

# A Study on the *Suan-Fu*, the Poll Tax of the Han Dynasty.

by

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## I

It is a fairly established fact of Chinese history that the Han dynasty had a system of poll tax which was known by the name of *suan-fu* 算賦. In the following essay, the writer's aim is to bring under observation some details of the tax, more especially the rate of duty in its several successive movements; to examine the meaning and formation of the historic name; and finally to trace the origin of this particular form of tax as organized and operated in ancient China.

The first mention of the name in history is to be found in the *Han-shu* 漢書, in that paragraph relating to the 4th year of Kao Tsu 高祖 (203 B. C.). "In the 8th month the *suan-fu* was established" is all that there is in the chronicle text.<sup>1)</sup> But this is annotated by that well-known *Han-shu* interpreter Yen Shiku 顏師古, who quotes Ju Shun 如淳, an elder authority on the subject, as saying: "According to the *Han-i-chu* 漢儀注,<sup>2)</sup> every person from 15 to 56 years old was required to pay the *fu* 賦,<sup>3)</sup> one *suan* 算<sup>4)</sup> of which was 120 *ch'ien* per capita. This tax was imposed to obtain the fund for weapons, carriages, and horses." The same source of information, by the way, is resorted to in the Crown Prince Changhuai's 章懷太子 notes on the *Hou-han-shu* 後漢書 text.<sup>5)</sup> Then a further explanation of the tax appears in a later section of the *Han-shu*, in a note pertaining to the 6th year of Hui Ti 惠帝, where the same commentator gives another earlier scholar Ying Shao's 應劭 remark as follows: "The *Han-lü* 漢律<sup>6)</sup> decreed that the people should pay one *suan* per head. The *suan* was 120 *ch'ien*. Traders and slaves, however, were charged double *suan*."

Both of the statute books referred to must have been extinct at the time of Yen Shiku, but thanks to his citations from those remoter students

1) *Han-shu*, Ch. I, A.

2) This book was a collection of Han laws and institutions.

3) The abbreviation of "*suan-fu*." This subject will be treated at length in Part III.

4) The unit of the tax, as will be more fully explained in Part II.

5) *Hou-han-shu*, Ch. I, B, 22nd year of the *Chien Wu* era of Kuang Wu Ti.

6) The code of laws of the Han dynasty.

who had access to them, we can gather the following particulars of the *suan-fu*: that it was laid on every person from 15 to 56 years of age; that the charge per capita was 120 *ch'ien*; that this rate was doubled for tradespeople and slaves; and that the proceeds of the tax were devoted to the expenditure on weapons, carriages, and horses. No doubt the double charge on tradesmen was dictated by that traditional policy of promoting agriculture and depressing commercial industry; while it was the growth of slave population, which must have been another cause of anxiety to the authorities, that provoked the same severity on slave individuals. That the tax applied to both sexes, and that a special rate was provided for to bear on unmarried women, this undoubtedly by way of encouragement of marriage, are indicated by the following statement in the *Han-shu*: "Spinsters from 15 to 30 years were liable to five *suan*."<sup>1)</sup>

Surely the general uniformity of rate, in spite of certain defined exceptions, was the most salient feature of the *suan-fu*. The standard rate, so far as we have learned, was 120 *ch'ien* per head, and indeed this is the unit which has been most frequently identified with the Han system of poll tax. But we want here to ascertain whether 120 was the one constant figure in the history of the tax; if not, when it began to be the rule, and over what periods of the dynasty it extended. For this purpose we shall return to the dynastic annals to see what information can be obtained there.

As we have seen, the history of the dynasty, where registering the establishment of the *suan-fu*, says nothing of its incidence. But those annotators on this entry, Yen Shiku and Ju Shun in his quotation, mentioned 120 *ch'ien* as the rate; perhaps they believed it to be the original rate with which the system came into existence.

The biography of Chia Chüan-chi 賈捐之, in the history, gives us a glimpse of the *suan-fu* as it stood under the reign of Wên Ti 文帝 (179–157 B. C.). That statesman, in his memorial to Yüan Ti 元帝 thus extolled the achievement of his imperial ancestor: "The gracious Emperor Wên Ti, deeply concerned with the unsettled condition of the Middle Kingdom, put down all warlike enterprises and most diligently endeavoured to bring about civil improvement. In consequence, the total of condemnations fell to hundreds, the "personal *fu*" 民賦 became 40, while men had to contribute only one labour in three years."<sup>2)</sup> Commenting on this, Yen Shiku says: "According to Ju Shun the personal *fu* had always been 120 per annum, and the duty of public labour one unit every year. But now the population had increased so greatly that 40 *ch'ien* was sufficient as *fu*; and as regards public labour, one unit in three years was all needed." Here again it appears that both

1) *Han-shu*, Ch. II, 10th month of 6th year of Hui Ti.

2) *Han-shu*, Ch. LXIV B, *Biography of Chia Chüan-chi*.

commentators assumed that 120 *ch'ien* was the original rate which had remained unaltered until it fell to 40 under that benignant ruler.

In a proclamation made by Wu Ti 武帝 in his *Chêng Ho* era 征和 (92-89 B. C.), we find the following reference to the tax: "Our ministers petitioned for raising the personal *fu* by 30 *ch'ien* to help in strengthening the border defence, but this plan we disapproved because it would double infliction on the weak and helpless of our subjects. The urgent necessity of the hour was above all things to refrain from tyranny and extortion."<sup>1)</sup> The proposition Yen Shiku briefly remarks, was to collect "30 *ch'ien* more per head." But here is a more lengthy interpretation by another annotator, Hsü SUNG 徐松, as follows: "As Ju Shun, noting on the chronicle of Kao Tsu, cites from the *Han-i-chu*, the Han people from 15 to 56 years had to pay the *fu*, one *suan* of which was 120 *ch'ien* per head. It was now projected, however, to add 30 *ch'ien* and make it 150."<sup>2)</sup> Thus the writer explicitly admits that the intended increase was an increase over 120.

