

# A Reexamination of the Joseon Dynasty's "Fangna System" from a regional and national perspective

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**Abstract.** The fangna system was a distinctive phenomenon of the Joseon Dynasty in which fangna agents substituted farmers in delivering tribute goods, effectively becoming intermediaries responsible for collecting tributes on behalf of the ruling elite. Initially devised under the broader gongna (tribute-collection) system to alleviate the burden on farmers and facilitate tribute collection by local officials, the fangna mechanism was intended to offer convenience to both the people and the government. However, due to inherent flaws within the gongna system, the abuses of the fangna system intensified over time. It ultimately increased the burden on farmers, undermined state tax revenue, and gave rise to collusion between officials and merchants, bureaucratic corruption, and a widespread societal pursuit of profit at the expense of ethics. In response to these issues, the Joseon court proposed a range of countermeasures: legally punishing fangna behavior, gradually reforming the corvée and tribute systems, emulating Chinese institutional models, streamlining administrative procedures by implementing direct government collection and delivery of tributes, and eliminating intermediaries. These efforts yielded certain results, contributing positively to increased fiscal revenue and the development of handicrafts and a commodity-money economy. Nonetheless, in the later stages, the negative side effects of these measures became increasingly evident and even showed signs of resurgence. To prevent a revival of the fangna problem, reform-minded scholars of the Joseon Dynasty presented new countermeasures to the king, including policies such as "local production for local tribute" and the monetization of taxes. These reforms reflected a shift toward the Ming Dynasty's yitiaobianfa (Single Whip Law), under which various taxes were unified and converted into silver payments. Based on a thorough examination of the causes of fangna abuses and the corresponding solutions, this paper provides a micro-level historical reconstruction of the fangna phenomenon. By comparing it with China's yitiaobianfa, the study reveals the influence of Chinese institutional models on the evolution of Joseon's tribute and labor systems. On a macro level, the paper compares Eastern and Western power structures, focusing first on the relationship between the sovereign and local agents—namely, the dynamic between royal authority and the bureaucratic class—and second on the collusion between officials and merchants, a distorted fusion of power and economy evident in the fangna phenomenon. The paper seeks to explore the manifestations and underlying causes of such phenomena in traditional Eastern and Western societies.

**Keywords:** Gongna system, fangna abuses, Daedong Law, yitiaobianfa (Single Whip Law)

In the early Joseon Dynasty, land taxes, tribute contributions (gongna), and military service constituted the three main sources of state revenue, with gongna accounting for approximately 60% of the total. However, among these, gongna was the most burdensome for farmers. The gongna system required local specialties and regional products to be submitted as tribute. Initially, tributes were paid in kind, but the range and quantity demanded were vast. In many cases, farmers were forced to supply items not even produced in their region, and at times, they were required to pay one or two years' worth of tributes in advance—a practice known as yinna (prepaid tribute). Against this backdrop emerged the role of the fangna agent, an intermediary who paid the tribute to the state on behalf of the farmers and then collected compensation from the farmers in return. This practice was called fangna (also referred to as dainà, or substitute payment). Over time, however, fangna became increasingly exploitative, placing a tremendous burden on farmers. The abuses associated with fangna escalated, triggering a host of political, economic, and social problems. As a result, some conscientious intellectuals called for reforms to the gongna system and urged the royal court to rectify these systemic ills. This gives rise to a series of questions: What were the specific causes of the fangna system? In what ways did it cause harm? To what extent did the damage reach? What policies did the state adopt to address the problem? What were the effects of those policies? And finally, what insights can this offer for governance in today's society? These questions all merit thorough examination. Although fangna is a term unique to the Joseon Dynasty, as a social phenomenon it also existed—albeit in different forms—in the cultures of other Eastern and Western societies, with significant variations. In the context of comparative

studies of corvée and tribute systems in the East and West, the fangna phenomenon deserves deeper reflection. At present, academic research on this issue often treats fangna merely as a subset of broader studies on Joseon's tribute and labor systems, such as the Daedong Law and the gongna system. Korean and Japanese scholars have paid relatively greater attention to the topic [1-6], but dedicated studies on fangna remain limited. Most existing works focus on its ontological aspects, with little comparative analysis between China and Korea, or between Eastern and Western systems of taxation and labor obligations. This paper aims to build upon the achievements of earlier scholars by deepening the inquiry into this issue. It also aspires to offer new perspectives on modern social governance through a thorough analysis of the fangna phenomenon.

## 1. The background and causes of the emergence of fangna

As a historical phenomenon, fangna arose under specific historical conditions and had its own distinct causes. In the early Joseon Dynasty, the gongna system was implemented, requiring farmers from various regions to submit local specialty products as tribute to the state. However, during the process of tribute collection, numerous issues emerged due to the differing characteristics of these goods—such as their size, the difficulty of procurement, perishability, and transportation costs. It was under these circumstances that fangna emerged as a solution.

### 1.1. Initially introduced “for the people’s convenience”

When ordinary people were required to submit local specialty products as tribute, difficulties arose whenever the required items were not locally produced or were processed goods that farmers could not supply themselves. In such cases, a gong-in (tribute agent) would first pay the tribute on behalf of the farmers and then collect the equivalent value from them. The value collected often exceeded that of the original tribute, but this arrangement solved the practical problem farmers faced in meeting tribute demands. This practice marked the origin of fangna.

According to the *General History of Joseon*, in September 1601, a fangna agent charged two hundred bolts of cotton cloth for one tiger skin mat (called Ado-gye) and sixty bolts for one leopard skin [7]. Clearly, such items were not easily accessible to ordinary farming households, making it necessary for a fangna agent to deliver the tribute and collect cloth in exchange.

Since tribute agents had to expend time and effort to obtain and submit these goods—incurring acquisition costs—it was considered reasonable for them to charge a higher value than if the farmers had submitted the items directly. However, because there were no clear legal guidelines regulating how much more they could charge, abuses became common, with arbitrary overpricing placing significant burdens on the people.

