

King Sejong's Deliberative Politics: With Reference to the Process of Tax Reform

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Sejong's reform of the taxation system, which has been identified as one of his most outstanding achievements, was unique not only in terms of the nature of the reforms but the process in which it was carried out as well. This reform was in essence premised on the abolishment of the *sonsil dapheombeop*, which was a taxation system that involved inspectors being dispatched to individual fields in order to assess taxes to be levied based on the amount of crop damage from that year, in favor of the *gongbeop* under which uniform amounts of taxes were assessed based on land fertility and regional productivity. However, even more important than the *gongbeop* itself was the process in which these reforms were carried out. Sejong was able to surprisingly make use of a deliberative process that would last for seventeen years to get even those who had opposed this new system to recognize the necessity for its introduction. This paper attempts to answer the following questions: 1) How did Sejong overcome the opposition of high-ranking officials, who represented the main political force at that time, to his reform efforts? 2) What was Sejong's reasoning for making use of such a comprehensive nationwide public opinion survey, a survey which can arguably be considered as the first of its kind in world history up until that point? 3) Viewed from the standpoint of open and public politics that served as the main political mechanism during the Joseon dynasty, how should we assess the manner in which Sejong aroused public opinion and managed his Confucian deliberative politics? 4) What kind of lessons can today's Korean politicians learn from Sejong's leadership in terms of politics and state management?

Keywords: Statecraft, Confucian deliberative politics, *gongbeop* (貢法), *sonsil dapheombeop* (損實踏驗法), *yeonbun jeonbun* (年分田分)

Introduction

The reign of King Sejong has been classified as belonging to the Joseon dynasty's consolidation period (*suseonggi*, 守成期), or second of the four stages of the cycle of a state commonly used in Eastern philosophy, namely, Foundation-Consolidation-Reform-Shift. The Sejong era was one that saw the advent of a greater level of stability in terms of the mechanisms related to the management of politics and society as the new dynasty moved beyond its chaotic foundation period.

Sejong himself was of the mindset that there were two things that a monarch should not do during such consolidation periods. The first was that the ruler should avoid trying to achieve lofty goals and instead focus on stabilizing the basic political framework put into place by the previous rulers, and then proceed to consolidate public sentiment, "A king who ascends to the throne during the consolidation period should not be fond of pursuing lofty goals and of erecting impressive monuments. All those who become monarchs during such periods should be aware of this reality" (*Sejong sillok* 15/11/19, *musul*).¹

Secondly, he believed that a king who comes to power during such a period should also avoid indulging excessively in parties and other forms of extravagance while ignoring politics. Thus, Sejong emphasized the importance of establishing good politics, while pointing out that a king who came to power at such time should avoid hunting, singing, and womanizing (15/11/19, *musul*). Moreover, as a precautionary tale King Sejong also used the example of a certain king whose indulgences and idleness led to the destruction of his state.

Thus, a king who ascended to the throne during such periods was responsible for the stabilization of the basic framework established during the foundation period, the establishment of the necessary institutions, and the rule of the state in accordance with recognized principles. The complexity of these tasks led many people to argue that the consolidation period was in fact much more difficult to rule than the foundation era (21/04/18, *eulmi*). Sin Gae, the Inspector-General during this period, was of the mindset that as far as the importance of institutions and principles was concerned, there was a need to assure that politics during the consolidation period was conducted in the "right way" (*jeongdo*, 正道). As such,

1. Abbreviated for "the 19th (戊戌) November of 15th Year in An Authentic Record of the King Sejong Era (世宗實錄)."

while the “expeditious way” (*gwondo*, 權道) of conducting politics, in which principles could be adjusted to meet the prevailing conditions, was considered to be virtuous during the foundation period, the “right way,” or usage of unchangeable principles, should be the virtue aspired to during the consolidation period. According to Sin Gae, “It is necessary upon the foundation of a state to employ expeditious measures in order to gain the support of the people and achieve the overarching objectives of the new dynasty; however, during the consolidation period it is more important to follow the ‘right way’ in order to deepen the national roots and assure the future of the state” (14/08/21, *jeongmi*). In other words, the main tasks of a king who ascended to the throne during the consolidation period were to stabilize public sentiment and forge national roots, while abiding by the original spirit upon which the state was founded through the usage of reform rather than revolutionary politics.

This being the case, what kind of reform measures did Sejong, who perceived his era as belonging to the consolidation period and regarded the consolidation of the dynasty through his smooth ascension to the throne as his main task, put into place (15/11/19, *musul*)? This paper attempted to assess the characteristics of King Sejong's leadership by analyzing the process through which one of the main issues to emerge during the second stage of the Joseon dynasty, the *gongbeop* (law of 1444 that graded land tax revenues by land fertility and weather conditions), was established.

For this, I will explain the meaning and the various types of Confucian deliberative politics in the following chapter. And I'll explain the characteristics of the compulsory labor system (*buyeok*, 賦役). Those will, I think, help to understand the debate on the *gongbeop* system. Thereafter, a chronological analysis of the obstacles that emerged during the process of establishing the *gongbeop* and of the manner in which Sejong used his leadership to overcome these impediments was conducted.

Confucian Deliberative Politics and the Taxation System during the Joseon Era

1. The Various Types of Confucian Deliberative Politics during the Sejong Era and their Characteristics

As is well known, one of the overarching characteristics of Joseon politics was

the importance that was placed on publicity. The types of Confucian deliberative politics that is taken a serious view of political publicity can be summarized like followings²:

Joseon, which pursued the goal of establishing a state ruled by Confucian ideology, clearly laid out in the *Gyeongguk daejeon* (National Code, 1485) the role of the prime minister as the main figure in the operation of the government, and the special exemption rights granted to the Remonstrance Bureau officials (Eon-gwan). Moreover, the dynasty also institutionalized, for assuring the fair and prudent policy decision-making, various forms of regular meetings in the presence of the king that were always open to political criticisms.

The main types of Confucian deliberative politics found during the Joseon dynasty can be identified as *jaesang wiim ron* (the theory that power should be vested in the State Councilors) and *gangwan ron* (the theory that a degree of power should be granted to the Remonstrant Officials). Both of these were formed in accordance with Neo-Confucian framework that designed by founders of Joseon such as Jeong Do-jeon.

Meanwhile, the other main type of Confucian deliberative politics was the effect of “*gongnon*” (public opinion) as a political justification basis. In Joseon, the king had to take into consideration the Confucian scholars’ opinions when managing the state affairs. According to Jeong Do-jeon, “the abilities of rulers differ: some are dull, and some bright; some are strong, and some weak.” Therefore, “the prime minister goes along with the ruler’s goodness, but corrects his badness; he presents him with the feasible, but withholds from him the wrong. By so doing, he enables the ruler to enter the realm of the Great Mean” (Jeong Do-jeon, “Jaesangnon”: 7:5a-6a). In other words, the kings were expected to follow “*gongnon*” interpreted by Confucian scholars in the name of “the Great Mean.” Moreover, Neo-Confucian scholars regarded “*gongnon*” as the interpreted guide of policy creating a harmonious relationship between Heaven’s will (天命) and people’s sentiment (民心).³

This can be identified as the main reason why leading Confucian intellectuals and the king himself commonly fell back on “*gongnon*” whenever they sought

2. For more on Confucian deliberative politics in Joseon Dynasty, please refer to Park Hyun-mo (2004).

3. For more on the significance of Confucian deliberative politics in terms of the justification of the Confucian political order, please refer to studies carried out by Yi Sang-ik (2004: 356-375) and Park Hyun-mo (2002: 98-101).

to justify their own behavior or limit the monarch or other officials' actions.⁴

First, the notion of “open and public opinion (公共之論)” was commonly used whenever attempting to justify or oppose a certain action. The Sejong era was no exception as the king and his subjects frequently invoked the notion of *gongnon* when remonstrating an individual or handing out government posts. For example, King Sejong invoked this notion of *gongnon* in connection with the exile of Kim Han-ro (01/12/12, *jeonghae*) and the execution of Jeong An-ji (03/02/22, *eulmyo*). Meanwhile, his subjects also fell back on this notion when demanding that Prince Yangnyeong be punished (10/01/25, *musin*), as did Ha Wi-ji when petitioning the king to have Ko Yak-hae reinstated to a government position on the grounds that this individual had the clear support of the majority of meritorious subjects (22/09/17, *byeongjin*).