Coming down to the 2nd year of the *Kan Lu* 甘露 era of Hsüan Ti 宣帝 (52 B. C.), we meet an imperial edict to the effect that 30 *ch'ien* should be deducted from the "personal *suan*."<sup>3)</sup> Commenting on this, Wang Hsien-ch'ien 王先謙 simply says: "The *Han-li* had ordained that the people should pay one *suan* per head, which was 120 *ch'ien*."<sup>4)</sup> It may be taken as implied that in this case 30 was taken off 120, thus leaving the *suan* at 90 *ch'ien*. Under the 2nd year of the *Chien Shih* 建始 era of Ch'êng Ti 成帝 (31 B. C.), still another reduction is recorded. "The *fu* for the whole country was diminished by 40 *ch'ien* per head,"<sup>5)</sup> stands the text, which is followed by Meng K'ang's 孟康 note: "Originally the *suan* had been 120. Now it became 80 through a reduction of 40."

Having gone through the Annals and notes, we may now notice, a peculiar manner common to all the annotators consulted. It appears in the following two points: first, that they unanimously look upon 120 *ch'ien* as the original rate which was dated with the system itself; and second that in estimating the various revisions on record, they constantly return to that same figure as a standard by which to measure every change; in other words, wherever the history gives the added or deducted amount without telling the resulting or the original rate, their practice is to add to or subtract from that everlasting 120. In both respects their fallacies are obvious. The rule of 120 *ch'ien*, in the first place, was cited from the *Han-*

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1) *Han-shu*, Ch. XCVI, B, *Book of the Western Region B, the Country of Ch'ili* 西域傳, 下, 渠犁國.

2) Hsü Sung, *Supplementary Notes on the Book of the Western Region* 西域傳補註, Ch. II.

3) *Han-shu*, Ch. VIII, *Annals of Hsüan Ti*.

4) Wang Hsiench'ien, *Supplementary Notes on the Han-shu* 漢書補註 Ch. II.

5) *Han-shu*, Ch. X, *Annals of Ch'êng Ti*.

*lii* and the *Han-i-chu* by Ying Shao and Ju Shun respectively. The former code underwent revisions and amendments from period to period, and that particular one referred to by Ying Shao must have been that of his own time, that is of the reigns of Ling Ti 靈帝 and Hsien Ti 獻帝 (168–220 A. D.) in the later Han dynasty.

As for the *Han-i-chu*, though the date of its compilation is not definitely known, yet its existence in the period of Wei government is indisputable, since Ju Shun, who quoted it, was at one time Vice-Governor of Ch'ên Prefecture for that administration. Besides, it is a recognized fact that most of the known compilations of Han laws and institutions, such as the *Han-chu-i* 漢舊儀, the *Han-i* 漢儀, and the *Han-kuan* 漢官, were prepared by scholars of the later Han. So the code in question was in all probability produced in the same epoch. And as a matter of course, it is impossible to expect that all the rules and regulations codified in it were exactly what they had been at the opening period of the earlier Han dynasty. The case of the *k'ou-fu* 口賦<sup>1)</sup> is one illustration. This tax, in that particular form prescribed therein, was not known until the last part of the former dynasty, when it took that shape which passed down into the later epoch. At the hands of those elucidators, however, the rule of 120 *ch'ien* laid down in those later codes was always traced to the beginning of the dynasty, and identified as the original *suan*. In this they did not have due regard to changes and modifications, which time is sure to bring on every custom or institution, and so in their estimates of the successive movements, the standard they used was absolutely erroneous.

That the *suan-fu* at the period of Ling Ti and Hsien Ti (168–220 A. D.) was 120 *ch'ien* is a matter to be taken for granted, since to their reigns is attributable the particular code which provided for that figure. To turn to the earlier dynasty, we have observed therein a series of revisions, the last one being the reduction brought about in the 2nd year of Ch'êng Ti's *Chien Shih* era (31 B. C.). From that date onward no trace of change being discoverable, we may well assume that the rate survived throughout the remainder of the dynasty. This means that 120 *ch'ien* found under Ling Ti and Hsien Ti was in itself the direct result of Ch'êng Ti's revision. The history says that he deducted 40 *ch'ien*, so the original sum must have been 160 *ch'ien*. A little further back, that is in the 2nd year of the *Kan Lu* era of Hsüan Ti (52 B. C.), we notice another reduction of 30 recorded, and the result being the above estimated 160, the previous rate is to be determined as 190 *ch'ien*. Now the *suan* at the time of Wên Ti (179–157 B. C.) was 40 *ch'ien*, as intimated by the biography of Chia Chüan-chi. In view of the emperor's general endeavour for merciful government, it seems

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1) A poll tax on children, as will be explained hereafter in the present part.

only natural that the duty was so light under his sceptre. As for the reign of Wu Ti (140–87 B. C.), we find the same statesman accrediting it with a wholesale increase. True, this evidence might appear to be counteracted by a contrary suggestion of his contemporary Hsiao Wanchi 蕭望之.<sup>1)</sup> But the sight of that wide gap between Wên Ti's 40 and the 190 *ch'ien* at which, as we have computed above, Hsüan Ti must have found the tax, strongly inclines us to accept the former opinion. It might be pointed out that Wu Ti, in a message late in his reign, referred to his rejection of a proposed increase of 30 *ch'ien*, but this makes little difference. We may take him at his word and still believe that he was responsible for an actual, even an enormous, increase somewhere earlier, if not later, in his administration.