*An imperial edict addressed to provincial governors stated: “In the past, both officials and monks involved in handling tribute from prefectures charged twice its value, which has already been prohibited. But now it is again reported that when the people cannot prepare the required tribute themselves, some volunteer to serve as fangna agents. Whether this benefits the people or not, investigate and report truthfully.” This edict clarifies that when the people could not prepare tribute items for various offices, fangna agents substituted the tribute and collected payment in return [8].*

King Sejong recognized the problem of “charging twice the value” in the fangna process and once issued a ban. Nevertheless, he acknowledged that fangna, at its inception, met practical societal needs. As the historical source explains, “When the people cannot prepare the tribute themselves, the agent submits it on their behalf and is compensated accordingly”—a system that addressed real difficulties farmers faced in fulfilling their obligations. Moreover, King Sejong, recognizing this reality, did not strictly prohibit the practice outright. Instead, he ordered a fact-finding investigation into local circumstances before issuing further judgment, aiming to avoid plunging the people back into hardship.

### 1.2. Facilitating local officials in collecting and delivering tribute

Once the tribute items were gathered, the issue of their collection and delivery arose. Ensuring that tribute was submitted to the ruling authorities on time, in the correct quantity and quality, without errors, was a major responsibility for every local official.

*Shen Lianyuan, who presided over royal lectures, stated: “In the capital, prices are extremely high, so profiteers in the marketplace all resort to fangna. For local magistrates, it would be appropriate to fix prices to prevent excessive charges on the populace. But if fangna agents are allowed to collect directly from the people, the resulting abuses are countless. Why is this so? Because local officials fear failure in their tribute duties and favor the convenience of easy tribute submission, they choose not to supervise. Capital officials, pressured by powerful families and wary of slander, also fail to investigate abuses both in the capital and in the provinces. These issues are too numerous to detail [9].”*

This shows that the state had already set standard tribute prices to prevent officials from imposing arbitrary levies. However, fearing mistakes in tribute collection and delivery, many local officials indulged fangna agents and allowed them to collect directly from the people. This made their administrative tasks easier. In this process, fangna agents acted as intermediaries—obtaining tribute items from the people and ensuring their delivery to the capital. By handling both collection and transportation, they profited from the system.

### 1.3. The root cause of fangna abuses lies in the unjust tribute system

The internal flaws of the tribute system itself created the conditions for the emergence of fangna agents.

*Yi I stated: "The tribute schedule in our country is arbitrarily assigned without considering the prosperity or hardship of households or the amount of land they own, and it often demands non-local products. As a result, those engaged in proxy tribute collection (fangna) are able to profit at the expense of the people's suffering. The tribute system must be revised: the allocation should be based on household status and land size, distributed evenly, and limited to local products. Only then can the people be relieved from their long-standing hardship [10]."*

Here, Yi I not only identified the root cause of the emergence of fangna but also proposed a general direction for reform, which won the support of Yu Seong-ryong. The reason fangna arose was precisely because the tribute system ignored disparities in farmers' wealth, land ownership, and whether the demanded tribute was actually produced locally. This inherent unfairness gave rise to the practice of fangna. The inflated fees charged by fangna agents stemmed from several factors: first, "quality inspection and rejection" (jeomtoe)—to prevent the submission of substandard or spoiled goods, surcharges were applied; second, if the tribute item was not locally produced, the cost of sourcing it warranted a markup; and third, for items beyond agricultural products—such as ships or military equipment—that common households were incapable of producing, they were still required to supply materials or pay monetary equivalents.

## 2. The harm caused by the emergence of fangna

Because of the space for arbitrary price increases, the burden on farmers would only grow heavier. When it became apparent that there were profits to be made, more people inevitably joined in, and the negative consequences of fangna became increasingly severe.

### 2.1. Harm to the people and national tax revenues

In the early years of the dynasty, the harmful effects of fangna on the people became more and more severe. During the Imjin War (the Japanese invasions of Korea, late 16th century) and the 16th and 17th centuries, the damage caused by fangna reached its peak. "The tribute for a pheasant could be as high as eight bushels, and the tribute for a fish could be as high as ten bushels." [11] A pheasant might cost 8 bushels of rice, and a fish could cost 10 bushels. The fangna price was 10 to 100 times the original value, with farmers being forced to provide the tribute. However, only one-tenth or one-twentieth of the fees actually reached the national treasury, with the remainder going into private hands. "If the people wished to submit the tribute directly, the fangna agents in the capital would collude with the officials. They would substitute coarse goods for fine ones, inferior products for fresh ones, and small items for large ones. There were various forms of obstruction, and eventually, the tribute could not be submitted at all. It had to be collected by price, sometimes ten times more, or in extreme cases, a hundred times more. The people's blood and sweat were taken by the officials, who profited from this exploitation [12]." "In addition, the costs of transportation, the fees charged by the local officials during the tribute collection, and the manipulation by corrupt officials doubled the costs, with only 20-30% reaching the public coffers, while the rest went to private hands. The harm caused by fangna only deepened, and the people's suffering grew worse [13]." "The fangna agents received large profits without doing any work, while farmers worked all year, only to see the costs of tribute grow exponentially [14]." These are all manifestations of the harm caused by fangna.

*National tax revenues were still insufficient. Meanwhile, wealthy merchants, posing as fangna agents, profited immensely from the system. How could the government rely on such resources for national development? Recently, many officials involved in these corrupt practices were found to be violating the law, with more than half of them benefiting from the system. The extent of the damage is clear. The most harmful items in the tribute system were those replaced by fangna. Items such as paper, oil, honey, mulberry bark, iron, bamboo, tribute cloth, tribute charcoal, firewood, and even plain wood became subject to proxy tribute collection. Leopard skins, ships, and even wild grass, which grew everywhere, were now considered tribute goods, and the people refused to provide them themselves. Land tax and national tribute were sometimes paid by proxy. The harm of fangna reached its extreme in this case [15].*

As can be seen from above, the harm caused by proxy tribute collection was not only due to the ten- to hundred-fold price increases, but also the types of items involved, such as oil, honey, and tribute cloth, which were not originally intended to be part of the tribute. The original purpose of proxy tribute collection was to help procure difficult-to-obtain items, like leopard skins, which were hard to acquire, time-consuming, and costly. It was understandable for people to pay a little more to have these items collected on their behalf. However, now even wild grass had become subject to proxy tribute, which was an extreme form of fangna. According to this system, those in power would hand over the tribute to the state, and then charge farmers a fee for the tribute [16], thus further burdening the farmers. The exploitation and oppression of farmers led to economic chaos. This harm triggered a chain reaction.

