

## Review of Tax Exemption in the Koryŏ Dynasty\*

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### Introduction

Securing finances is naturally important for the management of the state. Collecting taxes and using them for their intended purposes is the most common method of managing state finances, and the state cannot exist without this process. Similarly, the Koryŏ Dynasty managed their national finances by collecting taxes called *cho* (租; land tax), *p'o* (布; tribute), and *yŏk* (役; corvee labor). These are the three types of taxes found in the historical records of Koryŏ, and numerous studies have been conducted on each of these taxes, ranging from basic facts such as the items of tariffs to receipt structure.

Understanding that the structure of state finances (despite fluctuations), revenues, and expenditures should be secured to a certain extent, serious fluctuations in fiscal revenues and expenditures may lead to the eventual collapse of state finances. Therefore, in a pre-modern agricultural society such as Koryŏ, excessive tax burdens and labor mobilization were prohibited to ensure productive activities by peasants and stable streams of revenues. However, the state was helpless in the face of natural disasters such as droughts, floods, and pests, as well as wars and epidemics.

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Nevertheless, there are countless articles in the *Chinhyul* (賑恤; relief system) of the *Shikhwaji* (食貨志; The Treatise on Food and Money) in *Koryŏsa* (The History of Koryŏ Dynasty) regarding tax reduction.<sup>1</sup> This leads to the question of how state finances could have possibly been managed because there were several huge tax exemptions. Frequent tax exemptions soon led to a decrease in state income and made fiscal expenditures difficult. Therefore, the question of how Koryŏ managed its finances after collecting less taxes becomes more pertinent. Moreover, it can be argued that such excessive tax reductions were strongly related to the unique financial management style of the Koryŏ Dynasty. In other dynasties, these kinds of frequent tax exemptions are not observed. This article will examine the tax reductions that occurred during the Koryŏ Dynasty.

Relatedly, previous studies have approached tax reduction mainly from the perspective of state relief, specifically through the *Chinhyul* policy.<sup>2</sup> This policy advocated for a compassionate system that protected the underprivileged and included respect for the elderly to better realize Confucian ideas and practices. Previous research has also ex-

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- 1 *Shikhwaji* (食貨志) is a chapter in the book of *The Koryŏsa* and contains the contents of economy and finance. *Chinhyul* (賑恤) is a chapter of *Shikhwaji* (食貨志) and contains information on the relief system and tax exemption of the Koryŏ Dynasty.
  - 2 Park Kŏlsun, “Koryŏjeongiui chinhyuljeongchaek” [A Study on the Chinhyul policy (賑恤政策) in the Early Koryŏ Dynasty] in *Hoseosahak* 12-13(1984-1985); Lee Seokgyu, “Koryŏsidae Minbonsasangui Seonggyeok” [People-oriented idea (民本思想) of the Koryŏ Dynasty] in *Guksagwannonchong* 87(1999); Park Hyein, “Sangpyeonguichang chinhyulbeopjewa yegyohwa: Koryŏjeongi guhyulsahoebojang” [Sangpyeong Eui-chang/Jin-hyeol Law System and Etiquette: Guhyul (救恤) Social Security in the Early Koryŏ Period] in *GukjeKoryŏhakoe seouljihoe nonmunjip* 7(2006). Others dealing with the history of the Koryŏ welfare system from the perspective of social policy, such as Park Kwangjun, *Hanguksahoebokjiyeoksaron* [The History of Korean Social Welfare]. (Seoul: Yangseowon, 2013) focus on the compassionate policy in the Koryŏ period, but they are not considered because of the difference in the historical research methodology.

plored the historical origins of modern welfare policies. Although this research was necessary, it may have limited understanding of the *Chinhyul* policy to simply relief activities. As attention has often been paid only to the relief activities themselves, there appears to be a relative lack of interest in examining the budget necessary for such relief.

Therefore, this study examines articles within the *Chinhyul* of the *Shikhwaji*. This paper contributes to research on medieval Korean history in several respects. First, it expands the scope of data that covers the financial management of the Koryŏ Dynasty. Previous studies used *Chinhyul* data only to confirm the contents of welfare policies, so they did not pay attention to widespread tax exemption. This study shows how many tax exemptions were included in *Chinhyul* data and reviews them chronologically.

Second, this paper helps to understand the fiscal policy of the Koryŏ Dynasty. Some research has been conducted on revenue and expenditure under the Koryŏ's fiscal policy; however, it is not clear whether the policy was only recorded through regulations or if it was actually applied. This study requests a full review of Koryŏ's fiscal policy, which is presumed to have been enforced according to the regulations because tax exemptions were too large and frequent.

Additionally, this paper provides a more specific framework for understanding the Koryŏ Dynasty finances, which were prominent in East Asian history from the 10th to the 15th century. At that time, the Song (宋), Liao (遼), Jin (金), and Yuan(元) Dynasties were established in China, and comprehensive research has been conducted on the fiscal policies of these dynasties.<sup>3</sup> In contrast, understanding of the fiscal policy of the Koryŏ Dynasty has remained at a basic level. However, through this study, it will be possible to elucidate more aspects of the financial management of the Koryŏ Dynasty which are different from

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3 Richard Von Glahn, *The Economic History of China: From Antiquity to the Nineteenth Century* (Cambridge, United Kingdom: Cambridge University Press, 2016).

that of the Chinese dynasties.

Finally, this study is meaningful as it provides new English language data regarding Koryŏ Dynasty. So far, the Koryŏ Dynasty has rarely received attention from international academia as a central theme of discussion.<sup>4</sup> It has been only partially mentioned in the process of dealing with the history of the Mongolian Empire or in the process of reviewing traditional diplomatic relations between Korea and China. Due to such a lack of interest, the importance of research on the governing system of the Koryŏ Dynasty does not seem to have gained international attention. However, new interest is sometimes brought about through encountering new research results. In this respect, this study can play a role in providing basic information on the Koryŏ Dynasty.