Second, the notion of *gongnon* was perceived as one of the important elements of Confucian political ideology (23/11/17, *gyeongjin*). In addition, this *gongnon* also served as an important standard against which all potential national policies were measured. For example, the *gongnon* played an important role at the political level during the period in which a debate emerged over the changing of the Crown Prince at the end of the reign of King Taejong. During this period, two opinions emerged with regards to what constituted the public opinion over this issue. The first such argument, which was raised by Queen Wongyeong and Second State Councilor Han Sang-gyeong, was grounded on the basic law of royal succession. If Crown Prince Yangnyeong, they insisted, couldn't keep the position, Yangnyeong's first son should be appointed to the position. Meanwhile, another camp led by Chief State Councilor Yu Jeong-hyeon and Third State Councilor Bak Eun argued that the most virtuous son should be selected for the position of Crown Prince. According to them, although the first son should be passed over in favor of other sons in the basic law of royal succession, Confucianism also contained an expedient way of conducting politics, that of selecting a virtuous candidate.

During this same period, a group of 15 subjects led by Jo Yeon and Sim On

4. The term *gongnon* was consistently employed by the king and subjects throughout the entire Joseon dynasty. A search for the term *gongnon* on the CD of the Korean version of the *Joseon wangjo sillok* (Annals of the Joseon Dynasty) yields 1,001 such instances. This term was especially in vogue during the period spanning the reigns of King Taejo to King Sunjo. As such, 217 such instances of the usage of the term were found during the reign of King Jungjong, 201 during that of Seonjong, as well as the 129 and 117 respectively during the Seonjo and Sukjong eras.

presented a petition to King Taejong, in which they also argued that “the position of Crown Prince should be bestowed upon the most virtuous member of the royal family” (*Taejong sillok* 18/06/03, *imo*). Shortly thereafter, in accordance with *gongnon*, Prince Chungnyeong became the Crown Prince (*Sejong sillok*, 1st year of King Sejong’s reign, *chongseo*).

Third, Joseon put in place specific mechanisms to facilitate the conducting of these Confucian deliberative politics. Among these were the Royal Lectures during which the Confucian Classics were analyzed and policy-making debates were held; there were also the various channels through which officials from the Remonstrance Bureau and other Confucian scholars could present petitions and their advice to the king which was designed to secure the publicity of politics. King Sejong is himself known to have attended such Royal Lectures on a nearly daily basis for over twenty years, during that time he received a thorough education on the Confucian Classics. Moreover, King Sejong not only allowed officials from the Remonstrance Bureau and other Confucian scholars to present their petitions to him, but also encouraged them to advise and even take him to task whenever necessary. Furthermore, Sejong also restored the state management system (*uijeongbu seosaje*) in which a great degree of power was placed in the hands of the State Councilors on the grounds that this system had been put in place by King Taejo himself (18/04/12, *musin*). Following his restoration of this state management system, Sejong appointed Hwang Hui to oversee government officials as well as handle all government affairs.

Fourth, the king Sejong and his subjects attempted to reflect the Heaven’s will and the people’s sentiment by way of following the *gongnon*. Whenever a natural calamity occurred, all the kings from Taejo onwards perceived this as “a reprimand from Heaven” (天譴, *Taejo sillok*, 01/12/01, *jeongmi*). And they proceeded to review all the actions taken in order to identify any wrong decisions. In addition, the king was expected to “stand in awe of heaven and reflect on his past while accepting the advice that was given him” (*Jeongjong sillok* 01/10/08, *gapjin*). During the fifth year of his reign King Sejong stated, “if the actions of humans impress the earth, then the heavens will also naturally be impressed as well.” And he asked his subjects to criticize the politics and policies in order to stabilize people’s opinion during flood times (05/03/28, *giyu*). The Confucian deliberative politics carried out during the Sejong era were characterized by the fact that all matters related to the management of the state, from government appointments to the reform of the taxation system and national defense affairs, were settled through dialogue between the King and his subjects. In some

instances, the opinion of the general population was even sought before a decision was made (Choe Seung-hui 2002: 179).

To summarize, Sejong and his subjects considered the process of making policy based on *gongnon* to be of great importance. King Sejong himself made effective use of public opinion when it came to his reform of the taxation system, which had a direct influence on people's lives, by bringing about reforms in a manner that could be understood by all members of society. King Sejong's method of reforming the taxation system, which shall be touched on in more detail below, was based on the doing away of the *sonsil dapheombeop* (損實踏驗法, law of on-the-spot crop damage inspection for the purpose of tax reduction or exemption) and replacing it with the *gongbeop* (貢法, equitable and uniform method of taxation). The most important point which must be brought to light, however, is that Sejong only implemented new law with agreement of all his subjects including those who had originally opposed such a reform, and implemented it in a three-stage process that took seventeen years to complete (1427-1444).

2. The *Jo-Yong-Jo* Taxation System Related to the Procurement of Military Expenditures and the Problems Associated with the *sonsil dapheombeop*

Let us now look at the tax collection system that was in place at the beginning of the Joseon dynasty and the problems associated with it. As a complete panorama of the taxation system is beyond the scope of this paper,⁵ the focus will be placed on those laws which were directly related to the reforms undertaken by Sejong (Kim Tae-young 1983).

The financial system in place at the beginning of the dynasty was based on the *jo-yong-jo* taxation system, which was adopted from the Tang dynasty and began to be put in place during the Goryeo dynasty. As such, the expenditures needed to operate the nation's military were collected through the same kind of land tax (*jo*, 租), labor service tax (*yong*, 庸), and a household tax (*jo*, 調) (28/04/30, *jeongmyo*) (Jeong Do-jeon, "Taxation": 254-255). However, by the end of the Goryeo dynasty the state's ability to collect the land tax, which

5. For more on the land and taxation system during at the beginning of Joseon, please refer to Yi Gyeong-sik (1986; 1998).

accounted for the majority of the state's finances, gradually decreased as a result of the chaotic land tax system. The fact that this situation facilitated the ability of the rich to grab more and more land away from the poorer segments of society led to a situation in which the state found itself with fewer and fewer sources from which to collect taxes, thus throwing the nation's finances into disarray (Jeong Do-jeon, "Accounting": 251; "Taxation": 255). Upon his ascension to the throne, Taejo Yi Seong-gye, who made the reform of the private land system his main administrative goal, attempted to nationalize all land and parcel it out equally amongst the people. However, the opposition of the ruling cliques to any such attempts forced King Taejo to abandon this goal before seeing it through to fruition (Jeong Do-jeon, "Accounting": 252).

The unstable nature of the tax collection system at the beginning of the Joseon dynasty was directly related to the various efforts which were undertaken to reform the private land system. As such, the collection of land tax continued to be unstable amidst the clash between the Dynasty founders' concept of land, which was based on the notion that since all lands were owned by the crown, then all arable land was naturally also the possession of the government,⁶ and the fact was that a majority of the land had already become privatized under the ownership of large landowners.