## 2.2. Collusion between officials and merchants, and corruption in officialdom

“It is said that more than half of the corrupt officials violate the law.” From this, it can be inferred that the ones benefiting from fangna alongside the fangna agents are mostly officials. These officials hold power, and through their protection or collusion with fangna agents, the number of corrupt officials exceeds half. This shows the extent of corruption within officialdom.

*“Zhao Youheng, the former governor, relied on the influence of his father and brothers. He bribed his way into the position of governor of Hongzhou. The tribute goods for the whole district were taken as private property. He invented various pretexts to gather wealth from the people, with no clear boundaries. Additionally, he indulged in excessive drinking, abused power, and caused the death of many people. A request was made for his dismissal [17].”*

The collusion between officials and fangna agents saw figures like the governor acting as fangna agents themselves. The root cause behind this is that the position was obtained through bribery, and it was inevitable that these officials would use their power to further their own interests, becoming more extreme in their exploitation of the people. As a result, they resorted to inventing various pretexts to amass wealth. When their greed encountered resistance, they used their authority not only to gather wealth but even to abuse power and harm lives. Fangna agents often collaborated with officials, and sometimes the officials themselves were fangna agents, which inevitably led to corruption within the administration, elevating the fangna issue to the national management level.

*Thus, there were those who were involved in the business, and those who promoted it. The fangna trade had multiple objectives. It expanded widely, with monks and laypeople alike getting involved. Various schemes were devised, causing harm to the people. Under the guise of promoting virtue, they were actually plundering. The truth and falsehood became intertwined, and there was no way to verify or regulate the situation. The actions became frequent and chaotic, with numerous individuals involved. Everything they did was labeled as ‘based on imperial intent,’ and no official dared to challenge them. Their actions shook both the domestic and foreign order, fanning the flames of absurdity, without any boundaries or restrictions. An ancient saying goes: ‘If you drive hunting dogs into the forest and say, “I am not hunting,” it would be better to release the dogs and let the wild animals calm down naturally. Similarly, if you enter the river with a fishing net and say, “I am not fishing,” it would be better to let go of the net, and people would believe you [18].’ It is hoped that a clear directive will be issued to prohibit this behavior, so that the citizens of the country will clearly understand that His Majesty is not swayed by false and absurd claims. This will be of great benefit [19].*

The monks and officials involved in the fangna benefits, with their numerous schemes, harmed the people while pretending to promote virtue. They falsely claimed, “I am not involved in this; why should I worry about what others say?” It is like driving hunting dogs into the forest and saying, “I am not hunting,” when it would be better to release the dogs and let the wild animals calm down naturally. Similarly, one could go to the river with a fishing net and say, “I am not fishing,” when it would be better to let go of the net and let people believe it. This shows that for the sake of profit, officials and merchants colluded, creating a set of inconsistent reasoning—appearing to be above it all, yet causing great harm in reality.

Why is it that officials and merchants inevitably collude in the matter of fangna? The key lies in the common structure of feudal societies in China and Korea, where power typically rested in a three-tiered system consisting of the emperor, high-ranking officials, and clerks. For ordinary people, it was rare for them to see the emperor in their lifetime, and they rarely interacted with actual government officials. What they encountered most often, and dealt with most frequently, were the clerks who held power in disguise. To the common people, these numerous clerks working at the grassroots level were the true representatives of the power structure. These clerks were typically not highly educated, unable to follow the civil service examination path, and came from humble backgrounds, relying on their jobs in the government offices to make a living. Furthermore, they did not receive salaries from the state but only the wages provided by the government offices. In short, clerks received orders from higher-ranking officials and faced hostility from the people, and their way of survival was to constantly extract resources from the common people to satisfy their own desires [20]. Therefore, those involved in fangna could not avoid colluding with the clerks, as they shared a natural affinity in terms of character.

## 2.3. The deterioration of social morality and the growing trend of profit-driven behavior

The problem of fangna did not only exist among the fangna people and clerks; it severely corrupted social morality, leading to a situation where all levels of society in the Joseon Dynasty, from princes and princesses, to the aristocratic yangban, and even down to slaves and lowly commoners, were, to varying degrees, either overtly or covertly involved in sharing the profits of fangna. Even the so-called Buddhist temples, the supposed sanctuaries of purity, were tainted by this corruption. It could be said that the entire society was permeated by a pervasive attitude of profit-driven behavior, regardless of the means.

Among the lower classes, there were even slaves who falsely claimed fangna.

*Li Shengqiu reported to the Theft Catching Hall, stating that the westward tribute envoy, Yi Xiong, secretly sent a message, and his private slave, Shen Aitong, along with other individuals, falsely claimed to be participating in fangna. They fraudulently declared four hundred sacks of rice under the name of virtue but failed to provide a location. During the fangna, those living in the capital, such as Liang Tingji, Xuantianri, Li Jian, and the translator Yin Qingxin, conspired together for this purpose. Aitong was subsequently imprisoned in Pyongyang, but the actions of these individuals were far from the average thieves—stealing up to*

four hundred sacks of national rice. The extent of their actions is both shocking and grievous. They were arrested and the rice, four hundred sacks in total, was returned [21].

From the case of Shen Aitong and others, who privately stole national rice [22], it is clear that fangna had become a means for anyone with even a little power to profit, and even someone like Shen Aitong—a mere private slave, the lowest class in society—used the pretext of fangna to collude with three individuals from the capital and a translator to embezzle as much as four hundred sacks of rice. This illustrates just how deeply corrupted society had become due to fangna.

Monks also took part in fangna, spreading its corruption to Buddhist temples.

