maintained. Scholars should pay more attention to the process through which Chosŏn's collapse unfolded rather than focusing on the collapse itself. Although there have been a few studies that have adopted a process based approach, the overwhelming majority of studies on the topic have been result-oriented.

Presently I have classified the previous studies on *taedongpŏp* into three categories and looked at the validity of each of these approaches from a historical-institutional perspective. Such a methodology was designed to develop a better understanding of Chosŏn society and to prove that this society was governed in a manner that reflected internal demands and preserved the social order. These three approaches-financial, political and philosophical-can be understood to mirror the basic facets of governance. However, the concept of economizing, which has gained prominence in recent times is understood to represent a different notion of governance.

The modern notion of 'economizing', which has emerged as one of the

main streams in economics, can be understood to refer to the choices an individual with limited resources must make in order to obtain maximum utility. In essence, the modern notion of 'economizing' is not one that affects people at the societal level, but rather on an individual scale. The nature of this notion of 'economizing' remains unaltered even when the economic actor is changed from the individual to the company. Society is thus considered to be the sphere in which economic activities take place, and as such not used as the standard upon which analyses are based.[25] In modern economics, the invisible hand is seen as rectifying any societal problems that spring up. However, as seen from the market failure theory, the invisible hand does not always function as expected.

These days, concerns about energy, ecology, and climatic crises are apparent in many quarters. However, from the standpoint of modern economics, all of these factors- energy, the ecology and climate-have become little more than subjects of economic activity. In other words, all of these matters are reduced to their economic value rather than studied in their pure form. To date modern economics, which is the science that analyzes the choices made by individual actors, has been unable or unwilling to develop methodologies to resolve the above-mentioned problems

In certain respects, the governance theories developed prior to the advent of modern economics may be better suited to address the above-mention problems. Of course, this is not to say that the crises Korea now faces are similar to the chaos Chosŏn faced in the 17th century, as the causes of their respective problems are not the same. Thus, useful methodologies for the modern era cannot be directly derived from the reform measures adopted in traditional Korea, such as *taedongpŏp*. While the importance of the role of national institutions during that period made the implementation of *taedongpŏp* possible, the importance of such institutions has now become quite limited. In addition, although the problems which Chosŏn faced during the 17th century could be overcome by reforming the taxation system, it is questionable whether such an approach would yield any tangible results in the modern era. Nevertheless,

at the very least, the attitudes and the ways in which the responses to these crises were formulated can provide helpful starting points from which to craft responses to the problems now affecting our society. Efforts to diagnose society from an institutional standpoint and to form the necessary debate while searching for feasible policy alternatives, as was done during the 17th century, are now in dire need in modern Korea.

Notes :

1 The term 'historical-institutional approach' usually means an analysis of the legal aspects of administrative institutions. This approach leaves little room for scholar's interpretation. However, such an interpretation may be nothing more than a misunderstanding of the nature of institutions. In reality, all actions, which take place within a society are defined by and carried out in accordance with that particular society's prevailing institutions. Institutions are the material result of the multiple forces, which are active in society and exist in such a fashion that they are consistently reproduced. *Taedongpŏp* can be perceived as a typical example of such an institution. In this regard, there is a need to reorganize and reinterpret this law based on the interactions between the political and socio-economic forces, which led to the reform of the tribute tax system.

2 Han Young-kuk, "The implementation of *taedongpŏp* in the Hosŏ area (*Hosŏe silsidoen taedongpŏp)* ", *Yŏksa hakbo*, Vols. 13-14, 1960-61; Han Young-kuk, "The implementation of *taedongpŏp* in the Honam area-a comparison with the Hosŏ area (Honame silsidoen *taedongpŏp-Hosŏ taedongpŏpgwaŭi pikyo mit ch´ŏmbo)*", *Yŏksa hakbo,* Vols. 15,20,21,22, 1961, 1963, 1964

3 Ko Seok-kyu, "The direction of the reform of the tribute tax system during the 16-17th centuries (*16, 17 seki kongnapje kaehyŏkŭi panghyang*)" *Hanguksa ron*, Vol.12, 1985

4 For more on *sadaedong* refer to, Kim Deok-jin, "Analysis of the *sadaedong* system during the 16-17th centuries (*16~17 sekiŭi sadaedonge taehan ilkochal*)´" *Jŏnnam Sahak*, Vol.10, 1996

5 Lee Ji-won, "The structure of the tribute contracting system during the 16-17th centuries and its distribution-based economy related characteristics (*16, 17 seki*

chŏnban kongmul pangnapŭi kujowa yut´ong kyŏngjejŏk sŏngkyŏk)", *Compilation of History-related Essays to Mark the 60th Birthday of Lee Jae-ryong*, 1990

6 Yoon Yong-chul, "The decline of the corvée labor system and the development of the wage labor system (*Yoyŏkjeŭi pungkoewa moripjeŭi taedu*)" *Korean History,* Vol. 30, 1998

7 Kim Yun-gon, " The background to the debate over the implementation of *taedongpŏp* (*Taedongpŏpŭi sihaengŭl tulŏssan ch´anban yangrongwa kŭ paekyŏng)*", *Taedong Munhwa Yŏngu,* Vol.8, 1971

8 The only paper to make reference to this link, albeit in passing, is: Ching Young Choe, " Kim Yuk (1580-1658) and *taedong*bop Reform" *The Journal of Asian Studies",* Vol.23, No.1 (November 1963)