To review and to sum up, the initial rate adopted by the founder of the system, whatever it may have been, was brought down by Wên Ti to 40, which, presumably through Wu Ti's hand had risen to the 190 which Hsüan Ti must have found; he reduced it to 160, to be once more diminished by Ch'êng Ti to 120 *ch'ien*. It was this last figure which, dating from the 2nd year of his *Ch'ien Shih* era, survived through all the succeeding reigns of the dynasty and became recorded in the *Han-lü* and the *Han-i-chu* codes. And for that reason this appeared to the students of the dynastic annals as if it were the original rate fixed under Kao Tsu himself; and moreover was so regularly misapplied as the basis for estimating every revision found in the history.

Perhaps it will not be out of place here to give a passing notice to the system of *k'ou-fu* 口賦, a thing which bears a close relation to the main subject of our study. It was a kind of poll tax laid exclusively on children, whom the *suan-fu* itself left unaffected. According to the *Han-i-chu*, as cited in the notes on Chao Ti 昭帝 and Kuang Wu Ti 光武帝, this duty fell on children from 7 to 14 years, at the uniform rate of 23 *ch'ien*.<sup>2)</sup> This 23 *ch'ien* included the 3 *ch'ien* by which Wu Ti increased the former rate of 20. From the biography of Kung Yü 貢禹 in the *Han-shu*, it is also apparent that it was Yüan Ti who adopted the minimum age of 7 years, at the suggestion of the above-named minister. Formerly all children over 3 years had been liable, we are told.<sup>3)</sup> Thus we see this system of minor poll tax, in that particular form as specified in the *Han-i-chu* code, did not belong to the earliest part of the dynasty, but took its shape at the hands of Wu Ti and Yüan Ti, to continue through the remainder of the Han epoch.

1) *Han-shu*, Ch. LXXVIII, *Biography of Hsiao Wanchi*.

2) *Han-shu*, Ch. VII, note on the 4th year of the Yüan Fêng 元鳳 era; *Hou-han-shu*, Ch. I B, note on the *Annals of Kuang Wu Ti*.

3) *Han-shu*, Ch. LXXII, *Biography of Kung Yü*. Also the writer's "Distinction between the State Finance and the Imperial Household Economy of the Han Dynasty," in the *Reports of the Oriental Society*, Vol. VIII, No. II.

## II

Having followed the changing rates of the *suan-fu*, we may now take up the second head of our inquiry, the meaning and the origin of its title. The sense of each component character is plain enough: *suan* 算 is "counting"; *fu* 賦 is "taxation." But the question is what the notion of counting had to do with the tax. It does not seem to me this problem has ever been satisfactorily treated, but I think it is not so difficult as it may appear at first sight. The character "counting" referred to the counting of population, namely census. As we have reason to believe, the Han dynasty had a custom of taking census for the whole country in the eighth month every year, and following it up with the collection of the poll tax. I propose that this gave the name to the tax.

Evidences are not scarce of census having been taken in the Han dynasty. In the text of the *Tung-kuan-han-chi* 東觀漢記, which the Crown Prince Changhuai quotes in his note on An Ti 安帝, we find the emperor's edict referring to "the time of *an-pi* 案比 in the eighth month of the year;"<sup>1)</sup> the term *an-pi* being interpreted by the royal annotator as "inquiry into the number of houses and inhabitants." The same thing also appears in the *Book of Rituals* 禮儀志 in the *Hou-han-shu*, as follows: "In the month of mid-autumn<sup>2)</sup> each district numbered its houses and population."<sup>3)</sup> Again the same history says, in the opening passage of its *Book of the Empresses* 后紀. "On every occasion of *suan-jên* 算人 (*i. e.* the counting of persons), which in accordance with the law recurred annually in the eighth month, a party of court officials, with a beauty connoisseur among them, was despatched to several quarters of the metropolis, with orders to pick out fair maidens of good families and drive them home to the Imperial Palace."<sup>4)</sup> Thus we know "*suan-jên*" was another name of the Han census. The same annals give still another evidence in its biography of Chiang Ko 江革, where it reads as follows: "Towards the end of the *Chien Wu* era, he returned with his mother to their native village. Every year when the District held an *an-pi*, he escorted her in a carriage to the place of enumeration. For fear, however, that the aged lady might be shaken on the journey, he would put himself between the shafts, and never let an ox take his place."<sup>5)</sup> This text, though it makes no mention of the date of the event, will be sufficient proof that the dynasty had a system of annual census, at least from the

1) *Hou-han-shu*, Ch. V.

2) The mid-autumn was identical with the eighth month.

3) *Hou-han-shu*, Ch. XIII, *Book of Rituals*, A.

4) *Hou-han-shu*, Ch. X. A, *Book of Empresses*, A.

5) *Hou-han-shu*, Ch. LXIX.

*Chien Wu* era downward. The list of references may be closed with Ch'êng Hsüan's 鄭玄 note on the article of *Hsiao-ssü-t'u* 小司徒 of *Ti-kuan* 地官 in the *Chou-li* 周禮, which again bears witness to "the *an-pi* being held in the eighth month of the year."