Left Chancellor He Yan and Right Councillor Kim Jong-seo wrote: “The suiluk society can be moved to the Ningguk Temple.” Right Councillor Hwang Bo In replied: “The Jinkwan Suiluk society was established by the founding king and has been visited by him several times. It should not be lightly abandoned, nor allowed to decay. Furthermore, newly established temple societies are prohibited by national law. The monks of Ningguk Temple are violating this law and cannot be punished. If they are allowed to become part of the suiluk society, then later on, how will we punish corrupt monks? It is better to repair Jinkwan and make it more convenient.” He summoned Jeong Beon and Min Shin, saying: “The opinion of the Right Councillor is not only just but also practical. The matter of repairing Jinkwan should proceed.” Beon and others replied: “The repair has already been planned by the Department of Rites. Those who are willing to volunteer for the work should do so, while monks should bring their own food for fifty days of labor. As for materials, the designated monk in charge will be provided with four hundred sacks of rice and two hundred bolts of cloth, as well as fangna offerings from the states and counties for the expenses.” The king asked: “Fifty days of labor—would that not be excessive? How about limiting it to thirty or forty days?” Beon replied: “If the monks are willing, thirty or forty days is sufficient; any shorter would not be acceptable.” The king responded: “I understand.” After the proposal to replace the tribute goods with fangna was accepted, the monks in charge of the work began to travel the states and counties, collecting the fees and heavily taxing the people. The rice and grain accumulated, and their indulgences in luxury, food, drink, and entertainment were without restraint. The local officials dared not interfere, and some even hosted banquets in their honor, submitting to them in servile ways. The most unscrupulous of these monks would even take advantage of any minor displeasure from local officials, plotting against them and accusing them of crimes [23].

In order to repair the Jinkwan Suiluk society, the necessary funds were derived from the “fangna tribute goods from the states and counties.” The king agreed that, after the monks in charge of the work replaced the tribute goods with fangna, “the monks in charge of the work began to travel the states and counties, collecting the fees and heavily taxing the people.” It is evident that the corrupt practices of fangna had spread to even the monks, who were supposed to embody compassion. When the local officials and magistrates saw the illegal actions of the fangna monks, they were powerless to act, and some even held banquets to flatter them. This shows that once the monks’ wishes were not met, they would use slander to accuse people of crimes. It appears that, in the face of temptation from profits, even Buddhist temples were not immune to corruption.

The harm of fangna spread to the royal court.

On the day of the Imjin royal lecture, after the lecture, Master Xuan Shuo Gui wrote: “We will appoint An Zhikang as the governor of Jinzhou, who will collect over four hundred pieces of cloth and over ten thousand rolls of paper from the slaves and tribute goods of each department, and give them to Princess Zhenyi and her slave, Gui Zhong, ordering them to participate in fangna. Although the case is currently under investigation by this court, I recommend that they not be punished. I believe that these individuals are not merely guilty of embezzling the people’s wealth, but that the Jinzhou officials wrongly executed a monk who should not have been killed. This must be investigated. Moreover, An Zhikang’s distribution of tribute goods to Gui Zhong and others clearly indicates an intention to share the profits. If Gui Zhong is released, it will be difficult to justify. Recently, the governors of Xingzhou and the magistrates of Gyeongju, both of whom were found guilty of fangna, were treated leniently. If we do not investigate Gui Zhong’s involvement, how can we punish those who later engage in illegal fangna?” The king replied: “The princess will reimburse them with cloth, and Gui Zhong had no involvement in the monk’s death. Thus, I order that no further investigation be conducted.” Master Xuan Shuo Gui wrote again: “Although Gui Zhong did not directly kill the monk, the monk’s death was indeed a result of this, and it is no different from killing him with their own hands. I request that the investigation continue and that the law be strictly enforced.” The king replied: “I will consult with the Queen Dowager [24].”

This shows that the governor of the state and the princess’s slave, Gui Zhong, conspired to embezzle the tribute taxes collected from the people. After their actions were discovered, only the governor was punished, while Gui Zhong was released. This was because Gui Zhong had been “bail-posted” by the princess, who promised to “reimburse the cloth.” However, the minister, Xuan Shuo Gui, argued that the governors of Xingzhou and the magistrates of Gyeongju, who had committed fangna offenses, had received lenient treatment. Now, if Gui Zhong were again not held accountable, it would set a precedent for future cases of illegal fangna that could not be addressed by the government. Thus, he suggested that the law be strictly applied. However, the king, due to the princess’s influence, did not immediately agree and stated that he would discuss the matter with the Queen Dowager. This illustrates that the practice of fangna had already infiltrated the royal court, and the king’s response to it appeared insufficient.

At the time, “from the royal family and high-ranking officials to the clerks and merchants of the capital, everyone was focused on the pursuit of profit, without any regard for the loss of honor and shame. The abuse of fangna for personal gain, including the unjust taxation and exploitation of the people, had reached an extreme [25].”

The widespread use of fangna to gain profits had extended across all layers of society, and a pervasive atmosphere of dishonor and profit-driven behavior had emerged throughout the community.

### 3. Countermeasures to eliminate the harm of fangna

From the above, it is clear that the harm of fangna has infiltrated the very fabric of Korean society, and there is an urgent need for the state to implement punitive measures to effectively suppress its rampant influence. Furthermore, there is a need to consider fundamental countermeasures, starting with reforming the system itself, eliminating the evil of fangna, improving societal ethics, and enhancing the national finances in order to win back the people's support.

#### 3.1. Punishment for illegal fangna practices

Collusion between officials and merchants, which harms the common people and corrupts the social atmosphere, has prompted some enlightened individuals to propose strengthening the crackdown and punishment of both the fangna practitioners and the officials involved.

*The Office of the Censor reported: "The judge of Jeollado, Cheng Yu, received medicinal gifts from Xu Zhi and He Zisong, and allowed the fangna of local tribute goods. When this was exposed, he fled the scene. Although he was later pardoned, it is necessary to punish him. I propose that his official title be revoked, and he should never again be employed, as a warning to others." This suggestion was followed [26].*

The judge of Jeollado accepted bribes from fangna individuals, colluded with them, and allowed them to profit from fangna tribute goods in the province. After the incident was exposed, he was apprehended, and although he was later pardoned, he was punished with the revocation of his office title and permanently barred from official service.

