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Shih Feng in the Tax System of the T'ang China
—A Financial Historical Examination

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Under the T'ang Dynasty of China, imperial family members and meritorious ministers were granted *shih feng* 食封. The *shih feng* was a system under which the grantee (*feng chia* 封家) received the taxes (*tsu* 租, *t'iao* 調 and *yung* 庸) paid by the *k'o ting* 課丁 (*feng ting* 封丁) men of the *k'o hu* 課戶 (*feng hu* 封戶) families living in the designated provinces or counties (*feng ti* 封地), and its amount was counted by the number of the *feng hu*. The taxes from the *feng ti*, or the *feng wu* 封物, were collected by the employee of the *feng chia* despatched there (*feng shih* 封使) in the presence of local officials. Empresses Wu Hou 武后 and Wei Hou 韋后 granted the privilege so indiscriminately that much of the taxes were consumed by individual *feng chia*, straining the government finances. Also the *feng shih*, making use of his *feng chia*'s influence, would frequently behave highhandedly, sometimes illegally exploiting people, causing a great harm to the public. To check such abuses, Emperor Hsüan-tsung 玄宗 forbade the *feng shih* to visit the *feng ti*, and instead made the government collect the taxes for the *feng chia*. He also raised the reduction rate of the *shih feng*, which was hereditary, at the time of inheritance, thereby making it possible to reduce more rapidly the number of the *feng hu* retained by already existing *feng chia*, and at the same time started granting smaller numbers of *feng hu* to newly created *feng chia*. Besides such means intended for a gradual decrease of the total number of *feng hu*, he succeeded in reducing that of *feng ting* by limiting the highest number of *feng ting* in a *feng hu* to three men. Such reforms changed the nature of the *shih feng* system until it was in the T'ien-pao 天寶 years only a pensionary allowance, and the sum expended under this item exceeded not more than a few per cent of the whole yearly income of the government, no more a financial burden as it used to be. Thus the *shih feng* system, which was a carryover from the feudal society of ancient times, was completely changed into a kind of pension under the T'ang Dynasty.