While the *sonsil dapheombeop* was implemented in 1401 (1st year of King Taejong's reign), the land tax system remained for the most part unstable. This *sonsil dapheombeop* was a mechanism through which various degrees of tax exemptions were granted in accordance with the level of crop damage, a level that was based on a scale of 1/10.⁷ While on the surface this system appeared to be ideal, the reality was that in most cases the inspector dispatched to assess the public lands proceeded to exploit the peasants. Moreover, in the case of private lands as well, there were very few cases in which truthful estimations were made. In addition, as the inspectors also levied additional taxes on the peasantry

6. 田在於官而授之民 民之所耕者 皆其所授之田 (Jeong Do-jeon, "Accounting": 252).

7. This law assessed the quality of the harvest based on a 10-point scale such that when damage done to farmers' crops corresponded with the first level on this scale, these particular farmers' would receive a tax exemption prescribed for that particular level. Farmers whose crops were found to belong to the eighth level onwards were exempt from having to pay any taxes. In the case of public lands, the degree of damage was assessed by a government inspector; meanwhile, in the case of private lands, the landowners themselves were responsible for inspecting the degree of damage to crops and then presenting a report to the government.

such as service taxes, the peasants often had to pay more than the amount they were originally assessed:

King Taejong...based on the taxation law which prevailed during the Zhou dynasty, under which government officials traveled from field to field to evaluate the crop situation and assess the necessary taxes, established and implemented the *suseon geupsonbeop*. (隨損給損法)
 ... However, as the inspectors were for the most low-level clerks...as they were unfair when assessing the degree of damage or fruition, the peasants had to spend much of their time currying their favor, while receiving very little in terms of benefits from this law. This issue has caused many problems over the last few years. (12/08/10, *muin*)

As such, the *sonsil dapheombeop*, which was based on the assessment of one-tenth of the crop yield but actually calculated the amount of tax to be paid based on the degree of crop damage, actually placed a heavier burden on the peasants due to the inspectors' arbitrary assessments and local government functionaries' (*ajeon*) exploitative practices (00/08/17, *gabo*), which in turn also reduced the actual amount of taxes collected (12/08/10, *muin*). Thus, calls for the introduction of a new taxation system under which the taxes were to be assessed using more objective standards, namely the *gongbeop*, began to increasingly appear.

The Taxation Reform Process and the Leadership Exercised in Forming Public Opinion

1. The First Phase of the Debate over the *Gongbeop* and the Survey: The Initial Stage of the Reform of the Tax System

King Sejong, as ascending the throne, was already well aware of the problems associated with the *sonsil dapheombeop*, he immediately set about seeking out ways of resolving these inconsistencies. The new taxation system implemented by Sejong, the *gongbeop*, was a legal mechanism under which a certain amount of taxes were collected in accordance with the crop yield for those selected years (28/04/30, *jeongmyo*). Such a fixed-rate taxation system, King Sejong believed, would increase the national treasury while simultaneously decreasing the burden of the peasantry (18/10/05, *jeongmyo*). Immediately upon his ascension to the

throne, Sejong expressed his support for the Ministry of Revenue's belief that it was very difficult for the governors and inspectors to actually carry out an assessment of crop damage (00/08/17, *gabo*). In order to curtail the low-level officials' practice of exploiting the peasantry, King Sejong began, from the third year of his reign onwards, to force inspectors to allow peasants to include their own assessment of the actual crop yield in official reports submitted to the government (03/09/07, *jeongmyo*). In addition, during the ninth year of his reign, Sejong demanded that measures be drawn up to reform the land tax system:

When it comes to politics, kings have since time immemorial implemented institutions that were in keeping with their era ... the key element of good governance is a ruler's love for his people. This love is expressed through the kinds of legal institutions that the ruler puts into place. As you know, in the recent times, the land and household tax have become the most important laws for the people. In the case of the land tax, the government selects inspectors and then proceeds to dispatch them to each province in order to investigate the degree of crop damage so that a proper assessment of taxes to be levied can be made. However, these inspectors have failed to abide by my instructions and have disregarded the need to take into account my people's suffering. This kind of practice has greatly vexed me ... What kind of measures should be put into place in order to correct these evil practices by introducing the *gongbeop*? ... I want to hear from all of you. I intend to listen to all of your opinions and then proceed to adopt the wisest course of action. (09/03/16, *gapjin*)

The above-mentioned quote, which was a part of the questions found on the civil service examination, makes it clear that Sejong regarded the establishment of an equitable method of taxation as an example of the good politics that a ruler should attempt to bring about. Sejong, while pointing out the problems associated with the *sonsil dapheombeop*, also introduced reasons why the *gongbeop* was needed. "Currently, the investigation of the actual degree of crop damage ... is dependent on the mood which the inspectors are in on that particular day, and the people are the ones who must bear the brunt of this problem." Therefore, King Sejong thought that the establishment of a *gongbeop* system, which was based on the application of a flat amount assessed in accordance with the taxes having been levied over the previous few years (09/03/16, *gapjin*), would be an important ingredient of benevolent statecraft. Thus, this *gongbeop* was charac-

terized by the fact that the amount of taxes to be levied was based on the average amount assessed over the previous years (18/10/05, *jeongmyo*, 19/07/09, *jeongyu*) and the actual crop yield for that selected year. In addition, King designed to be classified the lands by province: the lands in Gyeongsang, Jeolla, and Chungcheong provinces were belonged to the first category, those in Gyeonggi, Gangwon, and Hwanghae to the second, and Hamgil and Pyeongan to the third. Thereafter, each of these lands was once again separated into three levels based on the degree of fertility. As such, nine different classification standards were created (18/10/05, *jeongmyo*).

However, as Sejong himself pointed out (18/10/05, *jeongmyo*; 19/07/09, *jeongyu*), “several debates were raised” within the government and among the peasantry with regards to the implementation of this *gongbeop*. This assertion is clearly supported by the fact that the debate over this issue lasted seventeen years. These discussions over the implementation of the *gongbeop* began in earnest in 1427 (9th year of King Sejong's reign) and were completed with the adoption of the final version of the *gongbeop*, the *jeonbun yeonbunbeop* (田分年分法), in 1444 (26th year of King Sejong's reign).

During this seventeen-year period, Sejong conducted a public opinion survey (1st stage) and then instructed government officials to report the main reasons given by those who supported the *gongbeop*, as well as by those who opposed it. Sejong, the next phase, set about the debate on tax reform through meetings in the presence of the king (2nd stage). The King instructed high-ranking government officials such as the state councilors and other subjects to hold a debate over the ideal measures that should be employed in order to implement this *gongbeop* system. Once everyone was in agreement, including those who would suffer heavy losses by introduction of a new law, Sejong proceeded with the actual implementation of the *gongbeop* (3rd stage). This long drawn out debate over the introduction of the *gongbeop* can be summarized as follows.

As mentioned above, the first stage involved the conducting of a public opinion survey. Sejong, who as seen above gave the question in the civil service examination over the *gongbeop*, instructed Hwang Hui (1363-1452) the following year (1428, 10th year of King Sejong's reign) to commence a dialogue on *gongbeop* with the main officials. For his part, Hwang Hui, after discussing this law with them, suggested:

In order to implement this *gongbeop*, we should first begin to fix the basic format: the number of *mal* (colloquial term for *du*, 1/15 of a *seom*)

for every *bu* (1/100 *gyeol*). Thereafter, the degree of damage to the crops should be investigated at the village level during the harvest period, with this damage classified in three different categories, and the land tax levied accordingly. (10/01/16, *gihae*)

As such, Hwang argued that the *gongbeop* should be introduced only in part while keeping the existing *sonsil dapheombeop* in place. However, Hwang's suggestion did not meet the expectations of Sejong who believed that the *gongbeop* should be implemented in its entirety.