*"There was a wealthy merchant, Pan Shilao, who frequently visited the Office of the Censor. He took the grain and straw that had been paid as tribute by the farmers in Gyeonggi, and arbitrarily redirected it for fangna using his own privately prepared grain and straw, intending to charge the people several times the price for the rice. When the matter was discovered, he was ordered to be beaten with a hundred strikes, his property was confiscated, and he was sentenced to become a lowly official slave in a distant province. The presiding judge, Kim Gwang-ui, and the judge, Kim Zi-yong, were both aware of the situation but did not intervene, and they were also held accountable [27]."*

Here, the wealthy merchant acted as a fangna participant. In Gyeonggi, he dared to unilaterally divert tribute grain and straw from the farmers, replacing it with his own, and then forced the farmers to pay several times the market price for the rice. This is a typical case of a merchant forcing fangna on farmers who were not required to make such payments, thereby exploiting them. Why would the merchant dare to do this in Gyeonggi? It was because he had the support of officials behind him, which is a classic example of collusion between officials and merchants. Both the merchant and the officials would share the illicit profits from fangna. However, the ones suffering the most were the farmers, who were burdened with excessive exploitation. Over time, this pushed them to the brink of bankruptcy and collapse, leading to a chain reaction of problems. Therefore, while this seems like a mere issue of "redirecting tribute grain and straw for fangna and overcharging the people," it could trigger a "butterfly effect," ultimately resulting in immeasurable losses and becoming a major social issue. For this reason, the state would not only punish the fangna offenders but also hold the involved officials accountable. The punishment for those involved in fangna was not limited to physical harm, such as being beaten with a hundred strikes (which could even result in death), economic penalties like the confiscation of property, but also political consequences, such as being stripped of their status and relegated to the status of "official slaves from foreign provinces," reducing them to lowly social ranks, without any political rights in the rigid class structure of Joseon society. This demonstrates that the state recognized the serious harm caused by fangna and imposed substantial penalties.

#### 3.2. Gradual national reforms in taxation policies to eliminate fangna

##### Reform through the Conversion of Tribute Goods into Rice

The harm caused by fangna (forced tribute) became increasingly serious. In September of the second year of King Seonjo's reign, Yi I, a scholar at the Hongmun-gwan, mentioned in his work Donghu Wenda (The Donghu Dialogues): "I have observed the system of tribute in Haizhou, where for each plot of land, one bundle of tribute goods is collected, with one dou of rice (a traditional Chinese unit of volume) provided by the people. The government prepares the tribute goods, which are then sent to the capital. The common people only know that they must provide rice and are generally unaware of the corrupt practices that accompany this system. This, indeed, is a good policy for saving the people today. If this method is applied in other regions, the abuses of fangna will gradually disappear [28]." Yi I recognized that the previous problems stemmed from the tribute system. To promote prosperity and eliminate corruption, it would be effective to follow Haizhou's example, converting the tribute goods to a rice tax based on land area. This would greatly simplify matters for the common people, eliminating the need to find ways to provide tribute goods, and consequently, the role of the fangna agents would no longer be necessary.

**The role played by the fangna agents would be taken over by the state, with an official institution set up to take responsibility.**

*"To collect tribute goods from each district was obstructed by the fangna agents of various offices, who inflated the price of each item by dozens or even hundreds of times. This corruption had already become ingrained, particularly in the capital region. It is now necessary to establish a separate office to manage this, and to allocate rice to the fangna agents. The tribute goods should*

*be collected at regular intervals, eliminating the possibility of bribery and corruption [29].*” *“The nation’s great problem lies in the fangna system. Since this problem cannot be resolved, the only solution is to collect rice. In the past, people would pay inflated prices for tribute goods, which was the work of fangna agents. Now, people pay only a small price for tribute goods, which is managed by the Xuanhui Hall. The tribute goods themselves have not been reduced, only their price has been lowered. The private owners of the goods now provide them in their original form. Instead of allowing the fangna agents to profit, it is better to eliminate the harm they cause to the people. How can this not be a reform of the system [30]?”*

This pointed out the fundamental nature and purpose of establishing the Xuanhui Hall, which was to take over the functions and duties of the fangna agents, thereby eliminating their role entirely. The reform to replace tribute goods with rice, along with the establishment of the Xuanhui Hall, laid the groundwork for the implementation of the Datong law, eradicated the corruption associated with the fangna system, and increased the national fiscal revenue.

### 3.3. Reforming the laws of our ancestors, following the system of China

*“Our country’s land tax is one-thirtieth, yet the tribute goods are excessive. Because of this, the people’s livelihood is strained, and the government’s expenses are heavy. The amount should be reduced so that the people may be at peace... Now, looking at the tribute from each district, the local products are uneven, and they all follow the fangna system. For one se (a unit of volume) of tribute, one dou (another unit of volume) is collected. For one pi (a unit of cloth), three pi are collected. The system’s outdated practices have been compounded to such an extent. Does the court not consider the people’s livelihood? If it is in the people’s interest, we can follow the ancestral laws but also adjust the system accordingly. By doing so, we would be striving for governance, and the meaning of good governance would be evident [31].”*

Zhao Guangzu believed that the tax burden on the people in Joseon was not heavy in itself. The reason was that, under the previous tribute system, the people had to contribute many tribute goods. Obtaining and transporting these goods was difficult, so the fangna system was used. The fangna agents collected tribute at inflated rates, placing an excessive burden on farmers. The state’s tax revenue did not increase, and the ancestral laws no longer fully adapted to the new realities. Therefore, the system could be “revised” and adjusted to meet the new situation. This paved the way for the implementation of the Datong law, where various tribute goods would be replaced by a uniform tribute of Datong rice.