All the testimonies above presented refer to the period of the later Han; we find no recorded evidences to show that the earlier Han had any system of census. But if we consider how great proportions of the later Han customs and institutions had also belonged to the former dynasty; and furthermore if we remember the double fact that the system of census is recognizable in the beginning of the later dynasty and that the *suan-fu*, so intimately related to it, extends over both epochs; and lastly if we pay attention to the very important point that the particular month in the 4th year of Kao Tsu marked with the establishment of the *suan-fu* is coincident with the census month of the later Han—that is the eighth month; then in all probability we are justified to assume that the Han census was introduced by the earlier dynasty. We know how it continued through the later dynasty and how it ceased to exist in the period of the Three Kingdoms, during which the *suan-fu* also passed out of sight. It is in this coeval existence of the census and the poll tax, as well as their correlative nature, that we find the key to the naming of the latter. Because the census was the counting of persons, as typified by the name "*suan-jên*," and because it was the essential basis for the collection of the poll tax, the character *suan* 算 with the sense of counting, lent itself to the name of the tax. Hence the *suan-fu*, and its unit *suan*, as in "one *suan*" 一算.

The census-taking was in charge of each District 縣, as will appear from some of the above quotations. Indications there are also that the chief magistrate of the District did not himself carry out the enumeration, but entrusted it to the authorities of each minor community, who performed it under his supervision. It was completed in the course of the regular month, and very likely was immediately followed by the collection of the tax.

Apart from the *suan-fu*, we discern in the dynastic annals a certain class of taxes which was generally called *suan* 算. Thus we read under the reign of King Ti 景帝, of the *suan* imposed on properties at the rate of 127 per 10,000 *ch'ien* in value.<sup>1)</sup> Again under Wu Ti we are told that the *suan* on coppers was 20 per 2,000 *ch'ien*,<sup>2)</sup> while at the same period there was another kind of *suan* which was laid on carriages and vessels.<sup>3)</sup> All these taxes being later than the *suan-fu* to appear in history, it is probable that they borrowed their name from that senior tax, on account of the idea of *counting individually* being characteristic of all.

1) *Han-shu*, Ch. V, 2nd year of the Later Reign of King Ti.

2) *Ibid.*, Ch VI, 4th year of *Yüan Shou* of Wu Ti, etc.

3) *Ibid.*, Ch. VI, 6th year of *Yüan Kuang* of Wu Ti.

The other component of the title, “*fu*” 賦, also has a story of its own. But it will reveal itself as we proceed with the discussion of the origin of the system, which will be the subject of the next part of our study.

### III

We have already seen the inauguration of the *suan-fu* registered in the *Han-shu* under the 4th year of the founder of the dynasty. Certainly this marks the point where the tax began to be a Han institution, but not necessarily its first introduction in all Chinese history. Whether or not the *suan-fu* had a remoter origin is a matter of further investigation.

In the *Book of State Economy* 食貨志 in the *Han-shu*, there is a passage in which Tung Chungshu’s 董仲舒 remark is cited as follows: “Under the Ts’in government the state revenue yielded by land taxes, *k’ou-fu*, and iron and salt monopolies amounted to twenty times what was gained by the former regime.”<sup>1)</sup> This was said by a man who figured as a foremost scholar in the opening period of the Han dynasty, and who as such could speak with good authority on the administration of the departed empire. He enumerated the *k’ou-fu* among Ts’in’s assets, and it may be taken as sufficient proof that the thing existed in that dynasty. We are aware, however, there is no mention of a poll tax on adult persons. Does this mean that Ts’in exploited the younger generation alone and let escape the grown-up population? It is hard to believe anything of the kind. To be sure, the poll tax on children is an extraordinary thing. It can be conceived only as an auxiliary or an extension of a similar duty on adult heads, and hardly otherwise. I think the writer’s reticence on the other kind is not unintelligible; his motive was chiefly to illustrate and emphasize Ts’in extravagance in taxation. His point could have lost nothing, if it did not gain anything, by omitting the more obvious and comparatively less abhorred case. Thus we may be permitted to take this hint from him: that the *suan-fu* was known in the Ts’in dynasty.

The above view seems to receive a support from another chapter of the same history, in Chao Ts’o’s 鼂錯 memorial presented to Wên Ti which runs in part as follows: “Where Ts’in sent out her soldiers, there were all chances of death and no prospect of a penny’s reward. Nor did a family bereaved in the cause receive the exemption of even one *suan* 算. The people knew what disaster was waiting for them. Now Ch’ên Shêng 陳勝 had joined one of such expeditions, and when the army had advanced as far as Taichai 太澤, he showed himself the ringleader of a mutiny.” This writer was another great scholar of the epoch, a little senior to the above-consulted

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1) *Han-shu*, Ch. XXIV, A, *Book of State Economy*, A.



one. What added to his academic authority, once he studied the *Shu-ching* 書經 under Fu Shêng 伏生, the famous surviving jurist of the Ts'in dynasty, under whose guidance it was the emperor's pleasure to place him for that special purpose. Such being his position, there is no question that he commanded wide and solid knowledge of the facts of Ts'in administration. So his allusion above to the merciless exaction of every *suan*, will be a corroboration of what has just been assumed on the strength of the other author, namely the existence of the *suan-fu* under the Ts'in regime. This form of tax, then, was not originated by the Han dynasty, but, like many other systems and institutions, inherited from her predecessor.