In November 1429, 22 months after his above-mentioned meeting with Hwang, Sejong once again raised the *gongbeop* issue. On this occasion, Sejong once again took issue with the "evil nature" of the *sonsil dapheombeop*, as follows:

Although we have already held discussions on the subject of how to implement the *gongbeop*, we have yet to come up with desirable measures to do so. As our population grows and the amount of available land dwindles, the people's quality of life is sadly getting worse day by day. The establishment of this *gongbeop* system will not only help improve our people's lot, but provide us with more financial freedom. (11/11/16 *muo*)

Sejong then instructed the Ministry of Revenue to investigate the people's ideas of the *gongbeop* system. Four months after Sejong's instructions, in a report submitted in March 1430, the Ministry of Revenue raised the issues of the abuses of the *sonsil dapheombeop*. Minister Ahn Sun, while failing to make any mention of Sejong's suggestion that investigations of how the peasantry felt about the new law, argued that the *gongbeop* should be implemented:

When the time comes every year to inspect the degree of crop damage ... the inspectors and low-level clerks do not exercise proper standards ... cunning local civil functionaries resort to all kinds of deception. Therefore, the amount of taxes levied from the peasantry is not uniform, with large amounts levied in some cases and none in others. Moreover, several other evil practices have crept into the system, such as the high cost that peasants must incur to treat the inspectors. Thus, from now on, taxes should be levied in accordance with the *gongbeop* so that ten *mal*

are collected for every *gyeol* (a constant measure of crop yield produced by an area that varied from 2.2 to 9.0 acres depending on the fertility of the land). However, in the case of Pyeongan and Hamgil, where the land is comparatively less fertile, approximately 7 *mal* should be collected from every *gyeo*. (12/03/05, *eulsa*)

However, Sejong, still unsatisfied with what was being proposed, instructed his people to conduct a comprehensive public opinion survey that would encompass everyone from high-ranking officials all the way down to the common peasant. Moreover, he instructed government officials to engage in in-depth discussions regarding the implementation of the *gongbeop* system. As such, Sejong instructed again as following: “ask all those in the government, the six ministries, every government official in Seoul, as well as local governors and government officials, all the way to the smallholding peasants what their opinion is about the implementation of the *gongbeop*” (12/03/05, *eulsa*) (the comprehensive public opinion survey: the 1st stage of the tax reform process).

2. The First Deliberation of Government Officials on the Gongbeop: The 2nd Stage of the Tax Reform Process

The second stage of the tax reform process involved the deliberations carried out by government officials. The Minister of Revenue Ahn Sun, at the time nationwide survey was coming to an end, reported the outline to King Sejong:

According to the survey of Gyeongsang province, there are the more people who support the new *gongbeop* system than those who oppose it. Meanwhile, we found much opposition to this system in Hamgil, Pyeongan, Hwanghae, and Gangwon.

As such, with the exception of the southern provinces of Jeolla and Gyeongsang, where the great majority of fertile land was situated, the remainder of the country was opposed to this new system. King Sejong responded to the report as follows:

If the people are not in favor of this new system, then how can I implement it? However, I am very worried about the fact that the inspectors have lost their fairness in assessing the degree of crop damage, and the

cunning petty town functionaries have resorted to treachery to protect the rich, while further burdening the poor. As such, as soon as the results of the survey come in, let the government officials begin to deliberate on the implementation of the *gongbeop* system as well as on means of protecting our people from the abuses of the *sonsil dapheombeop*. (12/07/05, *gyemyo*)

King Sejong, then, instructed the government officials, after reading the results of the survey, to submit their opinions upon the implementation of the *gongbeop* system to the king. (2nd stage of tax reform: the deliberations of government officials).

The survey results published a month later showed that nationwide, 98,657 came out in support of the new taxation system, while 74,149 opposed it. This outcome was in large part the result of the overwhelming support for the tax system in the more productive southern provinces, where peasants perceived that this fixed rate taxation system would be more advantageous to them. In the case of Hamgil and Pyeongan, where land productivity was much lower, the people opposed this system by a margin of 35,912 to 1,410. Conversely, in the case of Gyeongsang and Jeolla the margin in favor of this new system was a whopping 65,864 to 664. In this regard, the results of the survey conducted on present and previous government officials in the capital area are quite telling. Amongst the officials who were below the 3rd rank (*pum* 品), support for the new system prevailed with 702 in favor and 510 against; meanwhile, higher ranking officials such as Song Geo-sin, Hwang Hui and Maeng Sa-seong came out against the proposed law. Let us now look at the reasons why such individuals as Second State Councilor Hwang Hui and Third State Councilor Maeng Sa-seong opposed this *gongbeop*:

According to the Confucian Classics, while the *jobeop* is the best land tax system possible, the *gongbeop* is the worst. The *sonsil dapheombeop* has been the main land system in place since the foundation of the dynasty. This law is so full of virtue and has been applied seamlessly from generation to generation. Such a good law should not be changed on a whim ... Those who possess fertile land usually belong to the rich and powerful class, while those who possess infertile land belong to the lower classes. Thus, the rich will benefit from the implementation of the *gongbeop*, while the poor will find their lot even more difficult to bear. (12/08/10, *muin*)

These high-ranking officials' opposition to the implementation of the *gongbeop* was based on the theory regarding the impropriety of this system developed by Chinese scholar Longzi (龍子).⁸ These officials argued convincingly that those who would suffer the most from the implementation of the *gongbeop* system were the poorest segments of society.

On the other hand, those who supported the implementation of the *gongbeop* system pointed to the abuses associated with the application of the *sonsil dapheombeop*. These peoples argued that the *gongbeop* should be introduced in order to do away with the long endured sufferings of the people and to increase the state treasury. However, this group was of the mindset that the *gongbeop* should be introduced in conjunction with the *sonsil dapheombeop* and applied solely to limited areas. For example Yi Heup, the governor of Seongju, argued that, "In order to recover the government's current shortage of financial resources, the *gongbeop* should be implemented on a temporary basis for a few years in one or two villages. However, an assessment of the quality of the land in those areas must first be carried out" (12/08/10, *muin*). For his part, Ahn Su-san of Seoul argued that the *gongbeop* and *sonsil dapheombeop* should be simultaneously implemented:

Given the current circumstances, I think that the *gongbeop* should be implemented. The debate amongst the people showed that the peasants who live in plain areas, who have heretofore had to pay significant amounts of taxes, are in favor of the implementation of the *gongbeop*; meanwhile, those who live in mountainous areas, who have only paid small amounts of taxes to this point, are opposed to this system. These results reflect the people's insatiable greed. In order to rule the state in a proper manner, public sentiment should be abided by. For example, while the *gongbeop* system put in place by the Xia dynasty was based on the individual characteristics of the land of that particular country, the taxation system of the nine states (九州) was set up in an improper manner. Therefore, I implore your majesty to apply the *gongbeop* to those areas in

8. "Longzi (龍子) stated that the *jobeop* was the best land tax system possible, while the *gongbeop* was the worst. The 'gong' in *gongbeop* refers to the application of regular standards with which to assess taxes that are based on the average of the amounts paid in previous years. Thus, while in good harvests... Small amounts are levied, during bad harvests ... the same amounts must be collected." *Book of Mencius*, 滕文公上 3.

favor of it, while allowing those that oppose it to continue to live under the *sonsil dapheombeop*. (12/08/10, *muin*)

Thus, those who lived in the fertile plains welcomed the introduction of the *gongbeop* system because they believed that it would result in lower taxes being assessed. On the other hand, those who resided in mountainous areas believed that this system would result in higher taxes being levied and as such opposed its introduction. As An Su-san pointed out, the great majority of Gyeongsang people supported the introduction of the *gongbeop* system, with 36,262 people, including 55 local chiefs, voting in favor of this system, while 377 people, including 16 local chiefs, opposed it. Conversely, in Pyeongan only 1,326 people, including 6 local chiefs, supported the *gongbeop* while 28,474, including the governor Jo Jong-saeng and 35 local chiefs, opposed it. Meanwhile in Jeolla, 29,505 people, including 42 local chiefs, came out in support of this system, while 257 people, including Governor Sin Gae and his assistant Kim Chi-myong, expressed their opposition to the proposal. Finally, in Hwanghae, 4,454 supported the system, including 17 local chiefs, while 15,601 people, of which 17 were local chiefs, voiced their opposition to the *gongbeop* (12/08/10, *muin*).