### Types of Taxes and Reductions: Meaning of Terms

There were three main types of taxes collected from the people during the Koryŏ Dynasty. These taxes often appear in historical sources as *cho* (租), *p'o* (布), and *yŏk* (役).<sup>5</sup>

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- 4 The following are representative studies of international academia on the theme of the Koryŏ Dynasty. Remco E Breuker, *Establishing a pluralist society in medieval Korea, 918-1170: history, ideology, and identity in the Koryŏ dynasty*. (Leiden; Boston: Brill, 2010); John B Duncan, *The origins of the Chosŏn dynasty*. (Seattle: University of Washington Press, 2014); Edward J Shultz, *Generals and scholars: military rule in medieval Korea*. (Honolulu: University of Hawaii Press, 2000); Sem Vermeersch, *The power of the Buddhas: the politics of Buddhism during the Koryŏ dynasty (918-1392)*. (Cambridge, Mass.: Harvard University Asia Center: Distributed by Harvard University Press, 2008).
- 5 In the Koryŏ Dynasty, three types of taxes were borne by the peasants, including *cho* (租), *p'o* (布), and *yeok* (役). The state collected taxes on a county-by-county basis, in the form of land tax, tribute, and labor mobilization. However, since the tribute collected by the county units differs from the three types of taxes, the peasants actually paid four types of taxes: *cho*, *p'o*, *yeok*, plus the tribute. An explanation of this view is given in Park Jongjin. *Koryŏsigi chaejŏngu-nyŏnggwa chosajedo*. (Seoul: Sŏuldaehakkyo ch'ulp'anbu, 2000).

The *cho* (租) tax was paid by the farmers as a portion of their crops to the state or to individuals designated by the state. The taxation by Koryō was known as a fixed-rate tax, rather than a fixed amount. In addition, although it was recorded that the tax rate was calculated differently based on the classification of the land as public or private, and further research is needed, it is currently known that 10% of the harvest was usually paid.

*P'ŏ* (布) was paid with local products or locally produced handicraft items from each region. However, due to the lack of historical records, the specific tax unit and standards remain unknown. Judging from the fact that the target of *cho* was arable land, and *p'ŏ* was paid as labor service (to be discussed later), *p'ŏ* is regarded as a tax levied on each household. The amount of tax to be received was determined for each county, and it is presumed that the amount was appropriately assigned based on the number of households in each village.

*Yōk* (役), also called *yoyōk* (徭役), requisitioned the labor force free of charge. *P'ŏ* (布) may also be considered as a kind of *yōk* as labor was used to produce the goods; however, unlike *p'ŏ*, *yōk* was mobilized labor work for construction or civil engineering. Those responsible for the labor were adult males between the ages of 16 and 59 known as *chōngnam* (丁男). Due to the lack of historical records, specific details about the duration, exemptions, and methods of requisition are unknown.

Thus, Koryō was able to run the country by receiving and requisitioning agricultural goods, local products, handicraft items, and labor through the previously mentioned three types of taxes. Even so, the agricultural environment at that time was vulnerable to natural disasters, and it was difficult to secure a fixed amount of tax every year because the Koryō economy was based on agriculture. Koryō was founded in AD 918, and 70 years later, in 12th month of 988 (7th year of King Sōngjong), the following regulations appeared:

A. Cho (租) is exempted when more than 40% of arable land is

damaged due to floods, droughts, pests, or frost. Both *cho* and *p'o* (布) are exempted when more than 60% of arable land is damaged. *Cho*, *p'o*, and *yŏk* (役) are exempted when more than 70% of arable land is damaged.<sup>6</sup>

Presumably, regulations related to tax exemption existed even before 988, but the exact details are unknown. Importantly, the above record includes the type of tax. Since agriculture was the principal industry in the Koryŏ Dynasty, tax exemptions were made based on the assumption that all the people cultivated agricultural land. According to the extent of damage the arable land suffered during natural disasters, *cho*, *p'o*, and *yŏk* were exempted in turn. Basically, the regulations were prepared with an assumption that all the subjects cultivated the farmland. Although there is a difference in expression, the same content appears in the historical records of November 1050 (4th year of King Munjong) and March 1102 (7th year of King Sukchong)<sup>7</sup>. Therefore, it is believed that the three taxes were maintained as basic types of tax, and tax reduction regulations operated accordingly. Thus, let us now discuss tax exemption<sup>8</sup>.

If the provision of A was the fixed guideline of tax exemption, various cases of tax reduction articles are confirmed within the provisions of *The Koryŏsa* (History of Koryŏ) in the articles of *Chinhyl* (賑恤) in *Sikhwaji* (食貨志). Many examples are concentrated on the *Eunmyŏnji-jae* (恩免之制) and *Chaemyŏnjije* (災免之制), which are located at the

6 *Koryŏsa*(高麗史) 80, *Sikhwaji* 3, *chinhyl chaemyŏnjije*, December, 988(the 7th year of Sŏngjong).

7 *Koryŏsa* 78, *Sikhwaji* 1 *chŏnje taphŏmsonsil*, November, 1050(the 4th year of Munjong); *Koryŏsa* 80, *Sikhwaji* 3 *chinhyl chaemyŏnjije*, March, 1102(the 7th year of Sukjong).

8 The following contents are summarized by referring to Oh Chihoon, "Koryŏshidae segŭm kammyŏn ŏhwiŭi yongnyewa ŭimi." [The Example and Meaning of the Vocabulary of Tax Reduction in the Koryŏ Dynasty] in *Han'gukchungsesayŏn'gu* 63 (2020).

beginning of the provision of *Chinhyul* (賑恤). In the case of the former, the king could exempt taxes for special reasons. While in the case of the latter, taxes were reduced when farming became impossible due to a disaster. In addition, the total number of tax reductions from the Koryŏ Dynasty, as confirmed by other records, was 101 cases<sup>9</sup>.