*I have observed the methods used by past dynasties to collect taxes from the people. During the Warring States period, there was a levy of cloth, grain, and labor. In the Tang Dynasty, there was a system of rent, tribute, and levies. In our great Ming Dynasty, there is the law of two taxes. In this dynasty, the tax on the people is divided such that one-tenth of the land tax comes from the land itself, while the remaining six-tenths is from miscellaneous taxes. The so-called miscellaneous taxes refer to the various tribute goods paid as a substitute for the original tax. Currently, the Ministry of Household Affairs manages the nation’s financial levies, but it does not inspect the tribute goods paid on behalf of certain provinces and does not examine how much the substitute goods contribute. Wealthy merchants are often entrusted with these duties. The collection from the people often exceeds the set rates, and the spending of the officials is not regulated. Upon careful reflection, I believe the collection methods used on the people should not be taken lightly. The method of managing the nation’s finances cannot be delayed. Half of the national revenue is entrusted to merchants, yet there is no examination of their collection methods nor of how they allocate the funds. This is unacceptable. I suggest following the method of uniform distribution used during the Han Dynasty. The position of the three fiscal officers from the previous dynasties should be reinstated and a combined office for transportation and taxation should be established. One person from the three fiscal offices should be appointed as the head of the department, holding the first-rank position in government, while another official from the same office should serve as the assistant. There should also be two deputy officials, each of the second-rank. The left deputy should also serve as the head of the Ministry of Household Affairs, and the right deputy should hold another official position. The left and right officers should each hold the third-rank position, while their assistants should hold the seventh-rank position, with their duties divided according to the rank. The left office will manage the wealthy merchants of the capital, while the right office will manage those of the Kaesong district. They will register the merchants in their offices. The tribute goods collected as substitutes will also be listed, and they will be collected accordingly. For example, if three rolls of cotton are substituted for one unit of gold, the value should be calculated as equivalent to nine rolls of cotton, with six rolls used by the person and three rolls submitted to the government. The provinces will collect the goods and provide the equivalent value of gold. If the people refine the goods, the cost will certainly exceed several hundred rolls. The left office’s collection will be limited to ten years, after which the regional grain reserves will be replenished. The right office will collect 70% of the tribute goods for the cost of printing the classics, 10% for the official records, and 10% for the state armory, ensuring that soldiers stationed in the border regions will have sufficient clothing. For any tribute goods collected or any taxes levied, they must be reported to the three offices. If any collection is made outside the supervision of the three offices, the local officials and the merchants involved will be punished for violating the regulations, and half of the merchants’ property will be confiscated, with a reward given to the informant. This is to prevent illegal collections and to manage the profit-making power effectively [32].*

Liang Cheng, in his memorial, enumerated the tax and levy collection systems of ancient China, noting that during the Warring States period, there were levies of cloth, grain, and labor; in the Tang Dynasty, there was the system of rent, tribute, and levies; and in the Ming Dynasty, the two-tax system was implemented. It can be seen that the tax collection system of the Joseon Dynasty was heavily influenced by China. He referred to the Ming Dynasty’s tax law as the two-tax system, which seems to be a misnomer and should actually be the “single whip law.” When the single whip law was first implemented in the Ming Dynasty, various taxes

and levies were unified and converted into silver, eliminating numerous miscellaneous taxes and levies with different names. He argued that the Joseon Dynasty should adopt and adapt this policy, suggesting “to follow the method of uniform distribution as used during the Han Dynasty” and to learn from the Ming example to address the problem of excessive miscellaneous taxes and heavy burdens on farmers in Joseon. Furthermore, he proposed a system where the government would set the rules for collection and payment, disallowing private individuals from paying taxes on behalf of others. In this way, the state’s finances would increase steadily. Should anyone violate the law, the property of the person substituting the payment would be confiscated, with half of the confiscated property being awarded to the informant. This measure was meant to prevent arbitrary and illegal taxation and to reclaim the state’s finances from the hands of wealthy merchants.

### 3.4. Government collection and payment, eliminating middlemen

*“The emperor said, ‘The harm caused by the ‘fǎng nà’ (tax collector middlemen) could be eliminated by assigning a special officer to collect the tribute directly. When Bai Renjie was appointed as the governor of Yangzhou, he personally took charge of the collection of firewood and charcoal tribute. As a result, the local people did not even know about the tribute. Now, if we also assign special officers to handle this, there will be no problems [33].’”*

The establishment of the Xuanhui Hall, or the Dàtóng Hall, aimed to centralize the authority to collect tribute, taking it away from middlemen who collected taxes on behalf of others. This transition from “people collect and people pay,” which was difficult to manage and led to profiteering, to “government collect and government pay” that eliminated the middlemen, was the necessary step to eliminate the problems caused by the fangna system. This brings to mind the yitiaobianfa (Single Whip Law) of the Ming Dynasty. Although the term fangna did not exist in the Ming Dynasty, there were many individuals who profited from exploiting the common people during the tax collection process. Similar to the Joseon Dynasty, where government officials colluded with merchants and corruption was rampant, this caused significant harm to the common people, and despite repeated prohibitions, the government was unable to stop it. Before the implementation of yitiaobianfa, during the early Ming dynasty, the government was only responsible for supervision in the collection of taxes and corvée. In practice, the grain chief led the village chiefs, and the village chiefs led the neighborhood heads in collecting taxes and grain. Once the collection was complete, they delivered the taxes to the government. After verification, the government would again assign the grain chief and village chiefs to transport the taxes to central or regional granaries. This process was known as “people collect and people pay.” However, this method was not only prone to corruption but also frequently led to the bankruptcy and flight of grain chiefs, village chiefs, and neighborhood heads. Therefore, to prevent corruption and insolvency in these intermediary stages, yitiaobianfa transferred the responsibility for tax collection and delivery to the state, eliminating intermediaries and establishing a direct tax relationship between households and the government. Specifically, under the new system, government offices installed official silver vaults, and households, under the supervision of officials, personally deposited their sealed tax silver into the vaults on designated dates. Village officials and clerks were prohibited from interfering. Before tax collection began, the government would issue a public notice (you tie) indicating the due date and amount. After payment, an official receipt was issued [34]. The system in yitiaobianfa where taxpayers directly submitted tax silver to government offices is known as the official collection system. Further, yitiaobianfa introduced reforms in the transport of tax silver, known as the official delivery system, which abolished the now-obsolete post of grain chief. Depending on the total amount of tax silver submitted, corresponding officials were appointed to handle delivery. In addition to clerks from the grain office assisting in delivery, the regulations stipulated that for amounts under 100 taels, civilian laborers would be dispatched; under 200 taels, fast runners; under 300 taels, officials from the provincial sacrificial bureau; under 500 taels, judicial clerks; and under 1,000 taels, the registrar would be responsible for delivery [35]. All of these individuals were government dispatch officials, and the tax silver collection and delivery system established by yitiaobianfa can thus be considered a fully official delivery system. This was, of course, based on the full conversion of tax obligations into silver, which eased the burdens of collection and delivery and facilitated the reform and implementation of the yitiaobianfa system to a considerable extent [36]. From this perspective, the Daedong Law implemented in the Joseon dynasty as a reform of its tax and labor system shared a similar spirit with yitiaobianfa in that it simplified tax categories and merged them, and transitioned from a “people collect and people pay” system to one of “official collection and official delivery.” However, due to the different national circumstances of the two countries, the Daedong Law converted taxes into Daedong rice (and partially into cloth), while yitiaobianfa converted them into silver—this difference reflects the varying degrees of development in commodity and monetary economies in the two nations.