Despite the fact that the majority of the people supported the implementation of this system, Sejong decided to put off the final decision indefinitely. While many reasons for this decision can be identified, the most salient of these was the fact that Sejong himself was unwilling to push these significant reforms through changing the Law made by the Royal Ancestors (18/02/23, *gimi*). Moreover, the objection of high-ranking officials such as Hwang Hui also had a significant influence on Sejong's decision. The position of the group that supported the *gongbeop*, which was exemplified by their suggestion that the law be only partially applied or implemented in conjunction with the existing *sonsil dapheombeop*, was not as strong as that of those who opposed it. However, it is my opinion that the primary cause of Sejong's decision to postpone the implementation of the *gongbeop* was the conflicts that emerged between those policymakers who were responsible for actually carrying out the necessary reforms. This assertion is supported by the following passage taken from Sejong's memoirs:

I was strongly in favor of implementing the *gongbeop*... I asked all government officials as well as the common people about the implementation of this *gongbeop* system and the majority of them came out in support of such a move. However, the debate within the government has

been disrupted severely, and as such a few years have already passed since I decided to delay the final implementation of the system.
(18/10/05, *jeongmyo*)

Thus, it would have been too hard for King to execute the new law over the objections of the high-ranking officials.

As a result, the debate over the *gongbeop* remained at the discussion level even after a nationwide survey on the subject had been conducted (the first stage of the debate over the *gongbeop*). Thereafter, another six years would pass before a second round of debate on the issue would commence, which itself lasted another two years (the second stage of the debate over the *gongbeop*), with the actual implementation of the law delayed for another six years.

Continued Deliberation on the *Gongbeop* and the Reaching of a Decision

1. Royal Conferences and the Establishment of the General Directorate for the Determination of Taxes: The 3rd Stage of Tax Reform

Although the majority of the population came out in favor of the adoption of the *gongbeop* system, the final decision on its implementation was delayed as a result of the significant degree of opposition emanating from high-ranking officials. King Sejong relaunched the debate in 1436 (18th year of King Sejong's reign). Sejong argued that the state was in financial difficulties due to *sonsil dapheombeop*. Despite of the reality, the government officials, King said, continued to stick to their own arguments, thus making it impossible for an agreement in the issue. Sejong then suggested in a roundabout way to set about deliberation on the *gongbeop*.

The Inspector General Yi Suk-chi and Associate Councilor Sin Gae responded to this query as follows: "Your majesty is absolutely correct. As the evil practices associated with the *sonsil dapheombeop* have become even more widespread, the time has come to implement the *gongbeop*." Once again raising the need to introduce the *gongbeop* Sejong argued:

As I was ignorant of world affairs, I could not proceed to imprudently

change the laws implemented by my royal ancestors. As a result, I have been up to this point unable to implement the *gongbeop*. However, as the abuses of the existing system have become so widespread, I propose that we introduce the *gongbeop* system on a trial basis for a one or two year period. (18/02/23, *gimi*)

To tell the truth, the government had attempted, during this interval, to minimize the abuses of the *sonsil dapheombeop* such as the way to select the fair inspectors(12/08/21, *gichuk*), to resolve the sufferings of peasants having to treat the visiting inspectors(12/10/01, *mujin*), and to make the standards for assessing the inspectors' work duties carried(12/10/10, *jeongchuk*).

However in spite of the attempts, Yi Suk-chi's comments regarding the growing abuses of the *sonsil dapheombeop* show that by this point this law was no longer applicable. Under these circumstances, Sejong demanded that government officials conduct discussions and set about establishing an organization that would be responsible for the implementation of the *gongbeop* system. In other words, Sejong ordered his officials to hold discussions on the implementation of the *gongbeop* and prepare measures to deal with any potential negative side effects of the implementation of this law. Meanwhile, he also instructed to establish the temporary organization (General Directorate the Determination of Taxes, *gongbeopjeop sangjeongso*) and the related laws (*gongbeop jeolmok*) for overseeing the process of bringing about tax reform.

First, let us look at the debate over the *gongbeop* that took place during the Royal Conferences. Three months after the second round of the debate over the *gongbeop* commenced, Sejong summoned Chief State Councilor Hwang Hui and instructed him to begin discussions as to whether this system should be implemented or not (3rd stage: deliberations at the Royal Conferences). During one of these conferences, Hwang Hui raised the problems associated with the practice of categorizing land on a province-wide basis, "As each province can be broken down into two sub-regions and each village exhibits different qualities of land, a uniform taxation rate is difficult to implement in actuality. Therefore, the land tax should be based on the latest land survey and assessed at the village level in accordance with the degree of crop loss for the previous year" (18/05/21, *byeongsul*). As such, unlike the position of six years before, when he had argued that as the *sonsil dapheombeop* was a virtuous law, there was a change in Hwang's words. Thus, Hwang Hui was now in essence arguing that the *gongbeop* should be implemented based on the land survey and the degree of crop

damage for the previous year, with the appropriate taxes assessed at the village level.

What led these high-ranking officials to change their positions and accept the implementation of the *gongbeop*? This change of heart was in all likelihood the result of the following four factors: the increasing abuses of the *sonsil dapheombeop*, the growing financial difficulties of the government, King Sejong's consistent stance on this issue, and above all the countermeasures prepared by government officials for implementing the *gongbeop*. Sejong responded to Hwang's suggestion by stating, "As this is a matter of the utmost importance, there is a need to proceed carefully. Thus, let us discuss it again tomorrow." The next day Hwang and other subjects presented the following new proposal to Sejong:

Lands should be separated by province, with the lands in Gyeongsang, Jeolla, and Chungcheong provinces classified as belonging to the first category, those in Gyeonggi, Gangwon, and Hwanghae to the second, and Hamgil and Pyeongan to the third. Thereafter, in accordance with the land survey, each of these lands should once again be separated into three levels based on the degree of fertility. Thereafter, the scale of the taxes to be levied should be based on the actual crop damage for the previous year. (18/05/22, *jeonghae*)

Sejong accepted their suggestion and ordered that the related laws (*gongbeop jeolmok*) be drawn up.

Second, let us now look at the establishment of the organization responsible for the detailed measures to be put into effect. In accordance with the newly established *gongbeop jeolmok*, King Sejong ordered that the General Directorate for the Determination of Taxes (*gongbeopjeop sangjeongso*) be set up (18/06/15, *gimyŏ*) and that detailed measures pertaining to the establishment of the *gongbeop* be established.⁹ The Ministry of Revenue suggested that a uniform taxation law should be established in accordance with the amounts of taxes levied over the

9. Sejong made effective use of taskforce teams such as the General Directorate for the Determination of Taxes and the General Directorate for the Determination of the Land System. Moreover, he also allowed low-level officials to take part in these taskforces to assure that the original intention of this new tax system was not in any way distorted.

last few years, with the actual amount of taxes levied based on the category to which each province belonged and the quality of that particular piece of land. Thus, the ministry proposed to set up nine categories of land that would range from level 1 of category 1 to level 3 of category 3, with the actual amount of tax charged ranging anywhere from 12 to 20 *du* (18/10/05, *jeongmyo*).

However, there remained some individuals who were adamantly opposed to the implementation of the *gongbeop* system. Those who were dissatisfied with the method of categorizing land argued that the *gongbeop* system was unfair. They presented a petition to the king that the old system should be put back in place at once (18/06/19, *gapsin*).