Through these records, various facts related to a tax reduction in the Koryŏ Dynasty are revealed. The first point of consideration is whether the historical records clarify if tax was reduced or exempted. According to previous studies, the terms used for tax reduction or exemption were *kyŏn* (蠲), *kam* (減), *myŏn* (免), *pang* (放), *che* (除), *kyŏng* (輕), *pok* (復), *sa* (賜), *kyŏnmyŏn* (蠲免), *pangje* (放除), *kyŏnpang* (蠲放), *kamje* (減除), *kyŏnje* (蠲除), *chŏnje* (全除), and *chŏnpang* (全放). Of these, frequently used terms were *kyŏn*, *kam*, *myŏn*, *pang*, and *kyŏnmyŏn* which account for 90% of all cases.

These frequently used terms imply to reduce or eliminate, according to the contemporary translations. Therefore, when understood in connection with tax, these terms are interpreted as a tax reduction for convenience. However, in the Korean language, "reduction" means both reducing and exempting. Thus, it is necessary to find a more accurate meaning when translating historical records related to tax records written in Chinese characters.

For example, when there was a famine due to a drought, reducing the tax to be paid meant that subjects must pay only a small portion of their normal share, and exempting the tax meant that they would not have to pay anything. For a financial manager of the dynasty's government, the difference between the two would be huge: being able to collect a little tax or not collecting anything.

In conclusion, the meaning of exemption is close to the meaning that subjects would not have to pay anything. As we have seen in the usage of *myŏn* (免) in the provision of A, rather than implying that it reduced some taxes, it implies the complete exemption of each type of

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9 Ibid.

tax. If more than 40% of arable land was damaged due to a disaster, the farmer did not have to pay the cho. This did not mean that only a portion of the cho would be paid. The same was true for *kyŏn*, *kam*, *myŏn*, *pang*, *che*, and *kyŏnmyŏn*. Exemption from tax was a matter that had to be decided carefully because it was directly related to a deficit. Therefore, when reducing or exempting tax, the precise subject, period, and rate or amount of exemption were each specified, in addition to these terms. For example, for a town that the king visited, measures of tax exemption were for the duration of only one year.<sup>10</sup>

The next point to note is that tax exemptions were implemented too often on too broad of a scale. There were 101 tax exemptions<sup>11</sup> during the 474 years (918-1392) of the Koryŏ Dynasty's rule. Arithmetically, taxes were exempted every 4.7 years, and it is pertinent to question whether such frequent exemptions were feasible. What is even more surprising is that the tax exemptions were not limited to the year in which such policies were implemented, and there were numerous exemptions of all overdue taxes for years or decades. Some examples are as follows. In 1014, half of the tax was exempted, as well as all the overdue taxes before 1012.<sup>12</sup> In 1235, all *kongbu* (貢賦; tributes)<sup>13</sup> after 1233 were exempted.<sup>14</sup> In 1352, all *kongbu* (貢賦; tributes) to be paid to the government offices prior to 1350 were exempted.<sup>15</sup> As such, there was a policy to exempt tax both before and after a specific point

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10 *Koryŏsachŏryo* (高麗史節要) 2, November, 1001(the 4th year of Mokchong).

11 Tax exemption includes cases which *cho* (租; land tax), *p'o* (布; tribute), and *yŏk* (役; corvee labor) are all exempted, but only one of the three is exempted.

12 *Koryŏsa* 80, Sikhwaji 3 chinhyul eunmyŏnjijae, 1014 (the 5th year Hyŏnjong).

13 *Kongbu* (貢賦; tributes) is the payment of local products or handicraft products as tax, which correspond to *p'o* (布; tribute). However, in some cases, it also means the entire tax received.

14 *Koryŏsa* (高麗史) 80, Sikhwaji 3, chinhyul chaemyŏnjije, 1235 (the 22nd year Kojong).

15 *Koryŏsa* (高麗史) 80, Sikhwaji 3, chinhyul chaemyŏnjije, 1352 (the 1st year Kongmin)

in time, so it is necessary to seriously review how the government managed revenue. Next, we discuss the tax exemption process.

### Procedures for Tax Exemption

For the tax exemption to be implemented, a series of processes was performed after a situation arose, including reporting and consultation. This can be considered as the process of tax exemption. Unfortunately, due to a lack of historical records, it is difficult to confirm the process of consultation and implementation of tax exemption. Therefore, this research will focus on the accessible information about the reporting process.

Previously, while referring to the provision of *Chinhyul* (賑恤) in *Sikhwaji* (食貨志) in Koryōsa, *Eunmyōnjije* (恩免之制) and *Chaemyōnjije* (災免之制) were mentioned. In the case of the former, as previously discussed, tax exemptions were made through an order by the king without any specific reporting procedure. There were many such cases related to the performance of national ceremonies (such as the king's accession, proclamation, royal visits, and ancestral rites) or special astronomical anomalies. Due to the royal nature of the order, the tax exemption was implemented promptly. However, this was far from the general operation of fiscal policy or a necessary tax reduction and more a way of expressing the king's authority and grace. For example, tax exemption from the celebratory event of the king's accession was not implemented because the state's finances were either sufficient or because it suddenly became difficult to collect taxes. The tax exemption meant to inform the people of the joy of the king's ascension and to rejoice together. Therefore, this was not done purely for economic purposes. *Eunmyōn* means exempting (免; *myōn*) taxes with the king's special grace (恩; *eun*). Therefore, frequent *Eunmyōn* may have increased the king's authority, but it adversely affected the national finances.