9 Hwang Ha-hyun, *A Financial Study of the Uniform Land and Equalized Tax Laws Enacted After the Hideyoshi Invasions (Imjin waeran yihuŭi taedong mit kyunyŏkŭi chaejŏngsajŏk yŏngu)*, PhD Dissertation, Hanyang University, 1973; Lee Nam-bok, "The thought of Kim Yuk and its position in history (*Kim Yukŭi sasanggwa kŭ yŏksajŏk wich´i*)", *Sahakji*, Vol. 14, 1980

10 Kim Yun-gon, "Fiscal reform theory (*Chaejŏng kaehyŏkron*)" *Hanguk sasang taegye II*, 1976; Lee Kun-ho, "The tax reforms undertaken by the sŏin faction during the reign of King Hyojong- With a special focus on political trends (Hyojongsae chipkwon *sŏinŭi pusejedo pyŏnt´ongron-chŏnggukŭi ch´uyiwa kwanryŏnhayŏ)*" *Pukaksaron*, Vol.3, 1993; Chung Man-jo, "The political activities of the *handang* and their governance of the state during the mid-17th century (*17 seki chungban handangŭi chŏngch´I hwandonggwa kukjŏng unyŏngron*)", *Korean Culture*, Vol. 23, 1999

11 Chung also looked into the governance practices of the *sallim* faction, which in many ways differed from the one employed by *hanaing* ("The governance practices of the sallim during the middle of the 17th century" (*17 seki chungyŏp sallim seryŏkŭi kukjŏng unyŏngron), Compilation of Papers to mark the Retirement of Taekwa Hur Sun-do*, 1992, Ilchokak). In the above-mentioned paper, Chung classified the governance practices employed by *handang* into three categories: the governance of politics, finances, and public measures (Chung Man-jo, "The political activities of *handang* and their governance of the state during the mid-17th century", *Korean Culture*, Vol. 23, 1999, p526).

12 Chung Man-jo, "The political activities of *handang* and their governance of the state during the mid-17th century", *Korean culture*, Vol. 23, 1999
13 Lee Kun-ho, "The tax reforms undertaken by the sŏin faction during the reign of King Hyojong" *Pukaksaron*, Vol.3, 1993
14 Bae Woo-sung, "The structure of the policymaking debate during the 17th century and Kim Yuk's perception of socioeconomic policies (*17 seki chŏngch´aek nonŭi kujowa Kim Yukŭi sahoekyŏngje chŏngch´aekgwan*)" *Minjok Munhwa*, Vol.24, 2001
15 Lee Jong-chul, *Debate over Tribute Tax Reform and the Establishment of taedongpŏp during the 17th Century (17 seki Chosŏnŭi kongnapje kaehyŏk nonŭiwa taedongpŏpŭi sŏngnip),* PhD Dissertation, Korea University, 2004
16 Kim Yong-sup, "Zhu Xi's land system theory and Confucian scholars during the late period of Chosŏn (*Chu Jaŭi t´ojirongwa Chosŏn huki yuja*)" *Agricultural History of the Late Period of Chosŏn- Expanded edition II (Chŭngbop´an Chosŏn huki nongŏpsa yŏngu II),* 1995
17 Kim Joon-sok, " Yu Hyŏng-wŏn's theory regarding the public land system and his support for the development of a distribution-based economy (*Yu Hyŏngwŏnŭi kongjŏnje yinyŏmgwa yut´ongkyŏngje yuksŏngron*) ", *Journal of the Humanities (Inmun kwahak)*, Vol. 74, Yonsei University, Institute of the Humanities, 1996
18 Kim Yong-sub, "Zhu Xi's land system theory and Confucian scholars during the late period of Chosŏn" *Agricultural History of the Late Period of Chosŏn- Expanded edition II,* 1995
19 Kim Joon-sok, *The Formation and Development of the National Reconstruction Theory during Late Chosŏn (Chosŏn huki kukga chaejoronŭi t´aeduwa kŭ chŏngae),* PhD Dissertation, Yonsei University, 1990
20 Lee Jong-chul, *Debate over Tribute Tax Reform and the Establishment of taedongpŏp during the 17th Century,* PhD Dissertation, Korea University, 2004
21 The new regulatory system advocated by Wang An-shi and Wang Mang's reforms, such as those calling for the strengthening of the bureaucracy and the resolution the financial crisis, as well as those advocating land and tax reforms were all based on the *Zhouli* (*A New Understanding of Chinese History*, Translated by Kwon Joong-dal, Jipmundang)
22 Han Young-woo, *Chung Tojon, the Architect of the Chosŏn Dynasty (Wangjoŭi sŏlkyeja Chŏng Tojŏn),* 1999, Jisik Sanup Publications

23 J. Ron Stanfield, *The Economic Thought of Karl Polanyi*, Translated by Won Yong-chan, Hanul Corp. LTD, 1997

24 Robert B Reich, *The Work of Nations,* Translated by Nam Kyung-woo, Kkatchi, 1994

25 Many theoretical frameworks have been developed to understand the economies of pre-modern societies. Such frameworks have emerged as a result of growing awareness that modern economic theories are only applicable to capitalist societies and cannot be wholly applied to the analysis of pre-modern ones. Of these frameworks, Karl Polanyi has emerged as the most worthy of attention. His methodological criticism of modern economics and analysis of primitive societies have clear implications for reinterpretation, at the economic level, of Chosŏn from an institutional standpoint.