Therefore, Sejong once again ordered his subjects to hold discussions on the manner in which the *gongbeop* should be established. In this instance, Sejong, while expressing his opinion on the *gongbeop*, instructed his subjects to draw up the concrete measures:

As the land system had all but collapsed during the final stages of the Goryeo dynasty, the first action our King Taejo took upon his ascension to the throne was to reform the land system and set standards for the amount of taxes which should be levied ... I have always been of the opinion that the *gongbeop* should be established. I have also wanted to do away with the evil practices associated with the *sonsil dapheombeop*. Therefore, I conducted a public survey opinion that included everyone from the highest-ranking government officials to smallholding peasants. The results of this survey showed that a majority of the people was in favor of the implementation of this system. I then realized what my people wanted. However, because of the various opinions that prevailed amongst the main policymakers, I decided to delay the implementation of this system for a few years ... The Ministry of Revenue should, taking into consideration not only the law that we adopt will be in place for many generations to come but also the taxation systems which previous kingdoms adopted, set about developing detailed measures to implement this *gongbeop*. (18/10/05, *jeongmyo*)

In response, the Ministry of Revenue introduced a nine-level taxation law, while arguing that the implementation of the *gongbeop* would provide benefits to the government and common people, as well as help to restore the virtuous system which existed in the past.

Once this law is established, the people will be able to know how much taxes they are supposed to pay in advance and prepare accordingly. This kind of taxation system can be expected to last forever and to help government officials avoid having to waste their time unnecessarily. While some complaints might emerge in years where the harvest is not as good as expected, the people will be able to compensate for this during good harvests. In addition, by permanently doing away with the evil practices associated with the current system, which have caused the people so much anguish, we will be able to increase the benefits that our people enjoy. As such, under the current circumstances, this *gongbeop* system is deemed to be the most appropriate option. This system is believed to provide increased benefits to the government and general population alike, and to be in accordance with the *gongbeop* system that was implemented in ancient times. Therefore, we implore your majesty to implement this system on a trial basis for a period of one to two years. (18/10/05, *jeongmyo*)

In the following regards, the Ministry of Revenue's suggestion, which was that of introducing a *gongbeop* system that would provide benefits to not only the government but the people as well, possessed its own persuasive power: First, as this uniform taxation law would allow the people to know in advance how much tax they were expected to pay, the government would be able to save on human resources and related costs; second, as the peasants would be able to pay the same amount of tax in good harvest years as well, they would be able to supplement any losses which might be accrued in years where poor harvests occurred; third, and most importantly, this new system would make it possible to do away with the evil practices associated with the *sonsil dapheombeop* once and for all. However, Sejong's careful nature and a bad harvest that was recorded that year resulted in the nationwide implementation of the *gongbeop* once again being delayed. In this regard, Sejong claimed, "The reason why I want to implement the *gongbeop* system is to facilitate people's lives. However, given the poor nature of this year's harvest, I am very worried that the people will respond negatively if we decide to implement this system immediately. Therefore, I have decided to implement the new system solely in Gyeongsang and Jeolla, while delaying its implementation elsewhere" (19/08/07, *gapja*). However, the governor of Gyeongsang, which along with Jeolla was one of the two provinces in which the *gongbeop* was to be implemented immediately, suggested that the bad harvest affecting his region should be taken into consideration, and that the

implementation of the *gongbeop* had to be delayed in this area as well (19/08/22, *gimyŏ*). As a result, even this partial implementation of the *gongbeop* was delayed. The justification for the implementation of the *gongbeop* and Sejong's own attitude towards this matter are clearly evident in following conversation between the Chief Royal Secretary Sin In-son and King Sejong:

Sin In-son: The current version of the *gongbeop* can easily be justified as a result of the fact that: first, it is rooted in the Confucian Classics; second, it is in keeping with the needs of the times; and third, this system was established through a dialogue amongst the meritorious subjects. However, although this year's harvest has been good in a few provinces, there are many regions where it has failed to meet expectations. As a result of the poor harvests that have been recorded over the last few years, the people's reserves have all but been used up. Thus, I am very worried that the people would respond extremely negatively if we were to implement the *gongbeop* at this time. I have heard that public sentiment is poor even in Seoul and that the people do not like this new system, with some people even voicing their concerns directly to the government. This law is good for the people when the harvest is good, but not so when it is not. Thus, I implore you to refrain from implementing the *gongbeop* in this period of poor harvests and to wait for a year in which a good harvest is recorded to introduce this system.

Sejong: I agree with you. However, as the decision to partially implement the *gongbeop* has already been made, it is very difficult for me to change it. Nevertheless, I am very worried that if we apply the new *gongbeop* system immediately, the people may begin to leave their villages, and that some may even lose their lives... However, this is a decision that has been reached not by me alone but rather in conjunction with my meritorious subjects. Thus, this issue must first be raised with the officials directly concerned with the implementation of the *gongbeop*.

Hwang Hui: I implore your majesty to collect the taxes this year based on the existing system rather than the proposed new one. Please dispatch the inspectors to local areas and instruct them to, in accordance with amount of crop damage, adjust the amount of taxes to be paid downwards.

Sin Gae: We cannot change decisions that have already been made in such a cavalier manner. I implore your majesty to limit his dispatch of inspectors to the most affected areas and to decrease the taxes in these areas accordingly.

Sejong: As the government officials responsible for the implementation of this system have failed to reach a consensus, I am ordering the government and the Six Ministries to come together and discuss these matters and then submit a report of these deliberations to me. (19/08/27, *gapsin*)

As Sin In-son pointed out, the current version of the *gongbeop* could easily be justified as a result of the fact that it was rooted in the Confucian Classics, it was in keeping with the needs of the times, and it was established through a dialogue amongst the meritorious subjects. Nevertheless, worries emerged that the peasants had suffered a poor harvest and could be adversely affected by the implementation of this new system. As such, Sejong expressed his support for the positions advanced by Sin In-son and Hwang Hui, who argued that the existing tax system should continue to be applied rather than introduce a new system, as well as with Sin Gae's assertion that it was unwise to change a decision that had already been made in such a cavalier manner.

The debate over the implementation of the *gongbeop* continued into the next day, at which time Choe Sa-gang argued that the government should put the *gongbeop* into place immediately, while Kwon Je stressed that this system should be done away with once and for all; meanwhile, No Han and Hwang Bo-in claimed that a temporary delay in the implementation of this system should be brought about (19/08/28, *eulyu*). In the end, Sejong sided with the proposal put forward by No Han and Hwang Bo-in:

The *gongbeop* was established as a result of a process that involved studying the Confucian Classics, a thorough analysis of the current circumstances, and holding in-depth discussions with the meritorious subjects. The original objective of this *gongbeop* was to improve the basic lot of our people. My lack of virtue has made it such that although I have been on the throne for twenty years, not one of these has been blessed with a plentiful harvest. I am also incapable of promising that this situation will change in the future. Thus, I find myself unable to order the implementation of this *gongbeop* at this time. However, as the decision to

implement this new system has already been announced, there is a possibility that this law will be put into effect in the future. For these reasons, I order that the suggestions made by Hwang Hui be carried out at once. I am thus instructing you to repeal the implementation of the *gongbeop* nationwide and to restore the previous system in order to improve our people's lives. (19/08/28, *eulyu*)

Sejong's comment that this law might be put into effect in the future is clear evidence of his flexible attitude towards the implementation of laws and institutions and the importance he placed on the people's welfare.