## 4. The effects and backlash of government policies aimed at eliminating the malpractices of intermediary tax collectors

In the latter half of the seventeenth century, the Joseon government, in order to curb the exploitation of the people by intermediary tax collectors and to mitigate peasant resistance while ensuring stable fiscal revenue for the feudal state, replaced the old tribute system with the Daedong Law (Daedongbeop), under which taxes were collected in rice. According to the Daedong Law: “For the sake of convenient transportation, counties in mountainous areas were to substitute rice with cotton cloth; tribute items of superior quality and miscellaneous duties, which were difficult for the people to provide, were all to be replaced by rice. Furthermore, it was decided that in the Gyeonggi region, the regular tributes previously submitted to various central offices and royal palaces



would now uniformly be collected in rice. This tax rice was known as Daedong rice [37].” The implementation of the Daedong Law increased government revenue, and the circulation of Daedong rice in the commodity market also stimulated the development of handicrafts and the commercial economy. It further played a positive role in promoting monetary circulation.

However, the law’s method of collecting taxes based on registered land (jeongjeon) conflicted with the interests of large landowners. The reform of the tribute system, particularly the centralization of rice collection under government control, also infringed upon the interests of lower-level clerks, merchants, and other agents who had previously profited from the system. These actors began seeking loopholes within the new framework to create new avenues for profit, inventing pretexts and imposing various surcharges. As a result, the negative effects of intermediary tax collection began to re-emerge and even showed signs of resurgence. To prevent the revival of such malpractices, knowledgeable officials and scholars of the Joseon dynasty submitted new policy proposals to the king.

#### 4.1. The policy of tribute according to local resources: eliminating the root cause of fangna

*“Due to the worsening problem of fangna, the burden has increased year after year—doubling annually. The resulting abuses are countless and beyond description. If reforms are not enacted, the people of this prefecture will never find relief. Their suffering is indeed grievous. I humbly propose that the principle of ‘tribute according to local resources’ (rentu zuogong) be adopted as today’s method of reform—would this not be acceptable [38]?”*

This shows that, as time went on, the proposal to abolish the Daedong Law’s uniform rice-based tax according to land registration and instead adopt the more flexible policy of rentu zuogong (tribute based on local resources) became an increasingly accepted means to eliminate the harmful effects of fangna and to address the state’s fiscal crisis. All policies must be understood through a developmental lens. While a certain policy may serve the state well under particular historical circumstances, it may also produce negative consequences as those conditions evolve.

*It is said, “Recently, I had an audience with Lord Liu Gongliang, who briefly mentioned that the matter of rice production in the Xuanhui Hall has many difficulties and is not suitable for long-term implementation. At the beginning, I too believed that this was inherently a difficult task, but the Hall, in its desire to eliminate the people’s hardships, decided to follow his suggestion and allow a trial. Now, hearing Lord Gongliang’s words, I am greatly startled. Since ancient times, every nation has relied on local products as tribute, and there has always been a purpose in doing so. But now, in an attempt to reform the corrupt practices of the prevention and acceptance of bribes, is this move to produce rice not somewhat akin to trying to make a stream clear by not first clearing its source [39]?”*

It is believed here that the source of the harm from bribery and corruption in tribute collection should not be viewed superficially, merely as a result of people profiting by inflating prices. Instead, the real cause of the issue of “bribery and corruption in tribute collection” is the practice of “rice production,” meaning that the reason for the emergence of bribery and corruption lies in the unified collection of the same type of rice as tribute from various regions. If we are to truly eradicate this problem, the root cause must be addressed, which means returning to the ancient practice of “relying on local products for tribute.” This involves determining the types and quantities of tribute based on the specific conditions of the land, and then allowing farmers to pay their tribute in accordance with the fertility of their land. Only by clearing this root cause can the issue of bribery and corruption in tribute collection be avoided.

#### 4.2. The taxation collected from the people, based on the equivalent value of money

In order to save the national financial expenditure, eliminate floating costs, and prevent the excessive taxation through bribery, some have proposed implementing the “Boundary Measurement Method.”

As for both internal matters in the capital and external matters in the counties and towns, from the palace guards to the lowest servants, there are unnamed floating costs that can certainly be reduced. If one can calculate the total amount of taxes collected by all the departments, and then broadly reduce the unnecessary expenditures, it would lead to savings. Regular and essential expenditures cannot be avoided, but those extraneous costs, both inside and outside the capital, can be abolished. If this is done, would it not alleviate the burden on the people? Moreover, in a year of better harvests, implementing the boundary measurement method could prevent the issue of taxation on landless individuals while ensuring the proper taxation of landowners. Additionally, by introducing a system in which the local officials in various regions oversee the casting of coins, the taxation on cotton and cloth would be based on their equivalent monetary value. This would help eliminate the problems of excessive price fluctuation, irregular measurements, and other discrepancies. The collection would also be based on local products suited to the soil, thus addressing the over-taxation of non-productive resources such as mountain firewood and beeswax. This would remove the problems of excessive taxation and corruption in certain regions. In this way, long-standing issues could be addressed, providing a slight relief to the people’s burdens. The matter is indeed complex, with many details that cannot be fully addressed in one statement. I do not yet have the time to explain everything in detail to Your Highness, but I urge Your Majesty to give this matter your wise attention [40].

Then, regarding the local coin-casting system implemented by the officials in charge of each district: For all taxes paid in cotton and cloth, the value should be converted into money at a fixed exchange rate. This approach is believed to slightly improve

the financial system by alleviating its inefficiencies, allowing the people to recover and rejuvenate. However, the matter involves a large number of related issues, and it is difficult to fully explain all the details in just a few simple sentences. This is merely a reminder for the King, urging him to take note and consider the issue. It can also be observed here that, with the implementation of the Daedong Law, the commercial economy of the Joseon Dynasty experienced significant development, but new problems also emerged. The minister's suggestion shows a tendency toward adopting the Ming Dynasty's yitiaobianfa, which consolidates various taxes into a single silver payment. This indicates that a new economic environment naturally requires corresponding changes in the upper-level systems to align with the development of the economy.