Conversely, the case of the *Chaemyŏnjije* arose when damage caused by disasters directly affected the securing of tax revenue; therefore, it was necessary to use fiscal policies such as tax exemption. At this point, it was important to identify the damage, report it, and implement appropriate tax exemptions. Even at the time of the Koryŏ Dynasty, natural disasters occurred unexpectedly but repeatedly. Therefore, the state had a certain response system that took effect whenever such a situation occurred, as stated in the *Taphŏmsonsil* :

- B-1. February 988 A.D.: If there is a locality where grain is not ripe enough, the nearest province (道) should report to the Department (*Hobu*; Board of Taxation) by August, the province of mid-distance should report by September 10, and the distant province by September 15<sup>16</sup>.
- B-2. November 1050 A.D.: Dividing the output of land into ten equal parts, the *cho* tax is exempted when the loss reaches 40%, both *cho* and *p'o* taxes are exempted when the loss is 60%, and all *cho*, *p'o*, and *yŏk* are exempted when the loss reaches 70%<sup>17</sup>.
- B-3. November 1050 A.D.: In all the provinces and counties, the village administrator (*Ch'onjŏn*: 村典) informs the *Suryŏng* (守令; local magistrates) about the situation of farmland that has not ripened due to floods, droughts, pests, diseases, or frost. The *Suryŏng* investigates the situation in person and reports it to the Department (*Hobu*; Board of Taxation), the Department to the *Samsa* (三司; Finance Commission), and the *Samsa* sends an official letter to *Anch'alsa* (按察使; circuit commissioner) to investigate its

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16 *Koryŏsa* 78, Sikhwaji 1 chŏnje taphŏmsonsil, February, 988 (the 7th year of Sŏngjong).

17 *Koryŏsa* 78, Sikhwaji 1 chŏnje taphŏmsonsil, November, 1050 (the 4th year of Munjong).

veracity, and then have another person (*Pyŏlhwŏn*; 別員) to inspect; once the findings confirms damages, the tax will be reduced or exempted<sup>18</sup>.

This set of rules, known as the *Taphŏmsonsil* (踏驗損實; damage assessment of land), dictated that the manager should go directly to the farmland and examine the overall situation of the harvest. In this way, the central government prepared a mechanism to appropriately collect taxes by examining the annual crop yields. These regulations were not immediately carried out, and detailed regulations were gradually supplemented. In B-1, the reporting period for each region and the subject of the report were set in February, the 7th year of King Sŏngjong. Next, B-2 and B-3 were dated November, the 4th year of King Munjong. Chronologically, the previously presented A was made between B-1 and B-2, indicating that B-2 had inherited the contents of A with the specification of the criteria for tax exemption depending on land size (dividing the output of land into ten equal parts).

According to B-3, which best describes the tax exemption reporting process, the situation report of a disaster was made in the order of *Ch'onjŏn* → Local magistrates → Board of Taxation → Finance Commission, and the actual situation was investigated in the order of Finance Commission → Circuit commissioner → *Pyŏlhwŏn*. A *Ch'onjŏn* was presumed to be the village head or village governor who oversaw administration among the residents<sup>19</sup>, and a *Suryŏng* (local magistrates) was an external officer dispatched by the central government. When a disaster occurred in a town and was reported to the local officials, the local officials directly went to the relevant town for review and then reported it to the central government office, that is *Hobu*. *Hobu*, also

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18 *Koryŏsa* 78, Sikhwaji 1 chŏnje taphŏmsonsil, November, 1050 (the 4th year of Munjong).

19 Lee Woosong. "Ryŏdae paeksŏnggo." [A Study on Paek-song(百姓) of the Koryo dynasty] in *Yŏksahakpo* 14 (1961).

known as *Sangsŏ Hobu* (尙書戶部), was a government office specializing in population, land, and tax affairs. *Hobu* reported the situation to *Samsa* (Finance Commission), which oversaw similar tasks to *Hobu*, but specialized in accounting and the inventory of crops. Although the duties of the two agencies were similar, it is believed that the task of identifying the tax source and imposing tax was done by *Hobu*, and the task of collecting the imposed tax was performed by *Samsa*<sup>20</sup>. Therefore, *Samsa* had the final say in tax reduction. After the reporting was completed, *Samsa* sent an official letter to investigate the situation and instructed the local *Anch'alsa* (circuit commissioner) to dispatch a *Pyŏlhwŏn*.

Although this is how the process was presented in records, it is necessary to check how well these well-crafted regulations were actually implemented. In addition, if rule B held true, the articles on tax cuts that remained in fragments would have been exceptional measures or supplements to the rule. In view of this, there are several additions to the procedure for tax relief.

The first is the unit of tax exemption. According to regulation B-3, reporting for tax reduction or exemption began at the small-town level. However, in historical sources, the subject of tax exemption typically appears for the county unit, which was larger in scale than that of the villages. Therefore, it is questionable whether the tax reduction was given in detail for each village below the county or at the county level. However, when considering cases, such as the exemption of only those taxes that were mobilized for essential services at the time of the construction of outer walls and Chunggwangsa (重光寺) Temple in Kaegyŏng (開京)<sup>21</sup>, it seems that the tax payment status of individual

20 Byeon Taeseop, "Koryŏui samsa." [Samsa(三司) of Koryŏ Dynasty] in *Yŏksa-gyoyuk* 17 (1975); Seudou Yoshiyuki, *Koraicho kanryoseino kenkyu* (Tokyo: Hosei Daigaku Shuppanyoku, 1980); Park Jongjin, "koryŏjŏn'gi chunganggwanch'ŏngŭi chaejŏnggujowa kŭ unyŏng." *Han'guksaron* 23 (1990); Kwon Youngkook, "koryŏjŏn'giŭi hobuwa samsa." [The Taxation Commission and the Financial Commission in the Early Goryeo Period] *Yŏksahakpo* 188 (2005).

households was fully assessed. Thus, although the historical documents expressed tax exemptions through counties, it is assumed that the tax exemption was applied to specific regions within the county as opposed to a county-wide exemption<sup>22</sup>.