In acknowledging the *suan-fu* in the Ts'in dynasty, however, it must be noted, we have in mind only the imperial stage of the Ts'in state. Perhaps the evidence from Tung Chungshu may apply to both her feudal and imperial days, but that from Chao Ts'o points in particular to the latter period. So far as both authorities are concerned, therefore, it will seem a safer course to stop at the nearer side. But is this the real limit to which we can possibly trace back the system of *suan-fu*? The answer to this question, it appears to me, lies in a passage in the Annals of Ts'in (as feudal state), which reads as follows: "In the 14th year of Duke Hsiao (348 B. C.) was the *fu* 賦 created."<sup>1)</sup> In my opinion, this *fu* was one and the same thing with the *suan-fu*. This conclusion has been reached through the following considerations:

(1) *The fu on record in the Annals of Ts'in State was a military tax.* In the annotated *Shih-chi* 史記 we find, under the above-quoted text, two different interpretations by two scholars: Hsü Kuang 徐廣 explains the establishment of the *fu* as that of "the system of *kung-fu* 貢賦;" Ch'iao Chou 譙周, as the "creation of the *military tax* 軍賦." To me, the latter is more acceptable. Looking up the character *fu* 賦 in that lexicographical classic *Shuo-wên* 說文, we find it defined as "taxation."<sup>2)</sup> As a matter of fact this definition holds in many cases; but on the other hand, we know of numerous instances where the character is used in a narrower sense, namely that of military tax. For example, in that passage of the *Tso-ch'uan* 左傳 reading: "Chêng Tzūch'an 鄭子產 made the *ch'iu-fu* 丘賦,"<sup>3)</sup> and in another of the *Ch'un-ch'iu* 春秋 which runs: "The *t'ien-fu* 田賦 was used in the spring of the year,"<sup>4)</sup> the character in either case signifies the military tax; while still another passage in the former book saying: "Tsang Hsüan-shu 臧宣叔 commanded that the *fu* 賦 should be administered to keep war equipments in good repairs

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- 1) *Shih-chi*, Ch. V, *Annals of Ts'in State*.
  - 2) *Shuo-wên*, Ch. VI, B.
  - 3) *Tso-ch'uan*, 4th year of Duke Chao.
  - 4) *Ch'un-ch'iu*, 12th year of Duke Ai.

for the security of state defence,"<sup>1)</sup> evidently claims the same interpretation for the character. Again in the *Book of State Economy* in the *Han-shu*, where the institutions of the Chou dynasty are described, we find two classes of tax mentioned as *shui* 稅 and *fu* 賦. According to the text, the former comprised "farm tax and duties from artisans, tradesmen, hunters, and fishermen," while the latter consisted in "a levy that was imposed for the purpose of providing carriages, horses, armours, weapons, and military services."<sup>2)</sup> Such frequent testimonies of the use of the character *fu* in its narrower sense of military tax will be enough to convince us that the *fu* in question was also a tax of the same kind.

To return to the other annotation on the *fu*, the phrase "*kung-fu*" 貢賦 simply puzzles the question by its ambiguity. We go to the *Shuo-wên* for the first character 貢 (*kung*), and find it means the "contribution of 功 (*kung*)."<sup>3)</sup> Now the word 功, being cognate with 工 (art) and 巧 (skill), primarily denotes "handmade articles," and so the character in question amounts to the "contribution of hand-made articles." Very likely such contribution consisted at first in a voluntary tribute from people to lord of manual products and similar classes of commodities. Afterwards it is possible this tribute ceased to be strictly voluntary; but so long as the objects delivered remained handiworks or some kinds of home products, that action whose name was 貢 (*kung*) must have been held in more or less distinction from ordinary tax-payment, which latter was probably covered by the character "*fu*" in its broader sense. The two characters 貢 (*kung*) and 賦 (*fu*), therefore, stood for two different things, and where we find them combined into the phrases, 賦貢 (*fu-kung*) and 貢賦 (*kung-fu*), as may be pointed out in certain places in the *Chou-li*,<sup>4)</sup> the distinction is no less perceptible. Such interpretation, however, will not apply to the annotator's "*kung-fu*," which was used to explain the name of one tax. No more accountable will be the phrase if we suppose that he meant general taxation by it, for he was attempting to explain a certain kind of tax, which the *fu* in question unmistakably was. Thus we set aside his version as too obscure and insignificant and fall back with more confidence on the other comment that the *fu* founded under the Ts'in Duke was nothing less than a military tax.

(2) *The suan-fu also was a military tax.* As Ju Shun's citation from the *Han-i-chu* defines it, the object of the *suan-fu* was to raise the fund for weapons, carriages, and horses. The "carriages and horses" undoubtedly being chariots and war horses, the tax collected and expended for such

1) *Tso-ch'uan*, 1st year of Duke Ch'êng.

2) *Han-shu*, *Book of State Economy*, A.

3) *Shuo-wên*, Ch. VI, B.

4) For example see *T'ien-kuan-tai-tsai* and *T'i-kuan-sui-jen* in the *Chou-li*.

purposes may justly be called military tax. In the Han empire, the maintenance of state defence cost the people two kinds of obligations, of which the *suan-fu* was one, the other duty being conscription, for men from 23 to 56 years of age. This military service was convertible into a money payment by the name of *ching-fu* 更賦, which signified commutation. It might have been esteemed as a kind of military tax. But far more probably its essential character as a substitute for personal service placed it in the category of public service (役) rather than of tax (賦). Judging again from the limited and then alternative nature of this obligation, it must have been a comparatively small proportion of the public that ever had occasion to meet it. The *suan-fu*, therefore, remains the only military tax which affected the Han community as a whole, and which could be classed as such in the true sense of the term. Thus, when we read in Hui Ti's message on his accession the following passage: "The present rule is that all government functionaries salaried at 600 *shih* 石 and upward, their parents, wives, and children, and their brothers living with them; as well as those persons who were formerly in state service, either as generals in command of troops, or as high officials drawing no less than 2,000 *shih* of salary, with all other individuals in their families; are required to pay the military tax alone, being exempted from all other obligations,"<sup>1)</sup> we can readily identify the "military tax" with the *suan-fu* itself. Indeed this is what has already been done by the Sung scholar Wang Yinglin 王應麟, who in the *Book of State Economy* in his *Yü-hai* 玉海 annotated the heading "Han Military Tax" with "namely the *suan-fu*," quoting in the body of the article the imperial declaration just given.<sup>2)</sup>