## 5. Conclusion

In summary, during the early period of the Joseon Dynasty, the implementation of the tribute system with the “fangna” system made certain contributions to facilitating the farmers' submission of tribute and easing the collection and transportation of tribute at the local level. However, its drawbacks soon became apparent. Due to the presence of “fangna” individuals, who were responsible for the timing, quantity, and quality of tribute deliveries as well as the transportation and distribution, they charged additional fees while colluding with officials in charge of the process. As the potential profits from the “fangna” system became clear, various social classes became involved, leading to collusion between officials and merchants, corruption in the bureaucracy, and a situation where most of the national finances were controlled by private hands. The burden on farmers became increasingly heavy, and they were subjected to severe exploitation, especially after the wars, when the national finances teetered on the brink of collapse. In response, enlightened individuals within the Joseon Dynasty sought to address this crisis by enforcing strict legal penalties for “fangna” individuals, seizing assets economically, demoting them in status, and ensuring they would never be reinstated politically. Furthermore, the taxation system was reformed, and the Daedong Law was gradually implemented nationwide to eradicate the problems caused by the “fangna” system. The implementation of the Daedong Law somewhat alleviated the harm caused by the “fangna” system, promoted the development of the commercial economy, and increased national fiscal revenue. However, while these reforms yielded positive results, new problems began to emerge, and new forms of exploitation surfaced, even more severe than before. Some ministers proposed new policies. The changes in national policies triggered by the “fangna” system represent internal adjustments made by a centralized state to stabilize royal authority. It is evident that the institutional changes in the Joseon Dynasty were influenced by China's taxation system. Particularly, in the implementation of the Daedong Law, which sought to eliminate the problems caused by the “fangna” system, it adopted simplified tax collection methods and official management, reflecting a similar reform ideology to the Ming Dynasty's yitiaobianfa. Both systems share similarities in their approach to simplifying tax collection and dealing with emerging issues during the later stages of their implementation. The question of how to further reform the system to ensure that the feudal monarchy could sustain itself and achieve new development is a challenge both dynasties faced.

The “fangna” individuals were a unique social class that emerged in the process of farmers submitting tribute to the state. This system was specific to the Joseon Dynasty, but similar groups existed in ancient Chinese society as well, and they posed significant harm. However, in medieval Western Europe, similar situations were rarely recorded in historical texts, highlighting the differences between Eastern and Western societies. The reasons for this difference stem from cultural distinctions, or more specifically, from differences in the state systems. The social consciousness that played a dominant role in public life was different, which led to divergent outcomes.

**First, attention should be given to the relationship between the highest ruler of the state and local agents, namely, the relationship between royal authority and the bureaucratic class.** In Eastern societies, such as ancient China and the Joseon Dynasty, both were centralized states where the king or emperor held supreme power above all else. The highest ruler established a vast bureaucratic apparatus to serve in maximizing royal authority. These officials served the monarchy and acted as its agents at the local level, creating a delicate relationship between the two. The king needed to use these tools to exercise control over the largest social group—the peasant class, which was also the main source of state revenue—to safeguard his interests. As a result, some illegal activities of these groups were tacitly allowed, which fostered corruption. At the same time, the king needed to prevent these groups from harming the interests of the peasants too much, as this could provoke peasant rebellion and undermine the stability of his rule. Therefore, legal and state machinery would be used to punish their illegal acts. In other words, as long as the centralized state system remains unchanged, this contradiction will always exist. No matter what reforms are implemented, they will always proceed under the premise of safeguarding royal power and the interests of large landowners and aristocrats. Thus, the two classes of nobles and ministers in Joseon, including the king, would devise various policies to eliminate the “fangna” system's disadvantages. However, they would never completely eradicate it because they were also beneficiaries of the system. In the “pyramid” structure of centralized, minority rule, where the absolute advantage of the elite lies at the top, as long as the pyramid stands, this contradiction will persist—only the intensity of the contradiction may vary.

**Secondly, another aspect of the “fangna” social phenomenon worth attention is the collusion between officials and merchants.** The officials are representatives of power, and the merchants are representatives of wealth. Their combination represents a distorted union of power and economy. The officials seek economic wealth, while the merchants seek protection from power. As agents of state political power, officials hold the authority to decide life and death. To maximize their interests, they choose to directly exchange their power for wealth. Merchants, positioned at the bottom of the “four classes,” are not only concerned about transaction risks but also face exploitation from various levels of government and extortion and robbery by local

criminal forces. In order to survive, they must seek protection from the power structure, using money to buy security, and then share in the profits. This distorted union and the tied interests inevitably lead to layers of corruption, the sale of official titles, “fangna,” and a series of other abnormal phenomena.

Let us turn our attention to Western society. When we understand the “disadvantages of fangna,” it becomes evident that there is no way forward under the power system of the East. Looking at Western society, however, offers us a more valuable reference. Western peasants also had the obligation to pay rent or taxes to their lords. However, unlike in the East, from the perspective of state systems, Western feudalism followed a “networked” system of layered fiefs, rather than the “pyramid” structure descending from the king. The kings of Western Europe did not have direct control over the personal and property rights of lower-class peasants. They could only collect a certain proportion of the produce from the fiefs granted to their vassals. In other words, “the lord of the lord is not my lord, and the vassal of the vassal is not my vassal.” Peasants only paid rent to the lord of their manor, and the concept of land and property ownership was very clear. This ownership was widely recognized by the king, various levels of lords, and even society at large. As the Western saying goes, “the wind can enter, the rain can enter, but the king cannot enter.” Peasants only needed to pay a certain proportion of their produce to their lord according to the terms of their contract. The lord could have multiple “vassals,” and the lord himself could also be a vassal with his own lord. Both parties would execute rent and labor obligations based on the contract. In this system, the primary force in Western European society was not the absolute power of any individual, but the functioning of contracts or laws. If a lord wanted to increase rent, they had to obtain the peasants’ consent. If the peasants wanted to buy exemption from labor for a certain period, they also had to negotiate with their lord. When disputes arose during such negotiations, the peasants’ right to resist would bring the matter to law, and local courts and judges would resolve the issue. Therefore, the phenomenon of “layered exploitation” in the collection of taxes and rents seen in Eastern societies is rare. This is not to say that one system is inherently better or worse; indeed, Western societies also have unresolved contradictions. However, through comparison, we can more clearly see that “fangna” groups in traditional Eastern societies had an inevitable existence. They inherently carried the nature of colluding with officials to exploit peasants.

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