The second addition is that of the persons in charge of the reporting. According to regulation B-3, the persons in charge of tax exemption included those from *Ch'onjŏn* to *Suryŏng* (local magistrates), *Hobu* (Board of Taxation), and *Samsa* (Finance Commission). However, in other historical records, *Ch'onjŏn* does not appear, and various persons in charge are instead identified. Since *Ch'onjŏn* oversaw village-level work in rural society, it is presumed that their activities could not have been traceable through a central record. In addition, the process of reporting to the *Suryŏng* excluded *Hyangri* (鄉吏; local functionary), who actually ran the local governments of Koryŏ. It is possible that *Hyangri* was not excluded from the processes but rather can be considered to have played a supporting role to *Suryŏng* and thus was unspecified as the person in charge.<sup>23</sup>

*Suryŏng* refers to a local official, and the records confirm the cases in which *Suryŏng* directly reported the farming situation of the area, such as those by *Sŏbungmyŏn Hŭnghwado Kamch'angsa* (西北面興化道監倉使), *Unjungdo Kamch'angsa* (雲中道監倉使), *Tongbungno Pyŏngmasa* (東北路兵馬使), and *Sŏhae-Anch'alsa* (西海按察使). Among them, *Kam-ch'angsa* (監倉使; inspector of warehouses) and *Pyŏngmasa* (兵馬使; military commissioner) were dispatched to *Yanggye* (兩界), the

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21 *Koryŏsa* 5, Hereditary House 5, June (the 21st year Hyŏnjong).

22 In relation to this, there is also a study that considers the local village as an independent receiving unit during the Koryŏ period. Koo Sanwoo. "koryŏjŏn'gi hyangch'onjibaech'ejeüi sŏngnip." *Han'guksaron* 20 (1988).

23 Park Jongjin, *Koryŏsigi chaejŏngunyŏnggwa chosajedo*. (Seoul: Sŏuldaehakkyo ch'ulp'anbu, 2000). It interpreted that *Hyangri* was excluded from the work of tax exemption to prevent a middleman's indiscretion. However, it is questionable whether such measures would have been effective, given that *Hyangri* oversaw tax collections.

northern region of Koryō; the former was mainly in charge of tax affairs and supervision of warehouse management, while the latter oversaw the civil administration as well as military affairs as a higher-ranking officer.<sup>24</sup> Therefore, in the northern region, *Kamch'angsa* supervised reporting related to tax exemption, and *Pyōngmasa*, at times, took charge of the same tasks.

*Anch'alsa* was dispatched to the provinces and took on the role of inspecting local officials while patrolling the area.<sup>25</sup> Therefore, it was not unusual for *Anch'alsa* to report tax exemptions in the region of responsibility. However, since local officials other than *Anch'alsa* were dispatched to each county, it can be assumed that the local officials oversaw reporting. However, these local government officials are not directly mentioned in the historical records. This is likely to be the case in the northern regions; in *Yanggye*, there were Pangōsa (防禦使; defense commander) and *Chinjang* (鎮將; garrison commander) in *chu* (州) and *chin* (鎮), who may have supervised this task.

Meanwhile, *Hobu* (Board of Taxation) and *Samsa* (Finance Commission) are both included in the reporting system, but only *Samsa* is confirmed in individual cases. Rather than understanding that *Hobu* did not carry out the duties, it seems that *Samsa*, as the final reporter, requested a tax exemption to the king.

The third addition is the emergence of exceptional circumstances. In December 1229 (the 16th year of King Kojong), Choi Woo suggested to the king that it was necessary to send an envoy nationwide to assess the losses following a drought.<sup>26</sup> As mentioned above, the discussion

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24 Byeon Taeseop. "Koryō yanggyeüi chibaejojik." *Koryōjōngch'ijedosayōn'gu* (Seoul: Iljogak, 1971); Kim Namgyu, "Koryō yanggyeüi kamch'angsa taehayō." *Sach'ong* 17-18 Combined volume (1973).

25 Byun Taeseop, "Koryōanch'alssago." *Yōksahakpo* 40 (1968); Park Jongjin, "Koryōsigi anch'alssaüi kinūnggwa wising," [The Functions and Status of the Anch'al-sa in the Koryo Dynasty] in *Tongbangakchi* 122 (2003).

26 *Koryōsa* 78, Sikhwaji 1 chōnje taphōmsonsil, December, 1229(the 16th year of Kojong).

of tax exemption regarding the crop yields following disasters was made through the local government or *Samsa*, that is, a government agency in charge. In addition, it was rare for an individual to make such a suggestion. This may have been possible because Choi Woo was the supreme magistrate of the Koryŏ military regime, and at that time, he was more powerful than the king. In other words, it can be seen that his authority was great and that he spontaneously expressed his opinion to the king without going through a set procedure. In addition, tax exemptions had the potential positive effect of making the people appreciate the king's kindness. Choi Woo is thought to have recognized this and suggested tax exemption as a means to gain the people's trust.

Meanwhile, in the late Koryŏ period, the *Top'yŏngŭisasa* (都評議使司; Supreme Council of State), not the *Samsa*, took the lead in suggesting tax exemptions and enacting regulations.<sup>27</sup> As a descendant of *Tobyŏngmasa* in the early Koryŏ Dynasty, *Top'yŏngŭisasa* was originally a temporary organization that discussed national defense issues centered on *Chaech'u* (宰樞; first- and second-grade officials of the Secretariat-Chancellery and the Security Council). During the war with the Mongols (1231~1259), however, it gradually became a permanent organization to discuss overall state affairs<sup>28</sup>. It is in the same context of a temporary organization that *Pibyŏnsa* (備邊司; Border Defense Council), which also discussed defense issues during the Chosŏn Dynasty, and was later permanentized as the best state agency after the Imjin War in 1592.<sup>29</sup> As the war prolonged, temporary organizations

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27 *Koryŏsa* 80, Sikhwaji 3, chinhyul chaemyŏnjije September of the leap month, 1375(the 1st year of Uwang); *Koryŏsa* 80, Sikhwaji 3, chinhyul ūnmyŏnjije September, 1390(the 2nd year of Kongyangwang); *Koryŏsa* 78, Sikhwaji 1 chŏnje taphŏmsonsil May, 1391(the 3rd year of Kongyangwang).