(3) *It is inferable that the original title of the suan-fu was simply "fu" 賦. We have read before in the Han-shu that "in the reign of Wên Ti the personal fu became 40;" that "Wu Ti's ministers proposed to raise the personal fu by 30, with a view to the reinforcement of border defence;" and that "the fu for the whole country was reduced by 40 ch'ien during the Chien Shih era." In every case it was evident that "fu" stood for the suan-fu, as also in that citation from the Han-i-chu: "Every person from 15 to 56 paid the fu." At first sight it might seem a matter of course that "suan-fu" was the original name and "fu" its abbreviation. But this requires more consideration. By this time we have learned that there were other taxes than the suan-fu itself whose names ended with the character fu, that is to say the k'ou-fu and the ching-fu. Now what is worth notice in this respect is that it was always the suan-fu alone that was ever represented by the final character fu. Surely this must mean something. We lack*

1) *Han-shu*, Ch. II, Annals of Hui Ti.

2) WANG YING-LIN, *Yü-hai*, Ch. CLXXIX.

information regarding this matter, but here is a suggestion from Chêng Hsüan's notes on the *T'ien-kuan-tai-tsai* 天官太宰 in the *Chou-li*. Commenting on the "nine *fu*" mentioned there, he writes as follows: "*Fu* was a money payment imposed per capita. It may be noted that the *suan-ch'uan* 算泉<sup>1)</sup> of our own day is frequently spoken of as *fu*, probably the original name of the tax." He was mistaken in considering the *fu*, the Chou institution, in the same term as the *fu* of the Han dynasty, still his remark throws a valuable light on our immediate subject. On his suggestion and from what we have observed above we are led to draw the following inference: of that family of taxes whose names ended alike with the character *fu*, the *suan-fu* was the first to come into being, its original name being *fu*. Afterwards, however, when the other members arrived, they shared by reason of affinity the title *fu* in part of their names; while, on the other hand, the necessity of discrimination provided the senior's name with the prefix *suan*. There is no denying that "*fu*" was practically the abbreviation of "*suan-fu*" as regards the Han dynasty, but we may none the less admit that the shorter name was the original one.

(4) *The "military tax" during and prior to the period of the Contending States, instead of being a contribution of war materials in kind, was a payment of the cost of such.* It might seem to the contrary, if we read this rule attributed to the *Ssüma-fa* 司馬法: "Four *ching* 井 constitute one *i* 邑, and four *i* one *ch'iu* 邱. The *ch'iu* supplies one war horse and three oxen. Again four *ch'iu* make up one *tien* 甸, which therefore comprises 64 *ching*. The *tien* is required to yield one chariot, four horses, twelve oxen, three armoured combatants and 72 soldiers, with lances and shields to complete the equipment."<sup>2)</sup> It is remarkable how this text has inclined students of many ages to believe that those remote governments collected military tax in such commodities as horses, oxen, armours, and weapons. But what was the nature of this *Ssüma-fa*, which was responsible for such a notion? The tradition says that it was compiled during the Contending States epoch by the courtiers of the Ch'i 齊 king, Wei Wang 威王, to meet his desire for a collection of the martial systems and strategies which belonged to the preceding ages. It is to be questioned, however, what degree of veracity we can expect from such a book. It may very easily have been a mere record of militarists's ideals, which were formulated but never realized. Moreover it is far from necessary to understand from the above text a collection of war materials in kinds. What we read therein was very likely a specification as to what particular units of community should pay for the corresponding quantities and classes of war materials required of them.

1) "*Suan-ch'uan*" or "*suan-ch'ien*" obviously meant the *suan-fu*.

2) The *Ssüma-fa* itself being extinct, this passage is found in quotation in Kung Yingta's comment on "Hsin-nan-shan" 信南山 in the *Hsiao-ya* 小雅 of the *Chih-ching* 詩經.

There are two scholars of the Ch'ing age who, drawing on the *Tso-ch'uan* and the *Chou-li*, assert that the custom of the Chou dynasty was to have chariots, horses, and implements of battle prepared and supplied by the royal and feudal governments.<sup>1)</sup> I agree with them, and go further to claim that the same thing was true with the Contending States. It is a matter of record that, under the Han system, chariots and steeds were outfitted by an organization named *Tai-p'ü* 太僕, while the manufacture of various arms was in charge of the state and local *kung-kuan* 工官 (*i. e.* technical offices). This being so in the Han age, we could not reasonably expect that in the Chou dynasty or in the Contending States, when the skill in mechanical arts must have necessarily been less developed, the general public was held responsible for yielding manufactured weapons and chariots. It is clear, then, that the military tax in the Contending States was a payment towards the expenditure on war equipments, and not a contribution of those materials in kind. In this way the recognition of that Ts'in Duke's *fu* as a military tax levied in the form of capitation will leave nothing inconsistent with the general custom of contemporary China.

So far we have ascertained that the *fu* recorded for Duke Hsiao and the *suan-fu* of the Han empire were both of them military taxes; that not only was "fu" another name of the *suan-fu* in the Han dynasty, but there are traces of its having formerly been the sole title of the thing; and that the military tax in the Contending States as well as in the Han empire meant a payment towards the war fund. These points, I believe, combine to establish the identity between the two taxes. Besides, we have already acknowledged the *suan-fu* in the imperial Ts'in, and it is highly probable that the same system existed in the immediately previous regime held by the same family. Hence the conclusion that the *fu* which was introduced in the 14th year of Duke Hsiao was the identical tax with the *suan-fu*, whose origin, therefore, is to be ascribed to that date. (348 B. C.)