2. Final Discussions and the Implementation of the *Gongbeop* at the Regional Level

Let us now turn to the third and concluding stage, namely the final deliberations and the actual implementation of the *gongbeop* at the regional level. The *gongbeop*, whose implementation had been delayed yet again, was raised once more the next year, 1438 (20th year of King Sejong's reign). In this regard, Sejong argued, "Although the *gongbeop* has not been implemented at this time, someone may very well decide to do so in the future. However, given the fact that the basic structure of this system has already been established and the general public has responded to it in a positive manner, I can no longer allow its implementation to be delayed any further." Thus, Sejong was in essence claiming that as the public was already well acquainted with this new system and this year, unlike the previous ones, had seen an appropriate amount of rainfall, the *gongbeop* should be established at once.

Sejong ordered that a second comprehensive public opinion survey be conducted in order to avoid any potential conflict between those who favored the system and those who did not, saying, "I have heard that many people in the Gyeongsang and Jeolla regions support the introduction of the *gongbeop* system; as such, why don't we conduct another survey and introduce the system in these provinces if we find that two-thirds of the local population do in fact support its introduction." Hwang Hui, who objected to Sejong's suggestion that a survey be carried out in the Jeolla and Gyeongsang provinces, argued that the King should begin by implementing the *gongbeop* system in Gangwon and Hwanghae, and if the results proved to be favorable, then it could be applied to the three southern provinces of Chungcheong, Jeolla, and Gyeongsang. For his

part, Sin In-seon also expressed his opposition to the conducting of a limited survey on the grounds that, "Some time will be needed to reestablish stability once the famine has ended. If we dispatch government inspectors to carry out such a survey of public opinion, this will only result in upsetting the people." Meanwhile, Sim Do-won argued such a survey would find a majority of the people opposed to the introduction of this system, saying, "Human nature is such that change is feared; thus, if your majesty orders a survey to be conducted in Jeolla and Gyeongsang, even those who privately support the introduction of the *gongbeop* system will vote against in order to follow popular opinion" (20/07/10, *imjin*).

Sejong's suggestion that a second survey be carried out was dropped as a result of the subjects' opposition to such an undertaking. The next day, Sejong summoned Sim Do-won, An Sun, Sin Gae and U Seung-beom, the officials responsible for the taxation system who supported the introduction of the *gongbeop* system, to take part in the Royal Conferences. During these conferences, the four suggested that as public support for the implementation of the *gongbeop* system had already been secured, the system should be put into place beginning in Jeolla and Gyeongsang. On this occasion, An Sun and U Seung-beom vehemently argued that, "A person who attempts to carry out a monumental undertaking should not get bogged down in lengthy discussions with numerous individuals, as such, we implore your majesty to simply order that the *gongbeop* system be implemented in the Jeolla and Gyeongsang areas." Subsequently, the decision was taken to in fact implement this system in these areas on a trial basis (20/07/11, *gyesa*).

Naturally, certain difficulties emerged with regards to the actual implementation of this system. First and foremost, a massive flood caused by the overflowing of the Nakdong River had the effect of turning a great majority of the local people in these areas against the proposed *gongbeop* system. Jo Seo-gang, the governor of Gyeongsang, conducted an investigation of the affected areas and petitioned the government to have these exempted from taxes. In response to this new outbreak of criticism about the *gongbeop* system, Sejong dispatched inspectors to the affected areas and traveled to the village of Jangdan in Gyeonggi to witness firsthand the damage which had been done to the crops (20/10/12, *gyehae*). Sejong admonished those government officials who criticized his *gongbeop* system on the grounds that it would only make the rich richer and the poor poorer and result in increasing the people's grievances towards the government as follows: "I am doing my utmost to bring this monumental

task to fruition; however, you are doing all that can be done to prevent me from doing so” (21/07/21, *jeongmyo*). As a result, the *gongbeop* system was implemented on a trial basis in the Jeolla, Gyeongsang, and Chungcheong areas in July 1441 (23/07/07, *sinchuk*). Naturally, the criticism of this *gongbeop* system continued after its implementation. For example, Choe Man-ri argued that as Choe Yun-deok’s conquest of the Jurchens in 1433 had resulted in emptying the government’s treasury, the latter decided to implement the *gongbeop* system in order to compensate for this shortage of funds (23/11/14). Nevertheless, the *gongbeop* system was for the most part well received. Following his inspection of the people’s reaction to the *gongbeop*, O Chi-seon reported back to the King that while the initial reaction to the *gongbeop* had not been that great, it became increasingly positive as the trial period wore on (24/07/27/ *eulyu*). Meanwhile, Sin Gae reported that the common people perceived the *gongbeop* as being a very convenient system. Even Hwang Hui, who had consistently opposed the implementation of this system, stressed that, “the time has come to implement the *gongbeop* system” (26/06/06, *gapsin*). The final version of the *gongbeop*,¹⁰ consisting of *jeonbun 6 deung beop* (a complex set of gradations based on land fertility and climate variations) and *yeonbun 9 deung beop* (a system of land measurement using the *gyeol* and *bu*¹¹), was completed in 1444 (26th year of King Sejong’s reign). This system was first implemented in 1444 in six villages in the Chungcheong, Gyeongsang, Jeolla areas, and then applied to the entire province of Jeolla in 1450. Thereafter, in 1461 (7th year of King Sejo’s reign), it was extended to include Gyeonggi, Chungcheong in 1462, and Gyeongsang in 1463. Then in 1471 (2nd year of King Seongjong’s reign), the system was intro-

10. Of course, there continued to be those who were opposed to the *gongbeop* even after its actual implementation. The debate which emerged between the King and Han Hwak and Kim Jong-seo in 1444 (26/07/23, *gyeongja*) and Sejong’s discussions with scholars from the Hall of Worthies (Jiphyeonjeon) in 1446 (28/06/ 18, *gapin*) are good examples of this phenomenon. However, Sejong persuaded his opponents, using the following argument: “Once this *gongbeop* is established, it will provide widespread benefits to the people and decrease the amount of tax-related work which government officials have to do.” For his part, Sin In-seon argued, “Once this *gongbeop* is solidly rooted within society, the regular people will be able to know in advance the amount of taxes they are supposed to pay and make the necessary preparations by themselves, thus helping government officials avoid wasting their precious time ... if we can get rid of the evil practices and unnecessary expenditures associated with the current taxation system, then the people’s living standards will be greatly improved.”

11. These taxes were applied in accordance with a *gyeol*-based standard rather than the level of land fertility.

duced in Hwanghae, with Gangwon adopting it in 1475, Pyeongan in 1486, and finally Yeongan in 1489 (20th year of King Seongjong's reign).

Assessment

Thus, how can Sejong's use of publicity and Confucian deliberative politics during the process of tax reform be evaluated? Let us first look at the obstacles to tax reform which existed at the time and how Sejong dealt with these.

The first obstacle was the opposition to any such reform, which emanated from the high-ranking officials who were at the center of the power structure. Individuals such as Hwang Hui and Maeng Sa-seong based their opposition to these efforts to reform the tax system on their belief that the proposed fixed tax system would put poor peasants at a disadvantage. While their opposition was also based on their desire to protect their own interests, the reasons which they advanced for their objections were not without their own logic. Thus, the task of overcoming this opposition on the part of high-ranking officials became a pivotal one in terms of the success of tax reform efforts.

Sejong was able to overcome this opposition by turning to a nationwide public opinion survey in 1430. In all likelihood, Sejong must have believed that the use of public sentiment, as emphasized in Confucian politics, represented an efficient means of overcoming the ruling power's objections by presenting them with the fact that a majority of the population supported him and his endeavor to reform the tax system. Thus, the reason why the majority of the high-ranking officials opposed Sejong's suggestion that a second such survey be conducted in 1438 is that they had by then become aware of the efficiency and potential dangers of making such use of public opinion. As such, these individuals perceived a very real danger that kings might consistently turn to this public opinion card to secure their own power in the future.