28 Byun Taeseop, "Koryŏdodanggo," [A Study on the Do-dang in Koryo Dynasty] in *Yŏksagoyuk* 11-12 Combined volume (1969).

29 Ban younhong, "Pibyŏnsaui chŏngch'ijŏk wisang," [A Political Function & Position of Bibyŏnsa in the Chosŏn Dynasty] in *Han'guksayon'gu* 91 (1995); Lee jae-

became permanent, and not only national defense issues but also national affairs were discussed. *Top'yŏngŭisasa* became deeply involved in financial matters amid these kinds of changes.

Finally, examining the trends related to the tax exemption procedure, tax exemptions upon the king's order increased toward the end of the Koryŏ Dynasty. The general procedure for tax reduction included a report originating from the bottom of the chain of command to the top, eventually reaching the king, who ordered that the exemption be made. However, in the late Koryŏ period, reporting procedures were omitted and only direct orders from the king were recorded. Perhaps the reason is that the tax exemption process has been simplified due to the continued war which included the invasion of Japanese pirates and Red Turban rebellions (1359~1361) as well as the war with the Mongols. It is clear that more immediate fiscal policy by the king's order was required in the special circumstances of wars, while the normal reporting upon the regular procedure (for damages from natural disasters) took more time. Special circumstances required a simplified procedure for reporting and implementation, and as such circumstances continued, the king's immediate order was routinized. In addition, the political symbolism of tax exemption should be taken into account. After the military regime, the authority of the Koryŏ king began to weaken, and after the war with the Mongols, it became even weaker. Therefore, it is also interpreted that the king actively implemented tax exemption policies for the purpose of reinstating his royal authority.

### Trends in Tax Exemption

In relation to the tax exemptions during the Koryŏ Dynasty, the types of tax, the meanings of the terms used in the articles on tax re-

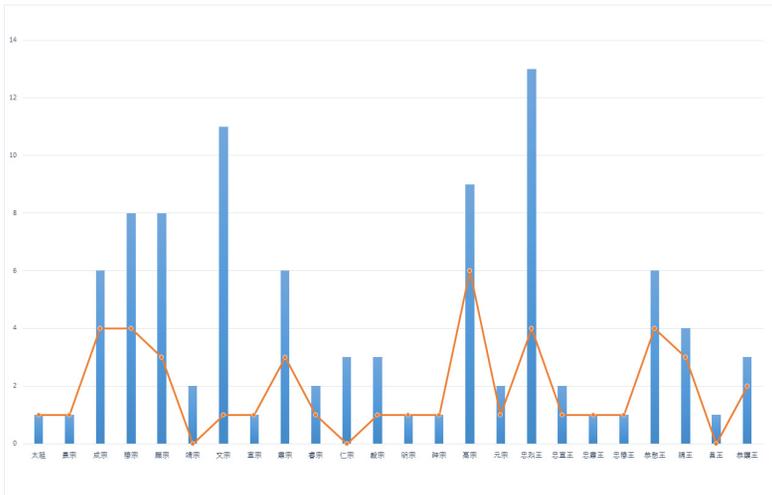
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chul, "Pibyŏnsaui chŏngch'ijŏk wisanggwa kinŭng," [The Political Phase and Function of Pibyŏnsa] in *Sahagŷŏn'gu* 91 (2008).

duction and exemption, and the procedure for tax exemption have now been reviewed. This section tries to understand and document the number of tax exemption cases made during the Koryŏ Dynasty so that they can serve as a foundation for future research.

Figure 1 shows the number of articles on tax exemption identified by each dynasty, from King Taejo to Kongyang. The horizontal axis indicates chronological order; the leftmost is Taejo (reigned 918–943), and the far right is King Kongyang (reigned 1389–1392). The vertical axis is the number of articles, the bar graph is the total number of tax exemption articles, and the line graph shows only those implemented nationwide. An explanation of the cases during the reign of King Sŏngjong can be used to better illustrate this data.

**Figure 1.** Trends in Tax Exemption during the Koryŏ Dynasty



A total of six articles on tax exemption were found during the reign of King Sŏngjong.<sup>30</sup> The bar graph, therefore, points to 6 and 4, which

<sup>30</sup> Regulations A and B-1, which were introduced in relation to the *Dabheomsonsil*

are identified as cases of nationwide tax exemption. The line graph points to 4. Regarding the nationwide tax cuts, there are many cases of tax exemption for specific areas, including the tax exemption for the area where financial expenditures were incurred due to the king's visit, or an area damaged by a disaster. Meanwhile, other records indicate toward tax relief for a specific year or for taxes in arrears, without revealing the specific region or reason, and these were implemented nationwide.

As shown in the figure, the graph indicates a trend of tax exemption implementation. Overall, the number of tax exemptions increased in the early Koryŏ period, followed by a decrease, until the sudden increase and subsequent decrease in the late period of the dynasty. In terms of the number of cases, the reign of King Ch'ungnyŏl recorded the largest number of cases at 13, followed by that of King Munjong with 11 cases, and finally, those of Kings Kojong, Mokchong, Hyŏnjong, Sŏngjong, Sukchong, and Kongmin. However, the line graph for the nationwide tax cuts shows a slightly different trend. King Kojong had the most with six cases, followed by Kings Sŏngjong, Mokchong, Ch'ungnyŏl, and Kongmin. The reign of King Munjong was unusual: although there were many tax exemptions, most of them were applied locally.

To summarize chronologically, in the early Koryŏ period, the occurrence of tax cuts increased in the reign of King Sŏngjong and maintained during those of Kings Mokchong and Hyŏnjong. Tax cuts then increased again in those of Kings Munjong and Sukchong before decreasing slightly through those of Kings Myŏngjong and Shinjong. The occurrence of tax cuts increased significantly again in the reigns of Kings Kojong and Ch'ungnyŏl, subdued during the reigns of Kings Chungsuk and Chungmok, and then briefly increased in the reign of King Kongmin.