The 14th year of Duke Hsiao belongs to that period of Ts'in history when the famous chancellor Shang Yang 商鞅 was playing a most active part in the administration. According to the Annals of the State, he entered the government service in the 3rd year of the Duke, was ranked as *Ta-liang-tsuo* 大良造 in the 10th year, and created Lord Shang in the 22nd year. However, on the sovereign's death in the 24th year, which was followed by the accession of his son Huiwên Wang 惠文王, he lost all his power and was finally executed on a charge of high treason.<sup>2)</sup> In the year marked with the appearance of the poll tax, we find this statesman in the prime of his career. With all affairs of state, home and foreign, under his own

1) HUI TZU-CH'Ï 惠埒, *Li-shuo* 禮說, Art. *Ti-kuan* 地官 B; CHU TA-SHAO, 朱大韶, *Shi-shi-ch'iu-chai-ching-i* 實事求是齋經儀, Ch. II.

2) *Shi-chi*, Ch. V, *Annals of Ts'in State*.

control, the lawgiver was busily working with his characteristic acuteness, ingenuity, and severity. So there is every reason to suspect that he was responsible for the origin of the tax in question, making an addition to the long list of reforms and initiations which emanated from his vigorous resourceful mind and had a far-reaching effect on his own and many succeeding ages. This view may be confirmed by the following paragraph from his biography in the *Shih-chi*:

“Duke Hsiao raised We Yang 衛鞅 to the rank of *Tso-shu-ch'ang* 左庶長, which finally resulted in the promulgation of a reformed law. It dictated that all the families within the state should group themselves by fives or tens so that each unit might be held responsible for informing against a criminal found within it. If any person failed to inform, he should be severed across the waist. One who was faithful to this duty should receive the same reward as a soldier who beheaded his enemy. For the concealment of a criminal, the penalty was that of a warrior who surrendered to the enemy. If a father lived with more than one son of his, who, being grown up, were not divided in housekeeping, their *fu* 賦 should be doubled. Those who served in war with distinction should be advanced in court rank each according to his merit, while private fighters were to be punished with severity adjusted to the circumstances. Young and old were admonished to unite their efforts in pursuit of the primary industries of ploughing and weaving. Good producers of grain and textiles were exempted from the obligation of public labour; seekers of petty profits (that is, tradespeople and craftsmen), as well as loungers and paupers, were to be seized and made slaves. The law also demanded that a royal prince without any record of military service should be excluded from the family register. Ranks and titles must be clearly distinguished and well accorded with respective merits. Estates, houses, slaves, and wardrobe could be possessed only to that extent to which the status of the family was acknowledged. Honour and distinction should always go with merit alone, without which wealth had no right to display.”<sup>1)</sup>

Presumably the *fu* referred to above was identical with the poll tax *fu*, which we have been ascribing to the legislator. It was doubled for young men who remained under the parental roof, beyond doubt to encourage the dividing and multiplying of families. On the face of the above text, however, it might seem that all the enactments mentioned were carried out within a short period following the statesman's entrance into government, and if so the rule of double *fu* would anticipate the introduction of the *fu* itself, for the latter had not occurred until the 14th year of the reign. But a little reflection will show the improbability of such a thing. Take for instance

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1) *Shih-chi*, Ch. LXVIII, *Biography of Lord Shang*.

the law which ruled out princes who were without military records. It was a challenge to the dignified interest of the most influential circle. To be sure, it was not a work of a mere "alien servant," which Shang Yang must have been at first in the Ts'in court, favoured as he was with extraordinary royal confidence. In the quoted paragraph, very likely the biography is reviewing and summarizing all the more important legislations which occurred at different times throughout the decades of his dictatorship. The rule of the double *fu*, therefore, may be regarded as subsequent to the organization of the *fu* itself.

#### IV

If Shang Yang originated the *suan-fu*, what was his motive in the adoption of this particular type of tax, capitation? This will be the theme of the present chapter, but it must be preceded by the question as to what military tax, if any, had been adopted by the Ts'in State before the *fu*, and by the contemporary States in general.

For the last point of our inquiry we have not much information available. Some slight inklings, however, may be had from the register in the *Ch'un-ch'iu* of the organization of the *ch'iu-chia* 丘甲 in the 1st year of Duke Ch'êng; and also from those passages in the *Tso-ch'uan* and in the *Ch'un-ch'iu* both referred to before, which run respectively: "Ch'êng-tz'üch'an made the *ch'iu-fu* 邱賦 in the 4th year of Duke Chao," and "The *T'ien-fu* 田賦 was used in the spring of the 12th year of Duke Ai." There is also that *Ssüma-fa* clause which called on the *ch'iu* 邱 for one steed and three oxen, and demanded of the *tien* 甸 certain numbers of chariots, horses, and oxen. From the *Hsiao-ssü-t'u* of the *Chou-li* and from the last-quoted book, with a few other materials, we can gather that the *ch'iu* 邱 was a land unit consisting of 16 *ching* 井 and that the *tien* 甸 was another unit comprising 64 *ching*. As to what was the character of the *ch'iu-chia* 丘甲 and the *ch'iu-fu* 邱賦, opinions are numerous and conflicting, yet it seems indisputable that they were certain kinds of military tax assessed on the land unit whose name was "*ch'iu*." The other tax above mentioned *t'ien-fu* 田賦, is also believed to have been a duty imposed on land for military purposes. Then, all the military taxes discoverable in earlier history were land taxes paid by landowners. Contrast them with the *fu* or the *suan-fu*, which was a poll tax. The former class naturally belonged to the society so predominately agricultural that every financial consideration was related to land. The latter must have been a product of that stage of civilization where other industries were gaining importance in economic life, opening up more fields for individual activity and more opportunities for personal rising.