The second obstacle to the implementation of this system was the opposition of the relatively less fertile northern provinces. As mentioned above, Sejong conducted a public opinion survey in order to overcome the opposition of high-ranking officials, the results of which allowed Sejong to claim justification for his tax reform efforts. However, one of the results of this survey that was brought to light was the above-mentioned opposition of those in the northern provinces to the *gongbeop*. Since time immemorial, the simple truth has always been that no tax system can be efficiently implemented if the people on whom it

is to be imposed oppose it.

Sejong's method of overcoming this opposition was to introduce amendments to the *gongbeop* system. As such, Sejong ordered that complementary measures be drawn up in order to assure that those who lived in less fertile lands were not charged too much tax. Sejong changed his original vision for the *gongbeop*, which was based on the assessment of taxes in accordance with the average amount charged over previous years, such that taxes would now be assessed on a regional basis and in accordance with the actual state of the crop yield for that particular year. In 1436, government officials carried out discussions on the establishment of province and quality-based standards of levying taxes; and, in the final version of the *gongbeop* adopted in 1444, taxes were in fact assessed based on the quality of the harvest for that year.

A third obstacle to Sejong's reform efforts was the poor state of the natural environment, as exemplified by the frequent floods and droughts which occurred during this period. As we can see from King Taejong's recollections, "During my 19 years on the throne, there has not been one year in which at least one natural calamity did not occur" (00/08/15, *imjin*), and King Sejong's own assertion that "Not one single good harvest has been recorded during my 20 years on the throne," then it is clear that the poor natural environment exemplified by frequent calamities put Sejong at a disadvantage when it came to the implementation of the *gongbeop*. As such, this natural environment proved to be the main reason why the government remained unable to put the *gongbeop* into effect even after it had established organizations responsible for its implementation along with relevant law. Sejong responded to this obstacle by ordering that the *gongbeop* be implemented in a gradual fashion on a region by region basis. Thus, while preparing complementary measures related to the implementation of the *gongbeop* as he waited for the natural environment to improve, Sejong began implementing it in those regions that were less prone to be affected by such natural disasters.

The fourth and most difficult obstacle that Sejong and his supporters faced was their inability to predict with any certainty what the result of these reform measures would be. Those who opposed such efforts to bring about reform in the taxation sector consistently argued that the failure of these reforms would entail a heavy social cost. Moreover, they believed that any ill, which could be traced back to the current taxation system, could be rapidly eradicated; however, those ills that emerged during the reform process could not be amended. In particular, they continued, as the advantages of these reforms would only become

evident in the future while the disadvantages were immediately apparent, the people could not help but feel uncomfortable with these reform efforts.

In order to alleviate this insecure sentiment that had begun to spread out from the main power group to the common people, Sejong ordered that further debate and deliberations on all issues related to the *gongbeop* be carried out. Sejong was of the mindset that in cases where two clear-cut opinions existed with regards to an important issue, it was important to assure that the proper debate and deliberation process be carried out in order to alleviate any concerns to produce more acceptable alternatives. The 17-year long debate over this issue can be understood as having its origins in this fact. In addition to carrying out debates with high-ranking government officials, Sejong also provided regular citizens with the opportunity to voice their opinions, thus assuring a greater degree of efficiency in terms of the contents of the tax reform. This deliberation process allowed Sejong to minimize the impact of the new policy as well as any mistakes that might have crept up during the implementation process. Moreover, this kind of deliberation process also provided Sejong's policies with a significant degree of legitimacy. Furthermore, Sejong created circumstances in which even those who opposed tax reform could accept his decision on the grounds that it would protect the community, even if it was disadvantageous to them.

Thus, what kind of lessons can we draw from Sejong's tax reform efforts in terms of state management? The first item we can look at is his policy-making process involving three stages of deliberation. Sejong's handling of the national issue of taxation reform unfolded in the following three stages: 1) the conducting of a quantitative public opinion survey designed to collect the opinions of those directly affected by the matters at hand; 2) the holding of qualitative debates among specialists over the relevant issues; and 3) the staging of a final round of deliberations known as the Royal Conferences, which were designed to assure that all those high ranking officials belonging to the main power group who opposed his reform measures would come to see the inevitability of this undertaking and become its main proponents. Sejong's employment of a gradual approach to assure not only that the necessary measures were put in place to protect those segments of society who stood to lose from the implementation of this policy but also to mitigate any negative side effects that might stem from this new system is particularly noteworthy. Such an approach allowed Sejong to minimize potential pitfalls that might have occurred and mitigated social resistance.

The second point that we can bring to light is the importance he placed on the formulation of appropriate responses. In other words, Sejong was very care-

ful to assure that the voices of those who stood to lose from this new system and those who opposed it were heard. As we mentioned above, the first step Sejong took in carrying out this reform process was to gauge the pulse of those whose lives would be affected by the proposed reforms. The public opinion survey conducted by Sejong was very comprehensive and touched on a wide range of issues. The actual polling of approximately 170,000 of his subjects was in fact an arduous task that involved a lot of painstaking preparations. If we assume that one member of each household participated in this undertaking, then the scope of application of this public opinion survey is greatly increased (there were some 160,000 soldiers at that time). What's more, the actual format of the survey involved more than the usual formalities. While the Minister of Revenue originally thought that this survey could be conducted in an expedient manner, urged on by Sejong, he found himself having to carry out in-depth surveys of public opinion. As Sejong went to great lengths to assure that those who opposed his reform measures clearly spelled out the reasons for their objection, the people of Joseon in all likelihood probably came to have more confidence in the manner in which government functioned. This kind of approach also ensured that the new system would enjoy a higher degree of legitimacy when it was finally put into effect. In terms of the formulation of state policy, the simple fact is that anyone who was allowed to voice their opinions on the issues at hand came to feel a sense of responsibility for the manner in which these issues were conducted as they were absorbed into the policy-making process. When viewed as such, Sejong's usage of such a wide-ranging public opinion survey was a unique undertaking which had up until that point never been carried out in world history. Moreover, it also represents an example of how national reform should be carried out.

The third item which we can discuss involves the need to implement decisive and responsible decisions once public opinion has been collected. In this regard, while Sejong listened to every opinion possible regarding the proposed *gong-beop* system over the 17-year deliberation period, he eventually came to the conclusion that any leader who desired to bring about a monumental change should not allow those who oppose him to weather his decision. While seventeen years is of course a significant period of time, when we consider the importance of properly implementing something as vital as the taxation system, in terms of state finances and the people's living standards and assuring that all the possible pitfalls have been avoided, this period cannot be said to have been too long either. Sejong stated, "Whenever possible, I never allowed others' opinions to

affect my ability to conduct state affairs as I perceived they should, but rather pushed through what I believed were monumental tasks that had to be undertaken" (26/07/23, *gyeongja*). One of those matters that Sejong mentioned in connection with his approach to state affairs was the introduction of the *gongbeop*.

It has already been ten years since the decision to implement the *gongbeop* was taken; however, we have yet to make any significant progress in doing so. Moreover, so many opinions based on various interests are swirling around in connection with this issue. It would thus be easy for I who am already sick to simply abandon this matter. However, our ancestors argued that while an action might involve serious hardships for those who pursue it, it should be followed through if it meant that future generations might reap some benefit. This is the reason why I find myself unable to simply give in when it comes to the *gongbeop*. (28/06/18, *gapin*)

Fourth, Sejong's reform politics undertaken during the consolidation period hold many lessons for today's policymakers. In particular, there is a need to reassess the three-stage processes that he employed to implement the *gongbeop* system in conjunction with important national tasks such as the efforts to create a new administrative capital and to resolve the issues related to the Saemangeum Reclamation Project. Although there are many differences between Sejong's era and the modern one, one aspect which has remained constant throughout history is that a leader who carries out state policies based on a long-term vision and a willingness to become the central force in politics will not only make a significant contribution to the development of his community but will also assure himself of personal glory in the process.

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