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(踏驗損實; damage assessment of land), were excluded from the case of reduction or exemption because the permanent regulations were enacted.

As observed in individual articles, many reasons existed for tax exemptions, and one of them was external factors such as war, or the invasion of foreign enemies. The trend of the bar graph appears to be closely correlated with these external factors. The increased occurrence of tax cuts during the reign of King Sōngjong was related to the commencement of the war with the Khitan, and the continuation of the war during the reigns of Kings Mokchong and Hyōnjong. In fact, the articles on the tax exemption directly mentioned the damage caused by the war, and sometimes, the tax was exempted for the regions toured by the king. The king's tours were not just for travel or recuperation, but an effort to assuage the public sentiment.

The war with the Mongols (1231~1259) was the crucial factor driving the frequent tax exemption cases in the late period of the Koryō Dynasty. During the reign of King Kojong, the transfer of capital to Kanghai and the war with the Mongols were directly mentioned as the reasons for the tax exemption. In the reign of King Ch'ungnyōl, the invasion of Japan and attack by the Hedan (哈丹) appeared to affect the tax policy. The trend continued during the reigns of Kings Kongmin and Wu due to the invasion by Japanese pirates and Red Turban rebellions.

The reason why taxes were exempted due to external factors is that agricultural land was devastated by the war, and there was a shortage of crops to be offered in lieu of taxes. This phenomenon was similar during the war against Khitan, the war against Mongols, and the invasion of Japanese pirates. In addition, there were not enough people to make tributes due to death or injury. Therefore, it was not easy to collect taxes, and in the end, the situation was acknowledged in the form of exemption. It was better to give benefits than to enforce payment of taxes that could not be collected.

However, not all exemptions can be justified by external factors. The reign of King Munjong was a stable period due to the settlement of diplomatic relations with the Khitan; however, the occurrence of tax exemption was the highest.<sup>31</sup> The mid-period of the Koryō Dynasty

witnessed political turmoil, with several rebellions, including those by Myoch'ŏng and Yi Chagyŏm, followed by the military regime during the period of King Ŭijong. However, the number of tax cuts was relatively small. During this time, tax cuts were not implemented in a timely manner, and that lack or the misconduct of tax policy could have contributed to the increase of rebellions across the country.

Another important and direct factor related to tax cuts is natural disasters. According to the records, various disasters occurred, such as droughts, floods, hail, frost, snow, wind, pests, thunderstorms, fog, and yellow sand. Lee et summarizes the occurrence of, and damage caused by, natural disasters during the Koryŏ Dynasty.<sup>32</sup> The trend in the graph was described based on this study.

During the Koryŏ Dynasty, natural disasters frequently occurred in the first half of the 12th century, the latter half of the 13th century, and the second half of the 14th century.<sup>33</sup> Among them, the period from the reigns of Kings Sukchong to Injong in 1101–1140 and that from the reigns of King Chunghye to King Kongyang in 1341–1392 were particularly characterized by frequent natural disasters, accounting for 38% of the total record. Although it does not exactly overlap with the Figure 1, some correlation is observable between the occurrences of tax exemptions and natural disasters during the reigns of Kings

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31 The reason that there are so many records of local tax exemptions in the reign of King Munjong is probably because of the active attitude of local officials as well as the measures of the central government in response to them. This contrasts with the lack of tax exemptions during the military regime.

32 Lee TaeJin, “Koryŏ-chosŏn chunggi ch'ŏnjaejibyŏn'gwa ch'ŏn'gwanŭi pyŏnch'ŏn.” *Han'guksasangsabanghŏmnon* (Seoul: Sohwa, 1997); Lee JeongHo, *Koryŏshidaeuŭi nongŏpsaengsan'gwa kwŏnong chŏng-ch'aek*. (Seoul: Kyŏnginmunhwasa, 2009); Kim Ilkwon, *Koryŏsaŭi chayŏnhakkwa ohaengi yŏkchu*. (Kyŏnggi-do Sŏngnam: Han'gukhakchungangyŏn'guwŏnch'ulp'anbu 2011).

33 For the climate change of China and Japan in Northeast Asia at the time, see Jung-ho Lee, “Climate Change in East Asia and Agricultural Production Activities in Koryŏ and Japan during the 12th~13th centuries.” *International Journal of Korean History* 12 (2008).

Sukchong and Kongmin.

Then, the question becomes: Do the reigns with the highest number of tax exemptions, like that of Kings Munjong and Ch'ungnyōl, as well as those of Kings Kojong, Mokchong, and Hyōnjong, correlate with the occurrence of natural disasters? Of these, the reigns of Kings Hyōnjong and Ch'ungnyōl recorded the longest droughts in history, Earthquakes and subsequent building collapses occurred in the reigns of Kings Mokchong and Hyōnjong while floods, hail, and frost caused significant damages to crop during the reign of King Ch'ungnyōl. During the reign of King Munjong, drought was severe, and the damage caused by floods was considerable. Therefore, the records of damages caused by natural disasters and those of tax exemption show a generally consistent trend.<sup>34</sup>

Indeed, several points must be considered in this interpretation. There were many articles on tax exemptions at a time when a combination of factors such as war and natural disasters caused great damage. A different fiscal policy was exercised during the reigns of Kings Yejong to Injong, as well as those of Kings Chung Suk and Chungmok, rather than tax cuts. In other words, the data must be interpreted while considering these responses to natural disasters in addition to tax exemptions.

### **Conclusion and the Remaining tasks**

The Koryō Dynasty, with an economy based on agriculture, managed the people in a stable manner by reducing taxes in the event of a disaster. However, questions arise as to how the national finances re-

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34 I don't think tax exemption due to natural disasters is a unique feature of the Koryō Dynasty. Related data can also be found in the Three Kingdoms before Koryō and Chosōn after Koryō. However, due to the lack of related research, it is not enough to compare the overall aspect.

mained stable because tax cuts were implemented not only at the instances of disaster but also on occasions such as the king's accession or the investiture of the crown prince. To the best of our knowledge, no research has been conducted on such tax exemption measures in Koryŏ thus far. Hence, this study has reviewed the basic contents for these related questions.