About the military tax of the Ts'in State previous to the *fu* we know

still less. Indeed, it might be even suspected that she had never before used any kind of military tax. But having seen that Lu, Ch'êng, and certain other states of the Ch'un-ch'iu epoch had each some form or other of similar tax imposed on land, we may better assume that Ts'in was no exception in this matter, and that her military tax was also levied on land. Whatever the name of such tax may have been, it certainly was not "fu," since Duke Hsiao's *fu* is given as a new name. Perhaps it was called *ch'iu-chia* or something like that. Or perhaps it was collected only in a small measure as a supercharge to some farm tax, and so had no particular name of its own. All we can say with confidence on this topic is that previous to the *fu*, the Ts'in State presumably had some form of military tax which was imposed on land.

Did any of her contemporary states use a poll tax? So far we find no evidence in the affirmative. The poll tax as a proposition, at any rate, may be pointed out in the *Kuan-tzu* 管子. In one passage in the *Hai-wang-p'ien* 海王篇 we read: "This State of the first-class magnitude now numbers an adult population<sup>1)</sup> of no less than one million. Therefore taxing every head with 30 *ch'ien* per month will bring a revenue of 30 million *ch'ien*."<sup>2)</sup> Again the *Ch'ing-chung-ting-p'ien* 輕重丁篇 in the same book tells us that "it was recommended to the throne to levy 30 *ch'ien* per capita, which might be made payable as well in various kinds of grain."<sup>3)</sup> According to Dr. Koyanagi, the *Kuan-tzu* was produced toward the close of the Contending States epoch by the followers of Han-fei-tzū 韓非子. We may imagine the poll tax was a well-known idea, even perhaps a popular topic, among the statesmen of the contemporary states, but nevertheless there is no historical evidence that it was ever realized outside of Ts'in, whether as military tax or otherwise. The *fu* of Duke Hsiao, then, was not only the first experiment in capitation for his own state, but in all probability it marked the very beginning of poll tax in all ancient China.

Shang Yang's choice of the poll tax can be accounted for by the social condition of his own time and his general policy of administration. As his biography shows, his legislation was strongly marked with the encouragement of agriculture and the denouncing of all commercial pursuits as illegitimate. This must have been so because there was among the people a steady drift from farming to trading occupations, with an ever-increasing multitude

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1) The original characters read "正九," but the commentators agree that they should be read "正人." This phrase, though one annotator thinks it signified the head of a family, is more reasonably to be interpreted as *adult person*.

2) *Kuan-tzu* Ch. XXII.

3) *Ibid.*, Ch. XXIV.

4) Dr. KOYANAGI, *The Text Criticism of the Kuan-tzu*, in the *Toa Kenkyū* 東亞研究, Vol. VI, nos. 3, 4.



who "ran after petty profits." To levy a land tax at such a time would simply add to the impetus to give up the plough; whereas a poll tax falling on all classes and occupations would avoid such result and benefit the agricultural cause to that extent. It is not difficult to see how this industrial and occupational consideration weighed in favour of the adoption of the *fu*.

The administration of Shang Yang also lent an advantage to the division of families. This was embodied in the charge of the double duty on the grown-up sons living with their parents. Afterwards, we understand, even a positive prohibition was announced to forbid a father and his sons to share the same home. Without doubt the object in either case was to encourage self-support and individual freedom among the agricultural community in particular, in the hope that it might result in the increase of cultivated land and the progress of farming industry, which were essential to common welfare. Indeed, the poll tax was recommended on the same principle. If the double charge of the *fu* was a stimulus to the division of families, the *fu* itself was a compelling power towards personal aspiration and endeavours. This kind of tax, in the statesman's view, best suited the trend of the times. The Contending States presented an age remarkable for the decline of class distinction and birth privileges on one hand and the advance of individual influence in society on the other. When his reform insisted upon proportioning court ranks to real merits; when it disqualified princes who lacked military record; when it prompted father and sons and brothers to live separately; it was simply helping on the social tendency which was then so much in evidence. And no doubt his poll tax was initiated with the same spirit.

Whether the *fu* of the Ts'in State was from the first a tax paid in money, as was the *suan-fu* of the Han dynasty, remains a question. It is true that money economy was gradually coming forward in the epoch of the Contending States, but then its progress depended on localities. What with varied facilities of commerce and traffic, what with unequal access to materials for coinage, there must have been throughout the country an enormous divergency in this respect. It is even to be doubted whether Ts'in was so advanced in the circulation of money that such a widely-collected tax as capitation might be paid in money. Whether the *fu* as established under by Duke Hsiao was payable in coin or in grain, textiles, or some other staples is, therefore, a matter of speculation.

A brief reference to the *k'ou-fu*, the children's poll tax, will close this small study. That this tax was of later origin than the *suau-fu* is inevitable from the nature of the thing, and so it could not be traced back so early as the 14th year of Duke Hsiao. We have, however, recognized its use by the imperial Ts'in, so its origin must have been some where in the subsequent period of the feudal Ts'in or somewhere within her imperial days, but that

is all we can conjecture about its date. As for its title the phrase “*k'ou-fu*” 口賦 has nothing in itself to suggest a juvenile duty in particular, although it sufficed for the purpose of discrimination from kindred taxes. As we have remarked already, it was presumably on the introduction of this *k'ou-fu* that the old *fu* began to be called, for the sake of distinction, by the more specific and descriptive title, “*suan-fu*.”

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