In Koryŏ, three types of taxes were collected: *cho* (租), *p'o* (布), and *yŏk* (役). According to the historical records, the terms *kyŏn* (蠲), *kam* (減), *myŏn* (免), *pang* (放), and *kyŏnmyŏn* (蠲免) – each meaning “to exempt” – were used frequently and accounted for 90% of instances of tax reductions. Such tax exemption policies were arithmetically implemented once every 4.7 years, and tax exemptions were often made for several years or decades. The Koryŏ government implemented a wide range of tax exemption policies.

The current study reviewed a reporting system according to the occurrence of a variety of unexpected situation which was established for the implementation of the tax exemption. In preparation for years of abundance or scarcity, a regulation called the *Taphŏmsonsil* (踏驗損實; damage assessment of land) was enacted, and if other circumstances occurred, tax exemptions were made according to the situation. Among the villagers, the report for requested tax exemption went from *Ch'onjŏn* who supervised village administration to local officials and *Suryŏng*, and then to *Hobu* (Board of Taxation) and *Samsa* (Finance Commission). After receiving the report, *Samsa* ordered *Anch'alsa* (circuit commissioner) to investigate the situation. The minimum unit of tax exemption was the local village, but in some cases, it was identified by an individual household.

These regulations were appropriately upheld in the early period, but after the war with the Mongols in the late Koryŏ period, *Top'yŏngŭisa-sa* (Supreme Council of State) was involved in the procedure. In addition, the king increasingly gave direct orders of tax exemption instead of receiving reports and then giving orders. It is presumed that a more immediate fiscal policy was required due to the long wars. It is also

believed that the king himself used the tax exemption policy to strengthen his weakened royal authority.

The trend of tax exemption shows that the first half of the Koryŏ period exhibited an increased occurrence in the reign of King Sŏngjong, which was maintained during the reigns of Kings Mokchong and Hyŏnjong, further increased in the reign of King Munjong, and finally declined after the reign of King Sukchong and in the reigns of Kings Myŏngjong and Shinjong. The occurrence of tax exemptions increased explosively during the reigns of Kings Kojong and Ch'unghnyŏl, subdued, and then briefly increased in the reign of King Kongmin. The effect of external invasions and wars, as well as natural disasters such as drought and flood, appeared to have influenced this trend.

Finally, I would like to briefly address the fiscal policy of the Koryŏ Dynasty. As discussed in this paper, Koryŏ implemented a wide range of tax exemption policies. China's Song and Yuan dynasties, which existed on the same period as Koryŏ, mainly used the method of returning or lending taxes that they had already earned rather than exempting taxes. This was the same for the subsequent Chosŏn Dynasty. Governments were faced with the choice between spending revenue after collecting taxes, or not collecting taxes at all instead of spending revenue. Between these two options, the Koryŏ government chose the latter. Questions remain as to why that was. Was it because financial accounting was not unified, and financial resources were dispersed? This is a task to be solved in future research.

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<Abstract>

## Review of Tax Exemption in the Koryŏ Dynasty

*Oh Chihoon*

This study examines the tax reductions that occurred during the Koryŏ Dynasty. First, while reviewing the historical sources for tax reduction and exemption, the terms *kyŏn* (蠲), *kam* (減), *myŏn* (免), *pang* (放), and *kyŏnmyŏn* (蠲免) accounted for 90% of instances of tax reductions and implied “to exempt” and not “to relieve.” Second, the reporting procedure for tax exemption or reduction was from the village administration to the local officials, *Hobu* (戶部; Board of Taxation), and *Samsa* (三司; Finance Commission). An investigation of the situation warranting tax exemption was made through *Samsa*, *Anch’alsa* (按察使; circuit commissioner), and specially assigned personnel. During the later period of the dynasty, *Top’yŏngŭisasa* (都評議使司; Supreme Council of State) appeared in these procedures, and there were many cases where the king gave direct orders. Third, the number of tax exemptions increased once in the first and second halves of the dynasty due to external factors such as wars, as well as natural disasters like floods and droughts.

**Keywords:** Korean medieval history, Koryŏ, tax, exemption, finance

## 〈국문초록〉

## 고려시대 세금 감면에 대한 기초적 검토

오치훈(경기대학교 사학과 조교수)

이 연구는 고려시대에 여러 이유로 발생한 세금 감면에 대해서 기초적인 내용을 검토한 것이다. 그 결과 다음과 같은 결론을 도출 할 수 있었다. 첫째, 세금을 감면하는 사료를 분석한 결과 건(蠲), 감(減), 면(免), 방(放), 건면(蠲免)이라는 용어가 90%를 차지하여 많이 사용되었고, 그 의미는 덜어준다는 것이 아니라 면제한다는 뜻이었다. 둘째, 세금 감면의 일반적인 보고 절차는 촌락의 행정을 담당하는 촌전(村典)으로부터 지방관, 호부(戶部), 삼사(三司)로 이어지고 삼사, 안찰사(按察使), 별도의 인원을 통한 실태 조사가 이루어졌다. 고려 후기가 되면 이러한 절차에서 도평의사사(都評議使司)가 등장하고, 국왕이 직접 명령을 내리는 사례가 많아진다. 셋째, 세금 감면의 추이를 조망해 본 결과 감면은 대략 4.7년에 한 번씩 이루어졌다. 아울러 고려 전기와 고려 후기에 각 한 차례씩 감면 횟수가 증가하는 경향성을 보이며, 전쟁과 같은 외부적 요인과 흉수, 가뭄과 같은 자연 재해가 영향을 미친 결과로 파악된다.

주제어: 한국중세사, 고려, 세금, 감면, 재정